



**REPORT OF  
THE  
STATE AUDITOR**

**Cash Funds Uncommitted Reserves Report  
For the Fiscal Year Ended June 30, 2008**

**October 2008**

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October 10, 2008

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, 2008. The audit was conducted pursuant to Section 24-30-207(3), C.R.S., which requires the State Auditor to audit this report.

*Sally Symanski*

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## RECOMMENDATION LOCATOR

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Rec. No.	Page No.	Recommendation Summary	Agency Addressed	Agency Response	Implementation Date
		Monitor excess uncommitted reserves to ensure that cash funds are in compliance with statutory requirements.	This recommendation has been addressed to the following agencies:		
1	14		Department of Agriculture	Agree	June 30, 2011
2	17		Department of Education	Agree	June 30, 2010
3	18		Department of Human Services	Agree	June 30, 2009
4	20		Department of Labor and Employment	Agree	Implemented
5	21		Department of Law	Agree	July 1, 2008
6	23		Department of Local Affairs	Agree – 3 funds  Disagree – 1 fund	July 1, 2012
7	26		Department of Natural Resources	Agree	June 30, 2010

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## RECOMMENDATION LOCATOR

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Rec. No.	Page No.	Recommendation Summary	Agency Addressed	Agency Response	Implementation Date
8	30		Department of Public Health and Environment	Agree	Implemented and Ongoing
9	31		Department of Regulatory Agencies	Agree	June 30, 2010
10	33		Department of Revenue	Agree – 1 fund Partially Agree – 1 fund	July 1, 2010
11	36		Department of State	Agree	July 1, 2009
12	37	Work with the Departments of Revenue and Public Health and Environment to monitor the excess uncommitted reserves in the AIR Cash Fund to ensure this cash fund is in compliance with statutory requirements.	Department of Treasury	Partially Agree	June 30, 2010

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# Cash Funds Uncommitted Reserves Report

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## Authority, Purpose, and Scope

This audit was conducted under the authority of Section 24-30-207(3), C.R.S., which requires the State Auditor to audit the *Cash Funds Uncommitted Reserves Report* (Report) prepared by the Office of the State Controller.

The Report is included in the Financial Information section of this audit report.

## Background

Senate Bill 98-194 (SB 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, SB 98-194 established a limit on the amount of reserves that may be maintained in cash funds unless the fund is specifically exempt from the limitation. 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. According to Section 24-75-402(3)(e), C.R.S., in calculating the reduction in fees, an agency may take into account increases in expenditures.

## Methodology to Identify Cash Funds With Excess Uncommitted Reserves

SB 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, the Cash Fund “Z” had the following activity and account balances:

<b>Hypothetical Balances for Cash Fund Z</b>	
<b>Balances as of June 30, 20XX</b>	
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
<b>Fiscal Year 20XX Revenue and Expenses</b>	
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:

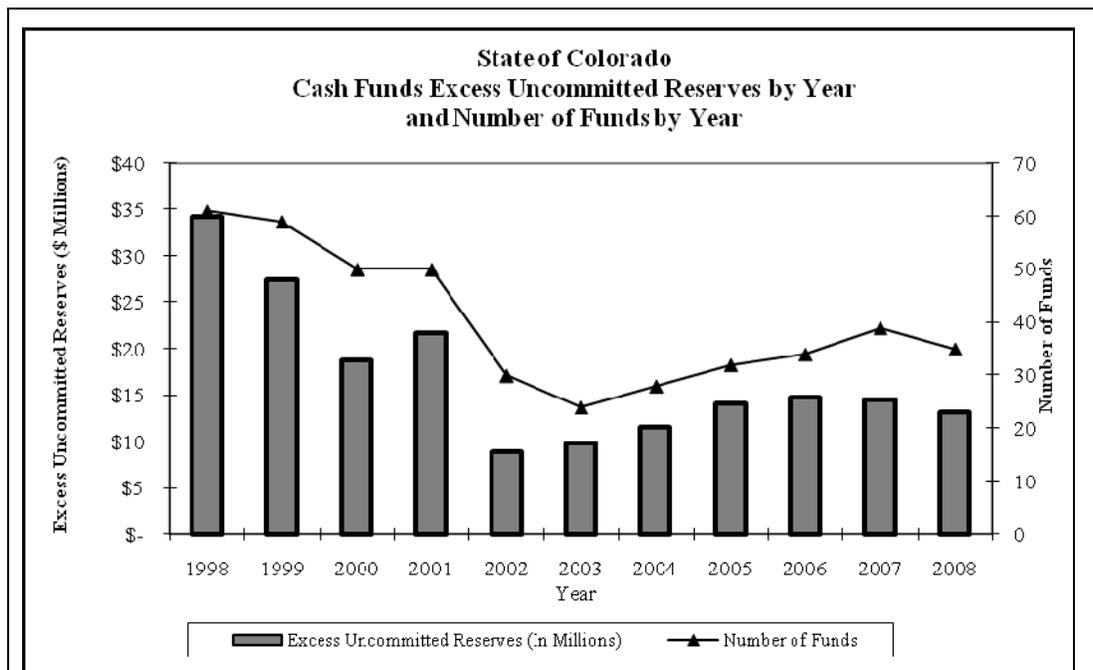
1. **Calculate the uncommitted reserve.** First, the ending fund balance is reduced by exempt assets and any previously appropriated fund balance. ( $\$35 - \$2 - \$3 = \$30$ ). Next, the reduced fund balance is multiplied by the ratio of fee revenue to total revenue ( $\$30 \times (\$100/\$150) = \$20$ ). The result is the amount of uncommitted reserve for Cash Fund Z. 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 Z. For some cash funds, the target reserve is specified by statute (e.g., the Displaced Homemakers Cash Fund’s target reserve is specified by statute to be \$145,000).
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 Z has an excess uncommitted reserve of \$3.50 at the end of Fiscal Year 20XX.

## Changes in Excess Uncommitted Reserves During Fiscal Year 2008

The purpose of SB 98-194 was 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.

Our review of the *Cash Funds Uncommitted Reserves Report* indicates that, overall, SB 98-194 has reduced total excess uncommitted reserves since 1998. The Fiscal Year 2008 *Cash Funds Uncommitted Reserves Report* shows 35 cash funds with excess uncommitted reserves of about \$13.2 million compared with 61 cash funds with excess uncommitted reserves of about \$34.3 million in the Fiscal Year 1998 Report. Total excess uncommitted reserves decreased from \$14.5 million to \$13.2 million from Fiscal Year 2007 to 2008, or about \$1.3 million. The number of funds with excess uncommitted reserves decreased from 39 funds in Fiscal Year 2007 to 35 funds in Fiscal Year 2008. The following graph shows the excess uncommitted reserves by year and the number of funds by year.



Source: Office of the State Auditor analysis of the *Cash Funds Uncommitted Reserves Report* for Fiscal Years 1998 through 2008.

For Fiscal Year 2008 the 10 funds with the largest uncommitted reserves had approximately \$10.8 million in reserves as shown in Table 1. These 10 funds represent 82 percent of the total excess uncommitted reserves of \$13.2 million as of June 30, 2008.

<b>Table 1: State of Colorado Ten Cash Funds With the Largest Excess Uncommitted Reserve Balances as of June 30, 2008</b>		
<b>Department</b>	<b>Fund Name</b>	<b>Excess Uncommitted Reserves</b>
Treasury	AIR Account Cash Fund	\$ 2,219,936
State	Secretary of State Fees Cash Fund	2,069,888
Revenue	Colorado State Titling and Registration Cash Fund	2,019,139
Local Affairs	Building Regulation Cash Fund	1,197,489
Regulatory Agencies	Division of Registrations Cash Fund	901,928
Labor and Employment	Public Safety Inspection Cash Fund	583,644
State	Notary Administration Cash Fund	552,021
Agriculture	Inspection and Consumer Service Cash Fund	456,991
Local Affairs	Waste Tire Recycling Cash Fund	442,744
Public Health and Environment	Water Quality Cash Fund	340,259
	<b>Total</b>	<b>\$10,784,039</b>
Source: Office of the State Auditor analysis of the <i>Cash Funds Uncommitted Reserves Report</i> for the fiscal year ended June 30, 2008.		

## Required Filings With the Office of State Planning and Budgeting

The cash funds report is prepared by the Office of the State Controller to provide revenue and expenditure data for all cash funds. Based on fund reserve information from the Office of the State Controller and expenditure data, each department is required to submit to the Office of State Planning and Budgeting (OSPB) a separate *Schedule 9.A - Cash Fund Status* for each cash fund.

In addition, departments are required to provide to OSPB a cash fund plan and analysis for all funds that are subject to SB 98-194 and exceed the target reserve level on June 30 of the current fiscal year. This is submitted on a *Schedule 9.B - Cash Fund Reserve Plan*. The department is required to describe the proposed course of action and the potential impacts of the plan. This schedule provides a comprehensive description of the plan, including how it complies with the

department's authority and objectives as well as the plan's impact on the program and the public.

Departments that would like to request a waiver of the target reserve requirements under SB 98-194 are required to submit a *Schedule 9.C – Waiver* to OSPB. According to Section 24-75-402(8)(a), C.R.S., a waiver may be granted to an entity that demonstrates a specific purpose for which the entity needs to maintain uncommitted reserves in an amount greater than the target reserve for a specified, limited period of time. The *Schedule 9.C* is required to include a statement that justifies the request for a waiver, deadline for compliance, and beginning and ending date of the waiver period. If a department files a *Schedule 9.C*, it must also file a *Schedule 9.B* to the OSPB. The Schedules are available approximately October 31<sup>st</sup> of each year when the Governor's budget request is submitted by the OSPB to the Joint Budget Committee.

## Reporting Requirements for Cash Funds

Section 24-30-207(3), C.R.S., 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* (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 of each fiscal year. This section also requires the Office of the State Auditor to audit the Report.

Section 24-75-402(5), C.R.S., identifies specific funds and criteria for funds to be excluded from the Report. These criteria include the exclusion of any cash fund established to fund capital construction, any trust fund, and any cash fund with uncommitted reserves less than \$50,000.

On pages 8 and 9, we have compiled a summary of the *Cash Funds Uncommitted Reserves Report*. The summary includes only cash funds with excess uncommitted reserves at the end of Fiscal Year 2008 or Fiscal Year 2007. The complete Report with all cash funds subject to SB 98-194 is on pages 44 to 47.

**CASH FUNDS UNCOMMITTED RESERVES REPORT SUMMARY**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2008 - Cash Funds with Uncommitted Reserves greater than \$50,000**  
**(With Comparative Amounts for Excess Uncommitted Reserves**  
**for the Fiscal Year Ended June 30, 2008)**

Source: Office of the State Auditor analysis of the Cash Funds Uncommitted Reserves Report  
for the fiscal years ended June 30, 2008 and 2007 prepared by the Office of the State Controller.

Department/Fund	2008			2007		
	Total Revenue	Total Expense	Uncommitted Reserves	Target/ Alternative Reserve	Excess Uncommitted Reserve	Excess Uncommitted Reserve
<b>Department of Agriculture</b>						
AGRICULTURAL PRODUCTS INSPECTION	152,965	144,219	51,149	23,796	27,353	-
VET, VACCINE & SVC FUND	298,927	305,754	71,357	50,449	20,908	30,492
WEED FREE CROP CERTIFICATION	137,032	121,112	84,466	19,983	64,483	59,939
INSPECT & CONSUMER SERVIC CASH	2,716,108	2,553,261	1,733,622	1,276,631	456,991	-
MANDATORY F&V INSPECTION FUND	1,877,735	1,952,909	291,233	322,230	-	51,382
ORGANIC CERTIFICATION FUND	233,170	245,220	112,272	40,461	71,811	92,585
PESTICIDE REGISTRATION FUND	1,536,773	1,695,283	343,680	279,722	63,958	229,104
GROUND WATER PROTECTION	679,555	728,173	218,167	120,149	98,018	181,128
PET ANIMAL CARE AND FACILITY	492,878	496,697	143,526	81,955	61,571	65,854
Subtotal	<b>8,125,143</b>	<b>8,242,628</b>	<b>3,049,472</b>	<b>2,215,376</b>	<b>865,093</b>	<b>710,484</b>
<b>Department of Education</b>						
EDUCATOR LICENSURE CASH FUND	<b>2,037,428</b>	<b>1,819,124</b>	<b>573,758</b>	<b>300,155</b>	<b>273,603</b>	<b>51,030</b>
<b>Governor's Office</b>						
TRAVEL AND TOURISM ADDITIONAL <sup>1</sup>	-	-	-	-	-	<b>338,417</b>
<b>Department of Higher Education</b>						
NON-ENTERPRISE DESIGNATED AUX <sup>1</sup>	-	-	-	-	-	<b>319,470</b>
<b>Department of Human Services</b>						
CHILD CARE LICENSING CASH FUND	642,700	609,679	145,724	100,597	45,127	8,069
RECORDS AND REPORTS FUND <sup>1</sup>	-	-	-	-	-	335,404
FOOD DISTRIBUTION PROG SERVICE	377,064	358,388	100,554	59,134	41,420	21,979
BUILDINGS AND GROUNDS RENTALS	1,124,596	856,477	88,096	141,319	-	64,856
WORK THERAPY <sup>1</sup>	-	-	-	-	-	50,956
Subtotal	<b>2,144,360</b>	<b>1,824,544</b>	<b>334,374</b>	<b>301,050</b>	<b>86,547</b>	<b>481,264</b>
<b>Department of Labor and Employment</b>						
PUBLIC SAFETY INSPECTION	<b>1,510,444</b>	<b>915,756</b>	<b>734,744</b>	<b>151,100</b>	<b>583,644</b>	<b>75,924</b>
<b>Department of Law</b>						
COLLECTION AGENCY BOARD	385,873	397,541	137,534	65,594	71,940	94,281
UNIFORM CONSUMER CREDIT CODE <sup>1</sup>	-	-	-	-	-	113,989
Subtotal	<b>385,873</b>	<b>397,541</b>	<b>137,534</b>	<b>65,594</b>	<b>71,940</b>	<b>208,270</b>
<b>Department of Local Affairs</b>						
BUILDING REGULATION FUND	1,394,034	1,313,080	1,414,147	216,658	1,197,489	1,106,743
PRIVATE ACTIV BOND ALLOCATION	131,521	81,515	104,394	13,450	90,944	41,720
PROPERTY TAX EXEMPTION FUND	690,802	690,798	155,948	113,982	41,966	46,003
WASTE TIRE RECYCLING FUND	3,121,959	2,458,041	848,321	405,577	442,744	-
Subtotal	<b>5,338,316</b>	<b>4,543,434</b>	<b>2,522,810</b>	<b>749,667</b>	<b>1,773,143</b>	<b>1,194,466</b>
<b>Department of Natural Resources</b>						
GROUND WATER MANAGEMENT	361,376	499,234	229,288	82,374	146,914	288,437
OIL & GAS CONSERVATION FUND	9,008,729	9,676,215	2,786,772	4,000,000	-	998,444
RIVER OUTFITTERS	69,000	77,003	56,007	12,705	43,302	52,841
Subtotal	<b>9,439,105</b>	<b>10,252,452</b>	<b>3,072,067</b>	<b>4,095,079</b>	<b>190,216</b>	<b>1,339,722</b>

**CASH FUNDS UNCOMMITTED RESERVES REPORT SUMMARY**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2008 - Cash Funds with Uncommitted Reserves greater than \$50,000**  
**(With Comparative Amounts for Excess Uncommitted Reserves**  
**for the Fiscal Year Ended June 30, 2008)**

Source: Office of the State Auditor analysis of the Cash Funds Uncommitted Reserves Report for the fiscal years ended June 30, 2008 and 2007 prepared by the Office of the State Controller.

Department/Fund	2008			2007		
	Total Revenue	Total Expense	Uncommitted Reserves	Target/Alternative Reserve	Excess Uncommitted Reserve	Excess Uncommitted Reserve
<b>Department of Public Health and Environment</b>						
SOLID WASTE MGMT RESERVE	1,924,247	1,734,677	367,572	286,222	81,350	-
STATIONARY SOURCES	8,375,174	8,389,787	1,377,999	1,384,315	-	292,063
WATER QUALITY	4,872,260	4,740,707	1,122,476	782,217	340,259	393,456
HAZ WASTE FEES	2,047,618	1,856,908	511,519	306,390	205,129	20,937
SLUDGE MANAGEMENT	209,300	197,041	65,956	32,512	33,444	18,884
DRINKING WATER CASH FUND	518,342	402,611	165,880	66,431	99,449	-
ASSISTED LIVING RESIDENCE FUND	624,489	679,578	145,417	112,130	33,287	81,393
EMERGENCY MEDICAL SERVICES	4,949,062	4,816,188	1,098,080	794,671	303,409	160,501
TRAUMA SYSTEM CASH FUND	292,645	291,389	125,943	48,079	77,864	66,734
HLTH FAC GEN'L LICENSURE	553,879	404,635	188,809	66,765	122,044	-
MEDICATION ADMINISTRATION FUND <sup>1</sup>	-	-	-	-	-	41,776
Subtotal	<b>24,367,016</b>	<b>23,513,521</b>	<b>5,169,651</b>	<b>3,879,732</b>	<b>1,296,235</b>	<b>1,075,744</b>
<b>Department of Regulatory Agencies</b>						
DIV OF REGISTRATIONS CASH FUND	9,897,514	10,251,677	2,133,322	1,691,526	901,928	1,636,309
DIV OF SECURITIES CASH FUND	2,840,605	3,019,397	545,534	498,201	47,333	230,010
Subtotal	<b>12,738,119</b>	<b>13,271,074</b>	<b>2,678,856</b>	<b>2,189,727</b>	<b>949,261</b>	<b>1,866,319</b>
<b>Department of Revenue</b>						
COLO DEALER LICENSE BOARD	2,032,713	2,572,004	408,222	424,381	-	569,256
LIQUOR LAW ENFORCEMENT	2,368,013	2,086,196	554,527	344,222	210,305	-
COLO TITLE AND REGIS (CSTARS)	8,985,785	10,582,840	3,765,308	1,746,169	2,019,139	2,393,018
Subtotal	<b>13,386,511</b>	<b>15,241,040</b>	<b>4,728,057</b>	<b>2,514,772</b>	<b>2,229,444</b>	<b>2,962,274</b>
<b>Department of State</b>						
SECRETARY OF STATE FEES	14,903,900	13,673,028	4,325,938	2,256,050	2,069,888	709,445
NOTARY ADMINISTRATION CASH FD	343,171	469,986	629,569	77,548	552,021	717,884
Subtotal	<b>15,247,071</b>	<b>14,143,014</b>	<b>4,955,507</b>	<b>2,333,598</b>	<b>2,621,909</b>	<b>1,427,329</b>
<b>Department of Treasury</b>						
AIR ACCOUNT	<b>7,074,157</b>	<b>7,297,826</b>	<b>3,424,077</b>	<b>1,204,141</b>	<b>2,219,936</b>	<b>2,475,151</b>
	<b>101,793,543</b>	<b>101,461,954</b>	<b>31,380,907</b>	<b>19,999,991</b>	<b>13,160,971</b>	<b>14,525,864</b>
<b>Total of Funds with Excess Uncommitted Reserves</b>						

<sup>1</sup> 2007 information included for comparison purposes, 2008 uncommitted reserves are less than \$50,000 for this fund.

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# Findings and Recommendations

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The intent of Senate Bill 98-194 (SB 98-194) is to ensure compliance with limitations on state spending and make fiscal policy decisions on revenue generated from fees. The Bill's mechanism for doing this is to limit cash fund reserves to a specified level and require fee reductions if excess reserves are accumulated. Fiscal Year 1998 was the first year agencies were subject to SB 98-194. At June 30, 1998, there were 61 funds with excess uncommitted reserves, totaling about \$34.3 million. In contrast, on June 30, 2008, there were 35 funds with excess uncommitted reserves, totaling about \$13.2 million, a reduction of about \$21.1 million since Fiscal Year 1998.

The Cash Funds Uncommitted Reserves Report has been important in providing an understanding of cash fund activity. It has also been a useful tool for the State to identify cash funds with large excess cash reserves. As a result of SB 98-194, a comprehensive report has been compiled annually solely for purposes of providing information relating to cash funds.

Senate Bill 98-194 requires that the Office of State Planning and Budgeting (OSPB) annually review the total amount of revenue credited to the cash funds and the *Cash Funds Uncommitted Reserves Report*. To fulfill this statutory obligation, the OSPB requires agencies that have excess uncommitted reserves at the end of each fiscal year to develop and submit plans to reduce the amount of excess uncommitted reserves. The plans submitted by the agencies are contained in the *Schedules 9.A - Cash Fund Status, 9.B - Cash Fund Reserve Plan, and 9.C - Waiver*. OSPB makes these Schedules available approximately October 31<sup>st</sup> of each year when it submits the Governor's budget request to the Joint Budget Committee.

## Compliance With Cash Funds Reserves Statutory Requirements

During our audit of Fiscal Year 2008 cash reserves, we found that as of June 30, 2008, 12 departments had not eliminated excess uncommitted reserves totaling approximately \$13.2 million in 35 cash funds as required by SB 98-194. Section 24-75-402(3), C.R.S., specifies whether cash funds should be in compliance by 2001 or 2003 depending on the amount of excess uncommitted reserves in the cash funds at the end of Fiscal Year 1998. According to statute, 8 of these 35 funds should have been in compliance by the end of Fiscal Year 2001 (24-75-402(3)(a)(I), C.R.S.). Section 24-75-402(3)(c), C.R.S., states that for the Fiscal

Year 2003 and for each fiscal year thereafter, the uncommitted reserves of any cash fund at the conclusion of any given fiscal year shall not exceed the target reserve. The remaining 27 of the 35 funds subject to SB 98-194 fall under this requirement and were not in compliance at the end of Fiscal Year 2008. The departments and funds are described below.

## Department of Agriculture

At June 30, 2008, the Department of Agriculture had eight cash funds with excess uncommitted reserves totaling approximately \$865,000. These funds are described below:

- **Agricultural Products Inspection** Cash Fund's purpose is to inspect and issue certificates of inspection on fruits and vegetables. According to Section 24-75-402(3)(c), C.R.S., the Agricultural Productions Inspection Cash Fund should not have excess reserves as of the end of Fiscal Year 2003 and thereafter. Fiscal Year 2008 was the first year the Fund was not in compliance, with an excess reserve of \$27,353.
- **Vet, Vaccine and Service** Cash Fund's purpose is to purchase vaccine and other laboratory incidental expenses of the disease control and eradication program as designated by the State Agricultural Commission. According to Section 24-75-402(3)(c), C.R.S., the Vet, Vaccine and Service Cash Fund should not have excess reserves as of the end of Fiscal Year 2003 and thereafter. Fiscal Year 2008 is the fourth year the Fund has experienced excess reserves as noted in the table below:

Fiscal Year	Amount of Excess
2005	\$ 62,834
2006	\$ 71,469
2007	\$ 30,492
2008	\$ 20,908

- **Weed Free Crop Certification** Cash Fund's purpose is to inspect and certify crop product to determine if product is weed free and can be sold as such. According to Section 24-75-402(3)(c), C.R.S., the Weed Free Crop Certification Cash Fund should not have excess reserves as of the end of Fiscal Year 2003 and thereafter. Fiscal Year 2008 is the third year the Fund has experienced excess reserves as noted in the table on the following page:

Fiscal Year	Amount of Excess
2004	\$ 60,642
2005	\$ 0
2006	\$ 0
2007	\$ 59,939
2008	\$ 64,483

- Inspect & Consumer Service** Cash Fund’s purpose is the implementation and administration of measurement standards, farm products, commodity handlers, feed, fertilizer, meat, egg, and anhydrous ammonia programs. With the Fund being created at the end of Fiscal Year 2003, it should not have excess reserves as of the end of Fiscal Year 2006 and thereafter, according to Section 24-75-402(3)(c), C.R.S. Fiscal Year 2008 was the first year the Fund was not in compliance, with an excess reserve of \$456,991.
- Organic Certification** Cash Fund’s purpose is to inspect producers for certification as organic producers. According to Section 24-75-402(3)(c), C.R.S., the Organic Certification Cash Fund should not have excess reserves as of the end of Fiscal Year 2003 and thereafter. Fiscal Year 2008 is the fourth year the Fund has experienced excess reserves as noted in the table below:

Fiscal Year	Amount of Excess
2004	\$ 52,427
2005	\$ 0
2006	\$ 69,659
2007	\$ 92,585
2008	\$ 71,811

- Pesticide Registration** Cash Fund’s purpose is to ensure proper labeling, packaging, distribution, display, formulation, and effectiveness of pesticide products. According to Section 24-75-402(3)(a)(I), C.R.S., this Fund should have been in compliance as of the end of Fiscal Year 2001. Fiscal Year 2008 is the fourth year the Fund has experienced excess reserves as noted in the table below:

Fiscal Year	Amount of Excess
2005	\$ 317,052
2006	\$ 514,739
2007	\$ 229,104
2008	\$ 63,958

- **Ground Water Protection** Cash Fund facilitates regulation, education, and groundwater monitoring to protect and monitor the status of groundwater quality in Colorado as it relates to agricultural chemicals. According to Section 24-75-402(3)(c), C.R.S., the Ground Water Protection Cash Fund should not have excess reserves as of the end of Fiscal Year 2003 and thereafter. Fiscal Year 2008 is the third year the Fund has experienced excess reserves as noted in the table below:

Fiscal Year	Amount of Excess
2006	\$ 78,267
2007	\$ 181,128
2008	\$ 98,018

- **Pet Animal Care and Facility** Cash Fund's purpose is to provide the means to ensure pet care facilities meet minimum standards. According to Section 24-75-402(3)(c), C.R.S., the Pet Animal Care and Facility Cash Fund should not have excess reserves as of the end of Fiscal Year 2003 and thereafter. Fiscal Year 2008 is the fourth year the Fund has experienced excess reserves as noted in the table below:

Fiscal Year	Amount of Excess
2005	\$ 49,309
2006	\$ 38,004
2007	\$ 65,854
2008	\$ 61,571

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## Recommendation No. 1:

The Department of Agriculture should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with SB 98-194 requirements as soon as possible.

## Department of Agriculture Response:

Agree. The Department annually forecasts projected revenues and expenditures for each cash fund and modifies fees to accommodate projections and to accommodate fund balance compliance. When cash funds are out of compliance with SB 98-194 requirements, the Department develops a compliance plan for review by the Governor's Office of State Planning and Budgeting. Upon review and approval of this plan through the Executive Budget Process, the Department includes

this plan in the annual budget request to the legislature. These compliance plans document estimated costs and revenues and the assumptions supporting those estimates, as well as documenting a time frame to bring the cash fund into compliance.

The Department requested a two year waiver from SB 98-194 compliance requirements for the Pesticide Registration Fund within the Fiscal Year 2007 Budget Request. This fund was roughly \$64,000 out of compliance with end of year fund balance requirements for Fiscal Year 2008. HB 06-1274 provides regulatory responsibilities of private pesticide applicators to the Department. The Department within the waiver request and within the fiscal note of this bill anticipated using some of the fund balance to implement this bill, thereby minimizing the fees charged to private agriculture producers to implement this bill and gaining compliance with SB 98-194 by June 2009.

The Department has implemented a fee schedule for the Agricultural Products Inspection Fund 103 for Fiscal Year 2009. This fee schedule plus increasing salary and benefit costs, will bring this fund into compliance by June 2009.

The Department is proposing a bill for the 2009 Legislative Session that will allow the Vet Vaccine and Service Fund, 104, to accommodate the costs of one of the laboratory employees. The Department is assuming that this bill, if passed, will take effect July 1, 2009. With the implementation of this bill, the Department is estimating compliance by June 2010.

The Weed Free Fund 154 will be in compliance for Fiscal Year 2010. This fund has a significant increase in expenditures every other year to accommodate the purchase of weed free twine. As such, this fund will continue to fluctuate in and out of compliance due to the significant costs one year compared to the following.

The Inspection and Consumer Services Cash Fund, 16R, is established to accommodate the regulatory activities associated with Meat, Egg, Measurement Standards, Fertilizer, Feed, Farm Products and Commodity Handlers, and Anhydrous Ammonia programs.

These activities were paid 100 percent from this cash fund prior to Fiscal Year 2008. HB 07-1198 modified the funding structure of these programs by contributing roughly 30 percent General Fund to help support these efforts, based on the overall public good provided. Because of this legislation, the total expenses for this cash fund decreased during Fiscal Year 2008, which reduced the allowable fund balance. With the

spending requirements of these programs and the fee reductions established for Fiscal Year 2009, this fund is estimated to be in compliance by June 2009.

The Department is estimating a \$20,000 increase of expenditures over revenue for Fiscal Year 2009 for the Organic Certification Fund, 218, as well as estimating similar revenue. With the growth in expenses over revenue, this fund will be in compliance in June 2011.

The Department requested a two year waiver from SB 98-194 compliance requirements for the Pesticide Registration Fund, 219, within the Fiscal Year 2007 Budget Request. This fund was roughly \$64,000 out of compliance with end of year fund balance requirements for Fiscal Year 2008. HB 06-1274 provides regulatory responsibilities of private pesticide applicators to the Department. The Department within the waiver request and within the fiscal note of this bill anticipated using some of the fund balance to implement this bill, thereby minimizing the fees charged to private agriculture producers to implement this bill and gaining compliance with SB 98-194 by June 2009.

Additionally, the Ground Water Protection Fund, 254, will witness increased expenditures associated with well installation and monitoring on the Ogallalla Aquifer. Due to these increased costs, the Department is estimating compliance in June 2009.

Lastly, the Department initiated a fee reduction for the Pet Animal Care and Facility Cash Fund, 294, which was implemented during Fiscal Year 2008. This fee reduction and increasing salary and benefits costs will reduce the fund balance by roughly \$20,000 during Fiscal Year 2009 and roughly \$30,000 in out years, thereby bringing this fund into compliance by June 2011.

**Implementation Date:**

Agricultural Products Inspection Fund-	June 30, 2009
Vet Vaccine and Service Fund-	June 30, 2010
Weed Free Crop Certification Fund-	June 30, 2010
Inspect & Consumer Service Fund-	June 30, 2009
Organic Certification Fund-	June 30, 2011
Pesticide Registration Fund-	June 30, 2009
Ground Water Protection Fund-	June 30, 2009
Pet Animal Care and Facility Fund-	June 30, 2011

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## **Department of Education**

At June 30, 2008, the Department of Education had one cash fund with excess uncommitted reserves totaling approximately \$274,000, specifically the **Educator Licensure** Cash Fund. This Fund's purpose is to administer examinations and to review applications for licenses, endorsements, and certificates as authorized by the State Board of Education. According to Section 24-75-402(3)(a)(I), C.R.S., the Educator Licensure Cash Fund should not have excess reserves as of the end of Fiscal Year 2001 and thereafter. Fiscal Year 2008 was the second year the Fund was not in compliance, with an excess reserve of \$273,603. In Fiscal Year 2007 the Fund had an excess reserve of \$51,030.

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### **Recommendation No. 2:**

The Department of Education should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with SB 98-194 requirements as soon as possible.

### **Department of Education Response:**

Agree. The Department of Education has a plan to decrease the excess uncommitted reserves in the Educator Licensure fund that involves both reducing fees collected and increasing costs charged to the fund. Since June of 2008 teacher license application fees are being collected online using the state internet portal. The cost of the internet portal is being absorbed by the Department and not passed on to the applicant. Because the Department processes about 34,000 applications per year and the cost of using the internet portal is \$5 per transaction, the expected decrease in fee revenue will be about \$170,000 annually. Also, implementation of HB 08-1344 will increase costs charged to the teacher licensing fund which will further decrease the excess uncommitted reserves. With this plan, the Department expects to be in compliance with the requirements of SB 98-194 within two fiscal years.

Implementation Date: June 30, 2010

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## Department of Human Services

At June 30, 2008, the Department of Human Services had two cash funds with excess uncommitted reserves totaling approximately \$87,000. These funds are described below:

- **Child Care Licensing** Cash Fund's purpose is to support child care facility inspection and licensing. According to Section 24-75-402(3)(c), C.R.S., the Child Care Licensing Cash Fund should not have excess reserves as of the end of Fiscal Year 2003 and thereafter. Fiscal Year 2008 was the second year the Fund was not in compliance, with an excess reserve of \$45,127. In Fiscal Year 2007 the Fund had an excess reserve of \$8,069.
- **Food Distribution Program Services** Cash Fund's purpose is to support the administration of food distribution programs to eligible agencies authorized by Federal Law and the U.S. Department of Agriculture. According to Section 24-75-402(3)(c), C.R.S., the Food Distribution Program Services Cash Fund should not have excess reserves as of the end of Fiscal Year 2003 and thereafter. Fiscal Year 2008 was the second year the Fund was not in compliance, with an excess reserve of \$41,420. In Fiscal Year 2007 the Fund had an excess reserve of \$21,979.

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### Recommendation No. 3:

The Department of Human Services should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with SB 98-194 requirements as soon as possible.

### Department of Human Services Response:

#### Child Care Licensing Fund:

Agree. Child Care Licensing Cash Fund is being used to fund the new FTE (Program Liaison) to provide support for the Division Web Page and Colorado Child Care Licensing System (CCCLS) with the Child Care Automated Tracking System (CHATS) replacement project.

Implementation Date: June 30, 2009

### **Food Distribution Program Services Fund:**

Agree. The Department is in agreement that as of June 30, 2008, the balance in the Food Distribution Program Services cash fund was in excess of the target reserve requirement. For Fiscal Year 2008, the Food Distribution Program (FDP) mandated all school districts to draw down inventory residing with all vendors country-wide and from the state contracted warehouse and distributor, Andrews Foods Services Inc. In anticipation of an approximate 15 percent increase in movement of product, FDP waived three months of administrative fees in an effort to stay in compliance with the state fiscal fund balance rule. Unfortunately this did not allow the program to meet the targeted reserve balance by the close of the fiscal year.

The FDP will continue to monitor its cash fund balance and cease to collect revenue (delivery fees), if necessary, to make sure the cash fund balance remains within target reserve requirements by June 30, 2009.

Implementation Date: June 30, 2009

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## **Department of Labor and Employment**

At June 30, 2008, the Department of Labor and Employment had one cash fund with excess uncommitted reserves of approximately \$584,000, specifically the **Public Safety Inspection Cash Fund**. This Fund's purpose is to support the inspection of carnival and amusement park rides, bungee jumping operations, new or remodeled public schools, and the issuance of explosives permits. According to Section 24-75-402(3)(c), C.R.S., the Public Safety Inspection Cash Fund should not have excess reserves as of the end of Fiscal Year 2003 and thereafter. Fiscal Year 2008 is the fifth year the Fund has experienced excess reserves as noted in the table below:

Fiscal Year	Amount of Excess
2003	\$ 144,652
2004	\$ 33,540
2005	\$ 0
2006	\$ 52,205
2007	\$ 75,924
2008	\$ 583,644

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## Recommendation No. 4:

The Department of Labor and Employment should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with SB 98-194 requirements as soon as possible.

### Department of Labor and Employment Response:

Agree. The Colorado Department of Labor and Employment (CDLE) carefully monitored all Cash Funds for Uncommitted Reserves throughout Fiscal Year 2008 and will continue to do so in Fiscal Year 2009. The careful monitoring resulted in compliance of each cash fund except the Public Safety Inspection Cash Fund for the fiscal year ending June 30, 2008. Also, CDLE cash reserves were in compliance for the Public Safety Inspection Fund through the month of April 2008 as well. In May 2008, CDLE began to see revenues increase by a factor of 4 as result of a fee increase to support the hiring of additional inspectors and plan reviewers. This fee increase resulted in the out of compliance status. However, with the passage of HB 08-1027 and its effective date of August 5, 2008, CDLE is now exempt from the targeted cash reserve restriction for this fund and will no longer be out of compliance with SB 98-194.

Implementation Date: Implemented

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## Department of Law

At June 30, 2008, the Department of Law had one cash fund with excess uncommitted reserves totaling approximately \$72,000, specifically the **Collection Agency Board** Cash Fund. This Fund's purpose is to regulate collection agencies and debt collectors who pay registration fees for licenses. According to Section 24-75-402(3)(c), C.R.S., the Collection Agency Board Cash Fund should not have excess reserves as of the end of Fiscal Year 2003 and thereafter. Fiscal Year 2008 is the sixth year the Fund has experienced excess reserves as noted in the table below:

Fiscal Year	Amount of Excess
2003	\$ 6,097
2004	\$ 43,314
2005	\$ 60,981
2006	\$ 97,978
2007	\$ 94,281
2008	\$ 71,940

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## Recommendation No. 5:

The Department of Law should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with SB 98-194 requirements as soon as possible.

### Department of Law Response:

Agree. The Collection Agency Board Fund Cash Fund 150 is regulating a rapidly growing industry that generates more revenue than anticipated each year. The Department has diligently worked to come into compliance of SB 98-194 with the Collection Agency Board fund by reducing fees, requesting funding out of fund balance and transfers to the General Fund. However, setting fees at a level that will ensure compliance with SB 98-194 and adequately fund the program's operation has proven difficult. The Department will continue its efforts to get the Collection Agency Board Cash Fund into compliance with SB 98-194 by spending down fund balance and keeping fees at a level that will not contribute to increasing year end fund balance and anticipate doing during the Fiscal Year 2009.

Implementation Date: July 1, 2008

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## Department of Local Affairs

At June 30, 2008, the Department of Local Affairs had four cash funds with excess uncommitted reserves totaling approximately \$1.8 million. These funds are described below:

- **Building Regulation** Cash Fund's purpose is to support inspections of factory-built housing, commercial structures, and manufactured homes to ensure the health and safety of Colorado residents who purchase these units. According to Section 24-75-402(3)(c), C.R.S., the Building Regulation Cash Fund should not have excess reserves as of the end of Fiscal Year 2003 and thereafter. Fiscal Year 2008 is the fourth year the Fund has experienced excess reserves as noted in the table on the following page:

Fiscal Year	Amount of Excess
2005	\$ 550,006
2006	\$ 931,721
2007	\$ 1,106,743
2008	\$ 1,197,489

- Private Activity Bond Allocation** Cash Fund's purpose is to allocate the fees related to the allocation of bonding authority for private activity bonds among various issuing authorities in the State pursuant to the Internal Revenue Code of 1986. According to Section 24-75-402(3)(c), C.R.S., the Private Activity Bond Allocation Cash Fund should not have excess reserves as of the end of Fiscal Year 2003 and thereafter. Fiscal Year 2008 was the second year the Fund was not in compliance, with an excess reserve of \$90,944. In Fiscal Year 2007 the Fund had an excess reserve of \$41,720.
- Waste Tire Recycling** Cash Fund's purpose is to support the Division of Local Government's clean-up of illegally dumped tires, the Advanced Technologies Fund's promotion of pollution prevention, and the Innovative Higher Education Research Fund. According to Section 24-75-402(3)(c), C.R.S., the Property Tax Exemption Cash Fund should not have excess reserves as of the end of Fiscal Year 2003 and thereafter. Fiscal Year 2008 was the second year the Fund was not in compliance, with an excess reserve of \$442,744. In Fiscal Year 2004 the Fund had an excess reserve of \$22,214.
- Property Tax Exemption** Cash Fund's purpose is to support the examination and review of the applications for exemption of real and personal property from general taxation. According to Section 24-75-402(3)(c), C.R.S., the Property Tax Exemption Cash Fund should not have excess reserves as of the end of Fiscal Year 2003 and thereafter. Fiscal Year 2008 is the third year the Fund has experienced excess reserves as noted in the table below:

Fiscal Year	Amount of Excess
2006	\$ 14,359
2007	\$ 46,003
2008	\$ 41,966

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## **Recommendation No. 6:**

The Department of Local Affairs should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with SB 98-194 requirements as soon as possible.

### **Department of Local Affairs Response:**

#### **Building Regulation Fund:**

Agree. The Department of Local Affairs (DOLA) is requesting an increase in spending authority to support the additional staff needed to meet the workload and service expectations of the factory-built industry. The Department requests the Fiscal Year 2010 spending authority for the Codes section be increased by six Full-Time Equivalents (FTE) and \$442,859 cash funds spending authority. As an alternative option of this not being approved, we will be utilizing a third party plan and Inspection Rule Making should take 90 days. Next year we will be submitting a fee reduction plan once we have a definite idea of what is approved, and how much staff will be required.

New installation training requirements have been added to the program and estimate that about \$75,000 of our cash funds in this fiscal year will be used to meet this requirement. We did not achieve balancing the fund as originally proposed because we correctly forecasted the slump in the factory-built housing market but did not anticipate the 370 percent growth since 2003 in the factory-built commercial market that is largely being driven by the oil, gas, and mineral exploration industry. We do not expect the commercial market surge to be permanent. It should be noted that the Building Regulation Fund supports the entire Codes Section staff salaries, which requires that we be conservative in our spending so as not to jeopardize the employment of the excellent Codes team that we have assembled.

Implementation Date: July 1, 2012

#### **Private Activity Bond Allocation Fund:**

Agree. The amount and timing of the Private Activity Bond program's fee income is unpredictable, based on the number of applications and on the timing of recipients' bond closings. Therefore it is very difficult to manage the program's income to match its spending authority within

each fiscal year, and some years could have sharply lower actual income than others.

For example, during the last fiscal year, a payment was collected from the Liberty Creek Project, leading to collection of funds above the allowable spending authority by \$42,949.00.

There are potential legislative changes pending that would affect the kinds of fees this program is allowed to charge. Once the outcome of the legislation is known, the DOLA will begin the rule-making process to change the amount of fees the program will charge.

Implementation Date: July 1, 2010

**Waste Tire Recycling Fund:**

Agree. The Department will aggressively market the Waste Tire Clean up program to Counties and Municipalities.

Implementation Date: July 1, 2009

**Property Tax Exemption Fund:**

Disagree. The Department of Local Affairs (DOLA) will continue to monitor revenues and expenditures for the program.

The revenues in this fund are from two fees. The first is an initial application fee assessed on each property owners seeking exemption from property taxation for a specific property. The second is an annual filing fee assessed on each exempt property. The fees are specified in statute at Sections 39-2-117(1)(a), C.R.S. and 39-2-117(3)(a)(I), C.R.S., respectively. The statute does not give DOLA the authority to change the fee amounts. The only way the fee amounts can change is through legislation, which may not be timely to address the excess uncommitted reserve nor is guaranteed.

In determining excess uncommitted reserve, Section 24-75-402, C.R.S. categorizes revenue in a fund into two groups: fee revenue and non-fee revenue. The statute further details certain revenues to be “non-fee” revenue, as specified under Section 24-75-402(2)(e), C.R.S. In calculating the excess uncommitted reserve, the Office of State Controller treated the revenues earned in this fund as “fee” revenue.

DOLA’s understanding of the statute is that the revenues in this fund are considered “non-fee” revenue. Section 24-75-402(2)(e)(V), C.R.S.

categorizes “any moneys received from charges or assessments, the amount of which are not determined by the entity” as “non-fee” revenue. DOLA’s understanding of “entity” as specified under Section 24-75-402 (2)(c)(I)(A), C.R.S., and as relevant in this instance, is the “Department of the Executive Branch”.

When the “fee” revenue as determined by Office of State Controller is changed to “non-fee” revenue as determined by DOLA, the recalculation results in no excess uncommitted reserve amount for this fund.

Interestingly, this year DOLA did not collect enough fee revenue to actually meet the spending authority for this fund.

*Auditor Addendum: The treatment of fees used by the Office of the State Controller in calculating the target reserve for the Property Tax Exemption Fund is consistent with that of all other statutorily-defined fees in other cash funds subject to Senate Bill 98-194 (Section 24-75-401, et seq., C.R.S.).*

## Department of Natural Resources

At June 30, 2008, the Department of Natural Resources had two cash funds that had excess uncommitted reserves totaling approximately \$190,000. These funds are described below:

- Ground Water Management** Cash Fund’s purpose is to support the administration and issuance of water well permits. According to Section 24-75-402(3)(c), C.R.S., the Ground Water Management Cash Fund should not have excess reserves as of the end of Fiscal Year 2003 and thereafter. Fiscal Year 2008 is the third year the Fund has experienced excess reserves as noted in the table below:

Fiscal Year	Amount of Excess
2003	\$ 112,922
2004	\$ 0
2005	\$ 0
2006	\$ 0
2007	\$ 288,437
2008	\$ 146,914

- River Outfitters** Cash Fund’s purpose is to fund the direct and indirect costs of administration of the river outfitters program. According to Section 24-75-402(3)(c), C.R.S., the River Outfitters Cash Fund should

not have excess reserves as of the end of Fiscal Year 2003 and thereafter. Fiscal Year 2008 is the third year the Fund has experienced excess reserves as noted in the table below:

Fiscal Year	Amount of Excess
2006	\$ 54,523
2007	\$ 52,841
2008	\$ 43,302

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### **Recommendation No. 7:**

The Department of Natural Resources should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with SB 98-194 requirements as soon as possible.

### **Department of Natural Resources Response:**

Agree. Working with the Office of the State Controller and the Office of the State Auditor, the Department of Natural Resources monitors all of its cash funds annually to assure compliance with SB 98-194 requirements. The Department agrees that the Ground Water Management Fund and the River Outfitters Fund remain out of compliance. However, plans to bring both of these two funds into compliance were submitted to the General Assembly as part of the Department's Fiscal Year 2009 Budget Request. The Department remains on target to come into compliance with the excess cash reserve requirement by June 30, 2010.

The Department agrees that the Ground Water Management Fund is out of compliance. This is due to a reduction in fees, and a concurrent reduction in cash expenditures, enacted by the General Assembly during the 2006 legislative session. The Department developed a plan for addressing the issue and included such plan as part of the Fiscal Year 2009 Budget Request. The plan involves a one-time expenditure in Fiscal Year 2008 to pay for the increased expense of paying personal mileage reimbursements under SB 06-173. The plan also involves continuing to spend additional reserves in amount of almost \$86,000 annually through Fiscal Year 2010 to pay for personal services and operating costs. A year into the plan, the Department spent the cash balance in this fund down from \$384,558 at the end of Fiscal Year 2007 to \$246,699 at the end of Fiscal Year 2008 (a reduction of almost \$138,000 or more than 35 percent). With this rate of expenditure, the Department remains confident that it will accomplish the goal of achieving compliance with Ground Water Management Cash Fund

reserve by June 2010. This performance is consistent with the compliance plan submitted to the General Assembly in November 2007.

The Department also agrees that the River Outfitters Fund is out of compliance. The Department developed a plan to address this issue and included such plan in its Fiscal Year 2009 Budget Request. The plan centered on hiring an additional seasonal ranger to inspect river outfitters and better patrol rivers. As noted in the State Auditor's finding, the Department continues to spend down balance of the River Outfitters Cash Fund. The cash balance in the Fund at the end of Fiscal Year 2009 was \$64,000. Pursuant to Section 24-75-402 (5)(g), any cash fund with a balance of less than \$50,000 is exempted from the excess uncommitted cash reserve limitations. The Department's plan to come into compliance was predicated on getting the balance of this fund spent down below \$50,000 by June 30, 2010. A year into implementing this plan, the Department continues to believe it will be in compliance by the end of Fiscal Year 2010.

Implementation Date: June 30, 2010

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## Department of Public Health and Environment

At June 30, 2008, the Department of Public Health and Environment had nine cash funds with excess uncommitted reserves totaling approximately \$1.3 million. These funds are described below:

- **Solid Waste Management Reserve** Cash Fund's purpose is to support the solid waste program. According to Section 24-75-402(3)(c), C.R.S., this Fund should have been in compliance as of the end of Fiscal Year 2003 and thereafter. Fiscal Year 2008 was the first year the Fund was not in compliance, with an excess of \$81,350.
- **Water Quality** Cash Fund's purpose is to support the operation of the water quality permitting and compliance unit. According to Section 24-75-402(3)(c), C.R.S., this Fund should have been in compliance as of the end of Fiscal Year 2003 and thereafter. Fiscal Year 2008 is the fourth year the Fund has experienced excess reserves as noted in the table on the following page:

Fiscal Year	Amount of Excess
2005	\$ 73,413
2006	\$ 425,874
2007	\$ 393,456
2008	\$ 340,259

- Hazardous Waste Fees** Cash Fund's purpose is to support the regulation of facilities that treat, store, or dispose of hazardous wastes. According to Section 24-75-402(3)(c), C.R.S., this Fund should have been in compliance as of the end of Fiscal Year 2003 and thereafter. Fiscal Year 2008 was the second year the Fund was not in compliance, with an excess of \$205,129. In Fiscal Year 2007 the Fund had an excess reserve of \$20,937.
- Sludge Management** Cash Fund's purpose is to cover the reasonable costs of a permitting program for agricultural application of sludge. According to Section 24-75-402(3)(c), C.R.S., this Fund should have been in compliance as of the end of Fiscal Year 2003 and thereafter. Fiscal Year 2008 is the fourth year the Fund has experienced excess reserves as noted in the table below:

Fiscal Year	Amount of Excess
2003	\$ 128,389
2004	\$ 57,784
2005	\$ 0
2006	\$ 0
2007	\$ 18,884
2008	\$ 33,444

- Drinking Water** Cash Fund's purpose is to support the drinking water program. With the Fund being created at the end of Fiscal Year 2003, it should not have excess reserves as of the end of Fiscal Year 2006 and thereafter, according to Section 24-75-402(3)(c), C.R.S. Fiscal Year 2008 was the first year the Fund was not in compliance, with an excess of \$99,449.
- Assisted Living Residence** Cash Fund's purpose is to support annual inspections and licensing of assisted living residences to ensure the protection of health and safety for residents who cannot live independently. According to Section 24-75-402(3)(a)(I), C.R.S., this Fund should have been in compliance as of the end of Fiscal Year 2001 and thereafter. Fiscal Year 2008 is the sixth year the Fund has experienced excess reserves as noted in the table on the next page:

Fiscal Year	Amount of Excess
2003	\$ 307,280
2004	\$ 382,317
2005	\$ 182,142
2006	\$ 59,848
2007	\$ 81,393
2008	\$ 33,287

- Emergency Medical Services Cash Fund's** purpose is to improve access to and provision of emergency medical services throughout the State. According to Section 24-75-402(3)(a)(I), C.R.S., this Fund should have been in compliance as of the end of Fiscal Year 2001 and thereafter. Fiscal Year 2008 is the fourth year the Fund has experienced excess reserves as noted in the table below:

Fiscal Year	Amount of Excess
2005	\$ 2,157
2006	\$ 166,619
2007	\$ 160,501
2008	\$ 303,409

- Trauma System Cash Fund's** purpose is to support a program to designate qualifying health care facilities as trauma centers. According to Section 24-75-402(3)(c), C.R.S., this Fund should have been in compliance as of the end of Fiscal Year 2003 and thereafter. Fiscal Year 2008 is the fourth year the Fund has experienced excess reserves as noted in the table below:

Fiscal Year	Amount of Excess
2004	\$ 27,299
2005	\$ 37,244
2006	\$ 0
2007	\$ 66,734
2008	\$ 77,864

- Health Facilities General Licensure Cash Fund's** purpose is to license, establish, and enforce standards of operation for health facilities not wholly owned and operated by a governmental unit or agency. According to Section 24-75-402(3)(c), C.R.S., this Fund should have been in compliance as of the end of Fiscal Year 2003 and thereafter. Fiscal Year 2008 was the second year the Fund was not in compliance,

with an excess reserve of \$122,044. In Fiscal Year 2005 the Fund had an excess reserve of \$18,703.

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## **Recommendation No. 8:**

The Department of Public Health and Environment should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with SB 98-194 requirements as soon as possible.

### **Department of Public Health and Environment Response:**

Agree. In accordance with SB 98-194, for all funds subject to SB 98-194 and exceeded the target reserve level on June 30, 2008, the Department of Public Health and Environment provided a *Schedule 9.A – Cash Fund Status, Schedule 9.B – Cash Fund Reserve Plan and Schedule 9.C – Waiver* to the Office of State Planning and Budget.

The Colorado Department of Public Health and Environment will continue to monitor revenues, expenditures, fund balances and excess uncommitted reserves by assessing the submitted Schedules and continue to take necessary action to bring the fund balances to or below the target or alternative reserves so that all cash funds will come into compliance with SB 98-194 requirements.

Implementation Date: Implemented and Ongoing

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## **Department of Regulatory Agencies**

At June 30, 2008, the Department of Regulatory Agencies had two cash funds with excess uncommitted reserves totaling approximately \$949,000. These funds are described below:

- **Division of Registrations** Cash Fund's purpose is to support the Division's mission to protect the public through effective licensure and enforcement of many professionals and occupations. According to Section 24-75-402(3)(a)(I), C.R.S., the Fund should have been in compliance as of the end of Fiscal Year 2001 and thereafter.

Ten boards and commissions had excess uncommitted reserves totaling \$1,636,309 at the end of Fiscal Year 2007. Six boards and commissions

had excess reserves for Fiscal Year 2008. A detail of these boards is shown below:

Office of Boxing <sup>1</sup>	\$ 64,578
Chiropractic Board <sup>1</sup>	103,253
Electrical Board <sup>1</sup>	627,187
Nursing Home Administrators Board	18,637
Optometric Board <sup>1</sup>	62,207
Passenger Tramway Safety Board <sup>1</sup>	26,066
 Total excess reserves, Fiscal Year 2008	 \$901,928

<sup>1</sup> These boards and commissions had excess reserves in Fiscal Year 2007.

- Division of Securities** Cash Fund’s purpose is to support the costs of implementing the Division’s mission, which is to serve and protect investors and maintain public confidence in the securities markets while avoiding unreasonable burdens on participants in the capital markets. According to Section 24-75-402(3)(a)(I), C.R.S., the Fund should have been in compliance as of the end of Fiscal Year 2001 and thereafter. Fiscal Year 2008 is the fourth year the Fund has experienced excess reserves as noted in the table below:

Fiscal Year	Amount of Excess
2005	\$ 279,648
2006	\$ 288,343
2007	\$ 230,010
2008	\$ 47,333

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**Recommendation No. 9:**

The Department of Regulatory Agencies should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with SB 98-194 requirements as soon as possible.

**Department of Regulatory Agencies Response:**

Agree. The Department continues to monitor all excess uncommitted reserves and has reduced fees to ensure all cash funds are in compliance with SB 98-194 as soon as possible. Compliance has occurred during the first quarter (September 2008) for the Division of Securities Cash Fund and is expected to occur during this fiscal year (June 2009) for five of six

boards in the Division of Registrations Cash Fund with the remaining board by next fiscal year (June 2010), as follows:

**Division of Securities Cash Fund:**

Agree. Following fee reductions of 20 percent (broker/dealers, investment firms) and 30 percent (investment representatives) during 2006, the number of license applicants was higher than expected for Fiscal Year 2006 and Fiscal Year 2007 which eliminated the ability to achieve fund balance compliance at June 2007, after which fees were reduced an additional 33 percent at November 2007 for initial registrations and an additional 38 percent at January 2008 for renewals. These reductions were forecasted to achieve fund balance compliance by June 2008. Due to less than expected expenditures, actual results were that 80 percent of the excess was eliminated by June 2008, with the remaining portion eliminated by September of 2008. Presently, the fund balance is within compliance at \$308,500, or approximately 10.2 percent. To avoid a deficit as soon as June 2009, fees must be increased this year.

Implementation Date: June 30, 2009

**Division of Registrations Cash Fund:**

Agree. The Department reduces fees at the earliest possible date for all non-compliant boards. Most recently, compliance was achieved for five of eleven boards targeted in 2007, and two of two boards targeted in June 2008 (Plumbing and Architects, Engineers & Land Surveyors), with three boards targeted for compliance in 2009 achieving early compliance by 2008 (Dental, Podiatry, and Veterinary). Compliance remains expected for five remaining boards in 2009 (Boxing, Chiropractic, Passenger Tramway) and 2010 (Electrical and Optometric). One newly non-compliant board (Nursing Home Administrators) is expected to return to compliance this year in 2009 based on prior fee reductions at the most recent renewal date.

For this fund, fee setting is dependent on forecasting expenditures beyond the appropriated year as well as projecting numbers of fee payers beyond the current year. While unforeseen changes in expenditures and revenue routinely cause individual board fund balances to fluctuate, the Department sets fees to achieve compliance fund balance targets by board, and as a result, the Division of Registration Cash Fund is therefore targeted for compliance overall. This year, the Division of Registrations Cash Fund balance at June 2008 declined by approximately \$1.1 million

from the previous year and the fund overall is now well within compliance at only 3.5 percent of expenditures.

Implementation Date: June 30, 2010

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## Department of Revenue

At June 30, 2008, the Department of Revenue had two cash funds with excess uncommitted reserves totaling approximately \$2.2 million. These cash funds are described below:

- **Liquor Law Enforcement** Cash Fund's purpose is to support the administration, licensing, and enforcement of Colorado liquor laws. According to Section 24-75-402(3)(c), C.R.S., this fund should have been in compliance as of the end of Fiscal Year 2003 and thereafter. Fiscal Year 2008 was the first year the Fund was not in compliance, with an excess of \$210,305.
- **Colorado State Titling and Registration** Cash Fund's purpose is to support the processing of motor vehicle registration and title documents and the establishment, operations, and maintenance of a telecommunications network to provide access to a master list on the Internet. According to Section 24-75-402(3)(a)(I), C.R.S., this Fund should have been in compliance as of the end of Fiscal Year 2001 and thereafter. Fiscal Year 2008 is the sixth year the Fund has experienced excess reserves as noted in the table below:

Fiscal Year	Amount of Excess
2003	\$ 1,002,589
2004	\$ 1,004,272
2005	\$ 900,238
2006	\$ 461,246
2007	\$ 2,393,018
2008	\$ 2,019,139

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### Recommendation No. 10:

The Department of Revenue should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with SB 98-194 requirements as soon as possible.

## Department of Revenue Response:

### Liquor Law Enforcement Fund:

Partially Agree. Since the adoption of HB 89-1170, the Liquor Law Enforcement Cash Fund has been required to maintain a reserve balance that varies from those created in Section 24-75-402, C.R.S. During the most recent legislative session, the General Assembly adopted and the Governor subsequently signed into law HB 08-1102. Beginning in Fiscal Year 2009, this legislation eliminates the previous reserve requirement for this fund, which was based on appropriations rather than expenditures, and requires the fund to calculate its reserve in accordance with Section 24-75-402, C.R.S. The Department recognizes the significance of limitations on cash fund balances set forth in these statutes and will work to achieve compliance as soon as best practices dictate. The previous reserve balance allowance permitted this program to retain a reserve that far exceeds the formula provided in Section 24-75-402, C.R.S. Next spring the Liquor Enforcement Division will be setting fees for Fiscal Year 2010 based on the projected fund balance at year end for Fiscal Year 2009, which will potentially reflect the costs of two additional FTE and the impact of SB 08-082. The latter may have a downward impact on fund revenues.

Implementation Date: July 1, 2010

***Auditor Addendum: Our audit determined that the excess reserves for the Liquor Law Enforcement Fund on page 46 of the Cash Funds Uncommitted Reserves Report, indicate that the Office of the State Controller has interpreted statute to require that the Fund adhere to the limitations in Section 24-75-402, C.R.S. The Office of the State Auditor concurs with the State Controller's position.***

### Colorado State Titling and Registration Fund:

Agree. The Department will continue to monitor its excess uncommitted reserves. The Colorado State Titling and Registration (CSTARS) Account earns less revenue than will support its expenditures. Current projections show the fund will be in compliance with SB 98-194 requirements at the end of Fiscal Year 2009. The current economic situation has contributed to a decrease in revenues by approximately 11.0 percent compared to this time last year. Additionally, once the fund is in compliance, the Department anticipates it will need to request a fee increase to avoid fund insolvency in Fiscal Year 2011.

Implementation Date: July 1, 2009

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## Department of State

At June 30, 2008, the Department of State had two cash funds with excess uncommitted reserves totaling approximately \$2.6 million. These funds are described below:

- **Secretary of State Fees** Cash Fund's purpose is cover the direct and indirect costs associated with the Department's duties. According to Section 24-75-402(3)(c), C.R.S., the Secretary of State Fees Cash Fund should not have excess reserves as of the end of Fiscal Year 2003 and thereafter. Fiscal Year 2008 is the sixth year the Fund has experienced excess reserves as noted in the table below:

Fiscal Year	Amount of Excess
2003	\$ 4,757,996
2004	\$ 4,667,217
2005	\$ 2,554,809
2006	\$ 2,847,940
2007	\$ 709,445
2008	\$ 2,069,888

- **Notary Administration** Cash Fund's purpose is to cover the expenditures incurred by the Secretary of State in performing its duties under Section 12-55-102.5(2), C.R.S. According to Section 24-75-402(3)(c), C.R.S., the Notary Administration Cash Fund should not have excess reserves as of the end of Fiscal Year 2003 and thereafter. Fiscal Year 2008 is the sixth year the Fund has experienced excess reserves as noted in the table below:

Fiscal Year	Amount of Excess
2003	\$ 200,125
2004	\$ 499,279
2005	\$ 426,887
2006	\$ 568,105
2007	\$ 717,884
2008	\$ 552,021

## **Recommendation No. 11:**

The Department of State should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with SB 98-194 requirements as soon as possible.

### **Department of State Response:**

#### **Secretary of State Fees Fund:**

Agree. The Department of State increased filing fees on 13 documents filed with the office effective January 1, 2008. The Department projected this fee increase to offset any over expenditures in excess of the fund balance available of \$709,000 as there are several projects in process. The projected increase was based upon filing data from the prior two fiscal years thus resulting in the fund balance to be higher than originally projected. The Department is taking a close look at documents filed to develop a plan to decrease the fund balance to be in compliance with SB 98-194. This would include a fee reduction if needed to comply with the legislation.

Implementation Date: July 1, 2009

#### **Notary Administrative Fund:**

Agree. The Notary Cash Fund has been and will continually be monitored for compliance with SB 98-194. The Department has made fee adjustments to Notary filing fees in the past which has helped us reduce the excess reserves. The Department is currently working on revenue projection module that will assist in reducing the excess reserves.

Implementation Date: July 1, 2009

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## **Department of Treasury**

At June 30, 2008, the Department of Treasury had one fund with excess uncommitted reserves totaling approximately \$2.2 million, specifically the **AIR** Cash Fund. This Fund's purpose is to support the costs of motor vehicle emissions activities. Excess revenues are used to fund other environmental pollution control programs. Fees, which are set by statute, are collected by the Department of Revenue and then transmitted to the Department of Treasury. The

Department of Treasury then passes these funds, based on the amount of the General Assembly's appropriation, to the Department of Public Health and Environment and the Department of Revenue to cover the costs of administering and enforcing the automobile inspection and readjustment program. According to Section 24-75-402(3)(a)(I), C.R.S., the AIR Cash Fund should not have excess reserves as of the end of Fiscal Year 2001 and thereafter. Fiscal Year 2008 is the fifth year the Fund has experienced excess reserves as noted in the table below:

Fiscal Year	Amount of Excess
2004	\$ 588,379
2005	\$ 1,165,131
2006	\$ 2,023,224
2007	\$ 2,475,151
2008	\$ 2,219,936

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### **Recommendation No. 12:**

The Department of Treasury should work with the Departments of Revenue and Public Health and Environment to monitor the excess uncommitted reserves in the AIR Cash Fund to ensure this cash fund is in compliance with SB 98-194 requirements as soon as possible.

### **Department of Treasury Response:**

Partially Agree. The Department of Revenue and the Department of Public Health and Environment submit budget requests annually and it is based upon those submissions that the General Assembly sets the amount of fees collected and determines the amount spent.

Since the State Treasury does not collect the fees, determine the amounts to spend from the fund, or have any input to these processes, accounting staff communicated with the budget officers of both departments in October 2008 to request that they develop a plan to bring the fund balance down to the target reserve amount. Both departments indicated that increased expenditures over the next two years will significantly impact the fund balance and should bring it into compliance with SB 98-194. The Treasury will remain in contact with the departments to monitor this plan over the course of the upcoming year.

Implementation Date: June 30, 2010

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# Disposition of Prior Audit Recommendations

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The following recommendations are from the *Cash Funds Uncommitted Reserves Report* for the fiscal year ended June 30, 2007.

<b>Rec. No.</b>	<b>Recommendation</b>	<b>Disposition</b>
1	The Department of Agriculture should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with statutory requirements.	See current year Recommendation No. 1
2	The Department of Education should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with statutory requirements.	See current year Recommendation No. 2
3	The Governor's Office should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with statutory requirements.	Implemented.
4	The Department of Higher Education should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with statutory requirements.	Implemented.
5	The Department of Human Services should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with statutory requirements.	See current year Recommendation No. 3
6	The Department of Labor and Employment should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with statutory requirements.	See current year Recommendation No. 4

<b>Rec. No.</b>	<b>Recommendation</b>	<b>Disposition</b>
7	The Department of Law should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with statutory requirements.	See current year Recommendation No. 5
8	The Department of Local Affairs should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with statutory requirements.	See current year Recommendation No. 6
9	The Department of Natural Resources should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with statutory requirements.	See current year Recommendation No. 7
10	The Department of Public Health and Environment should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with statutory requirements.	See current year Recommendation No. 8
11	The Department of Regulatory Agencies should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with statutory requirements.	See current year Recommendation No. 9
12	The Department of Revenue should monitor excess uncommitted reserves to ensure that cash funds are in compliance with statutory requirements.	See current year Recommendation No. 10
13	The Department of State should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with statutory requirements.	See current year Recommendation No. 11
14	The Department of Treasury should work with the Departments of Revenue and Public Health and Environment to monitor the excess uncommitted reserves in the AIR Cash Fund to ensure this cash fund is in compliance with statutory requirements.	See current year Recommendation No. 12

# **Financial Information**

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## STATE OF COLORADO

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Sally Symanski, CPA  
State Auditor

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

October 10, 2008

### 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, 2008. The accompanying *Cash Funds Uncommitted Reserves Report* is the responsibility of the Office of the State Controller 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 attestation 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 \$ 12,755,904 higher than the State's central accounting records. This occurs because interdepartmental transactions are recorded in revenue and expenditure accounts inflating those amounts for higher education cash funds. 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 on the accompanying *Cash Funds Uncommitted Reserves Report*, 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, upon release by the Legislative Audit Committee, 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, 2008  
Prepared by the Office of the State Controller**

Department/Agency	Fund		Fund Balance (Note 4)	Exempt Assets (Note 5)
<b>Department of Agriculture</b>				
BAA DEPARTMENT OF AGRICULTURE	103	AGRICULTURAL PRODUCTS INSPECTN	51,149	0
BAA DEPARTMENT OF AGRICULTURE	104	VET, VACCINE & SVC FUND	72,061	704
BAA DEPARTMENT OF AGRICULTURE	154	WEED FREE CROP CERTIFICATION	84,466	0
BAA DEPARTMENT OF AGRICULTURE	16R	INSPECT & CONSUMER SERVIC CASH	1,857,953	115
BAA DEPARTMENT OF AGRICULTURE	214	MANDATORY F&V INSPECTION FUND	293,947	70
BAA DEPARTMENT OF AGRICULTURE	218	ORGANIC CERTIFICATION FUND	117,066	0
BAA DEPARTMENT OF AGRICULTURE	219	PESTICIDE REGISTRATION FUND	357,869	983
BAA DEPARTMENT OF AGRICULTURE	254	GROUND WATER PROTECTION	227,644	61
BAA DEPARTMENT OF AGRICULTURE	294	PET ANIMAL CARE AND FACILITY	150,376	0
<b>Total, Department of Agriculture</b>			<b>3,212,531</b>	<b>1,933</b>
<b>Department of Education</b>				
DAA DEPARTMENT OF EDUCATION	293	EDUCATOR LICENSURE CASH FUND	573,758	0
<b>Total, Department of Education</b>			<b>573,758</b>	<b>0</b>
<b>Department of Higher Education</b>				
GCA STATE HISTORICAL SOCIETY	401	LIMITED GAMING FUND	57,365,050	4,489
GPA PRIVATE OCCUPATIONAL SCHOOL DV	222	PRIVATE OCCUPATIONAL SCHOOLS	91,877	0
<b>Total, Department of Higher Education</b>			<b>57,456,927</b>	<b>4,489</b>
<b>Department of Human Services</b>				
IHA DEPARTMENT OF HUMAN SERVICES	12T	CHILD CARE LICENSING CASH FUND	147,315	0
IHA DEPARTMENT OF HUMAN SERVICES	18R	FOOD DISTRIBUTION PROG SERVICE	156,096	0
IHA DEPARTMENT OF HUMAN SERVICES	517	BUILDINGS AND GROUNDS RENTALS	1,919,034	982,523
<b>Total, Department of Human Services</b>			<b>2,222,445</b>	<b>982,523</b>
<b>Department of Labor &amp; Employment</b>				
KAA DEPT OF LABOR AND EMPLOYMENT	136	DISPLACED HOMEMAKERS	112,186	0
KAA DEPT OF LABOR AND EMPLOYMENT	137	BOILER INSPECTION	881,122	0
KAA DEPT OF LABOR AND EMPLOYMENT	141	PUBLIC SAFETY INSPECTION	735,012	0
<b>Total, Department of Labor &amp; Employment</b>			<b>1,728,320</b>	<b>0</b>
<b>Department of Law</b>				
LAA DEPARTMENT OF LAW	150	COLLECTION AGENCY BOARD	141,637	0
<b>Total, Department of Law</b>			<b>141,637</b>	<b>0</b>
<b>Department of Local Affairs</b>				
NAA DEPARTMENT OF LOCAL AFFAIRS	11E	MOFFAT TUNNEL CASH FUND	86,757	0
NAA DEPARTMENT OF LOCAL AFFAIRS	12V	BUILDING REGULATION FUND	1,478,502	0
NAA DEPARTMENT OF LOCAL AFFAIRS	16E	PRIVATE ACTIV BOND ALLOCATION	104,394	0
NAA DEPARTMENT OF LOCAL AFFAIRS	16F	PROPERTY TAX EXEMPTION FUND	155,948	0
NAA DEPARTMENT OF LOCAL AFFAIRS	289	WASTE TIRE RECYCLING FUND	1,422,681	0
<b>Total, Department of Local Affairs</b>			<b>3,248,282</b>	<b>0</b>
<b>Department of Natural Resources</b>				
PEA DIVISION OF WATER RESOURCES	166	SATELLITE MONITORING	194,008	0
PEA DIVISION OF WATER RESOURCES	167	GROUND WATER MANAGEMENT	246,699	0
PHA OIL AND GAS CONSERVATION COMM	170	OIL & GAS CONSERVATION FUND	4,051,158	3,300
PIA COLORADO GEOLOGICAL SURVEY	171	GEOLOGICAL SURVEY CASH FUND	764,846	7,273
PJA PARKS AND OUTDOOR RECREATION	16H	PARKS STORES REVOLVING FUND	200,000	0
PJA PARKS AND OUTDOOR RECREATION	173	SNOWMOBILE RECREATION FUND	143,800	0
PJA PARKS AND OUTDOOR RECREATION	175	RIVER OUTFITTERS	56,007	0
PKA DIV RECLAMATION, MINING, SAFETY	256	MINED LAND RECLAMATION FUND	321,466	4,370
<b>Total, Department of Natural Resources</b>			<b>5,977,984</b>	<b>14,943</b>
<b>Department of Personnel &amp; Administration</b>				
ACA DIV OF FINANCE AND PROCUREMENT	604	DEBT COLLECTION FUND	304,946	33,060
AMA DOIT - BUSINESS SERVICES	603	TELECOMMUNICATIONS	2,127,892	1,200,107
<b>Total, Department of Personnel &amp; Administration</b>			<b>2,432,838</b>	<b>1,233,167</b>
<b>Department of Public Health &amp; Environment</b>				
FAA DEPT OF PUB HLTH & ENVIRONMENT	117	SOLID WASTE MGMT RESERVE	367,572	0
FAA DEPT OF PUB HLTH & ENVIRONMENT	119	STATIONARY SOURCES	1,380,165	0
FAA DEPT OF PUB HLTH & ENVIRONMENT	120	WATER QUALITY	1,183,549	0
FAA DEPT OF PUB HLTH & ENVIRONMENT	121	NEWBORN GENETICS	142,501	0
FAA DEPT OF PUB HLTH & ENVIRONMENT	123	RADIATION CONTROL	126,899	0

Previously Appropriated Fund Balance (Note 6)	Fee Revenues (Note 7)	Total Revenue	Total Expense	Non-Fee Fund Balance (Note 8)	Uncommitted Reserves (Note 9)	Target/Alternative Reserve (Note 10)	Excess Uncommitted Reserve (Note 11)
0	152,965	152,965	144,219	0	51,149	23,796	27,353
0	298,927	298,927	305,754	0	71,357	50,449	20,908
0	137,032	137,032	121,112	0	84,466	19,983	64,483
0	2,534,508	2,716,108	2,553,261	124,216	1,733,622	1,276,631	456,991
0	1,860,842	1,877,735	1,952,909	2,644	291,233	322,230	0
0	223,622	233,170	245,220	4,794	112,272	40,461	71,811
0	1,479,907	1,536,773	1,695,283	13,206	343,680	279,722	63,958
0	651,439	679,555	728,173	9,416	218,167	120,149	98,018
0	470,425	492,878	496,697	6,850	143,526	81,955	61,571
<b>0</b>	<b>7,809,667</b>	<b>8,125,143</b>	<b>8,242,628</b>	<b>161,126</b>	<b>3,049,472</b>	<b>2,215,376</b>	<b>865,093</b>
0	2,037,428	2,037,428	1,819,124	0	573,758	300,155	273,603
<b>0</b>	<b>2,037,428</b>	<b>2,037,428</b>	<b>1,819,124</b>	<b>0</b>	<b>573,758</b>	<b>300,155</b>	<b>273,603</b>
0	859,390	32,827,170	32,074,505	55,858,906	1,501,655	5,292,293	0
0	633,744	633,744	633,429	0	91,877	104,516	0
<b>0</b>	<b>1,493,134</b>	<b>33,460,914</b>	<b>32,707,934</b>	<b>55,858,906</b>	<b>1,593,532</b>	<b>5,396,809</b>	<b>0</b>
0	635,759	642,700	609,679	1,591	145,724	100,597	45,127
0	242,898	377,064	358,388	55,542	100,554	59,134	41,420
0	105,789	1,124,596	856,477	848,415	88,096	141,319	0
<b>0</b>	<b>984,446</b>	<b>2,144,360</b>	<b>1,824,544</b>	<b>905,548</b>	<b>334,374</b>	<b>301,050</b>	<b>86,547</b>
0	104,941	104,941	120,887	0	112,186	145,000	0
0	1,230,829	1,263,638	1,297,222	22,877	858,245	918,946	0
0	1,509,894	1,510,444	915,756	268	734,744	151,100	583,644
<b>0</b>	<b>2,845,664</b>	<b>2,879,023</b>	<b>2,333,865</b>	<b>23,145</b>	<b>1,705,175</b>	<b>1,215,046</b>	<b>583,644</b>
0	374,695	385,873	397,541	4,103	137,534	65,594	71,940
<b>0</b>	<b>374,695</b>	<b>385,873</b>	<b>397,541</b>	<b>4,103</b>	<b>137,534</b>	<b>65,594</b>	<b>71,940</b>
0	23,542	26,770	14	10,461	76,296	250,000	0
0	1,333,356	1,394,034	1,313,080	64,355	1,414,147	216,658	1,197,489
0	131,521	131,521	81,515	0	104,394	13,450	90,944
0	690,802	690,802	690,798	0	155,948	113,982	41,966
561,226	3,074,361	3,121,959	2,458,041	13,134	848,321	405,577	442,744
<b>561,226</b>	<b>5,253,582</b>	<b>5,365,086</b>	<b>4,543,448</b>	<b>87,950</b>	<b>2,599,106</b>	<b>999,667</b>	<b>1,773,143</b>
0	138,980	458,791	444,279	135,238	58,770	73,306	0
0	335,872	361,376	499,234	17,411	229,288	82,374	146,914
0	6,202,113	9,008,729	9,676,215	1,261,086	2,786,772	4,000,000	0
0	529,250	3,991,782	3,874,480	657,130	100,443	639,289	0
0	261,418	261,418	214,484	0	200,000	200,000	0
0	1,097,766	1,115,666	1,048,015	2,307	141,493	172,922	0
0	69,000	69,000	77,003	0	56,007	12,705	43,302
0	1,114,522	2,935,036	2,840,183	196,685	120,411	468,630	0
<b>0</b>	<b>9,748,921</b>	<b>18,201,798</b>	<b>18,673,893</b>	<b>2,269,857</b>	<b>3,693,184</b>	<b>5,649,226</b>	<b>190,216</b>
0	1,575,412	2,454,320	2,342,585	97,364	174,522	386,527	0
0	1,405,824	18,809,283	18,655,703	858,441	69,344	3,078,191	0
<b>0</b>	<b>2,981,236</b>	<b>21,263,603</b>	<b>20,998,288</b>	<b>955,805</b>	<b>243,866</b>	<b>3,464,718</b>	<b>0</b>
0	1,924,247	1,924,247	1,734,677	0	367,572	286,222	81,350
0	8,362,028	8,375,174	8,389,787	2,166	1,377,999	1,384,315	0
0	4,620,845	4,872,260	4,740,707	61,073	1,122,476	782,217	340,259
0	5,025,769	5,025,807	4,987,989	1	142,500	823,018	0
0	2,182,681	2,182,681	2,162,744	0	126,899	356,853	0

Department/Agency	Fund		Fund Balance (Note 4)	Exempt Assets (Note 5)
FAA DEPT OF PUB HLTH & ENVIRONMENT	124	VITAL RECORDS	422,008	0
FAA DEPT OF PUB HLTH & ENVIRONMENT	126	HAZ WASTE FEES	511,908	0
FAA DEPT OF PUB HLTH & ENVIRONMENT	128	SLUDGE MGMT	66,520	0
FAA DEPT OF PUB HLTH & ENVIRONMENT	16K	DRINKING WATER CASH FUND	170,463	0
FAA DEPT OF PUB HLTH & ENVIRONMENT	246	ASSISTED LIVING RESIDENCE FUND	145,417	0
FAA DEPT OF PUB HLTH & ENVIRONMENT	409	EMERGENCY MEDICAL SERVICES	1,109,540	0
FMA HEALTH-HEALTH FACILITIES	12A	TRAUMA SYSTEM CASH FUND	128,419	0
FMA HEALTH-HEALTH FACILITIES	265	HLTH FAC GENL LICENSURE	189,648	0
<b>Total, Department of Public Health &amp; Environment</b>			<b>5,944,609</b>	<b>0</b>
<b>Department of Regulatory Agencies</b>				
SCA DIVISION OF BANKING	244	PUBLIC DEPOSIT ADMINISTRATION	468,552	0
SEA DIVISION OF FINANCIAL SERVICES	272	FINANCIAL SERVICES CASH FUND	79,673	0
SGA PUBLIC UTILITIES COMMISSION	184	FIXED UTILITIES	676,249	720
SGA PUBLIC UTILITIES COMMISSION	251	LOW INCOME TELEPHONE ASSIST	165,376	0
SJB OFFICE OF BOXING	189	DIV OF REGISTRATIONS CASH FUND	96,289	738
SJG CHIROPRACTIC BOARD	189	DIV OF REGISTRATIONS CASH FUND	147,525	0
SJH DENTAL BOARD	189	DIV OF REGISTRATIONS CASH FUND	87,226	0
SJI ELECTRICAL BOARD	189	DIV OF REGISTRATIONS CASH FUND	1,316,819	25
SJJ ENGINEERS & LAND SURVEYORS BD	189	DIV OF REGISTRATIONS CASH FUND	67,725	5,250
SJK MENTAL HEALTH BOARDS	189	DIV OF REGISTRATIONS CASH FUND	109,047	0
SJL MEDICAL EXAMINERS BOARD	189	DIV OF REGISTRATIONS CASH FUND	74,987	0
SJO NURSING HOME ADMINISTRATORS BD	189	DIV OF REGISTRATIONS CASH FUND	62,195	0
SJP OPTOMETRIC BOARD	189	DIV OF REGISTRATIONS CASH FUND	84,645	0
SJR PASSENGER TRAMWAY SAFETY BOARD	189	DIV OF REGISTRATIONS CASH FUND	117,388	0
SLA DIVISION OF SECURITIES	213	DIV OF SECURITIES CASH FUND	545,534	0
<b>Total, Department of Regulatory Agencies</b>			<b>4,099,230</b>	<b>6,733</b>
<b>Department of Revenue</b>				
TAA REVENUE - ADMINISTRATION	16V	RACING CASH FUND	297,792	0
TAA REVENUE - ADMINISTRATION	192	COLO DEALER LICENSE BOARD	409,329	1,107
TAA REVENUE - ADMINISTRATION	236	LIQUOR LAW ENFORCEMENT	555,586	1,059
TAA REVENUE - ADMINISTRATION	404	COLO TITLE AND REGIS (CSTARS)	5,628,913	55,539
<b>Total, Department of Revenue</b>			<b>6,891,620</b>	<b>57,705</b>
<b>Department of State</b>				
VAA DEPARTMENT OF STATE	200	SECRETARY OF STATE FEES	4,504,714	0
VAA DEPARTMENT OF STATE	20N	NOTARY ADMINISTRATION CASH FD	629,569	0
<b>Total, Department of State</b>			<b>5,134,283</b>	<b>0</b>
<b>Department of Treasury</b>				
WBA TREASURY - OPERATING	406	AIR ACCOUNT	3,693,708	0
<b>Total, Department of Treasury</b>			<b>3,693,708</b>	<b>0</b>
<b>Grand Total</b>			<b>102,758,172</b>	<b>2,301,493</b>

Previously Appropriated Fund Balance (Note 6)	Fee Revenues (Note 7)	Total Revenue	Total Expense	Non-Fee Fund Balance (Note 8)	Uncommitted Reserves (Note 9)	Target/ Alternative Reserve (Note 10)	Excess Uncommitted Reserve (Note 11)
0	2,609,971	2,633,810	2,591,535	3,820	418,188	427,603	0
0	2,046,061	2,047,618	1,856,908	389	511,519	306,390	205,129
0	207,526	209,300	197,041	564	65,956	32,512	33,444
0	504,405	518,342	402,611	4,583	165,880	66,431	99,449
0	624,489	624,489	679,578	0	145,417	112,130	33,287
0	4,897,946	4,949,062	4,816,188	11,460	1,098,080	794,671	303,409
0	287,003	292,645	291,389	2,476	125,943	48,079	77,864
0	551,429	553,879	404,635	839	188,809	66,765	122,044
<b>0</b>	<b>33,844,400</b>	<b>34,209,314</b>	<b>33,255,789</b>	<b>87,371</b>	<b>5,857,238</b>	<b>5,487,206</b>	<b>1,296,235</b>
0	3,969,326	4,034,988	4,025,379	7,625	460,927	664,188	0
0	1,230,683	1,260,391	1,236,146	1,878	77,795	203,964	0
0	11,360,792	11,564,427	11,133,580	11,895	663,634	1,837,041	0
0	2,139,301	2,139,301	2,195,336	0	165,376	250,000	0
0	222,268	224,485	181,991	944	94,607	30,029	64,578
0	247,070	247,632	266,287	335	147,190	43,937	103,253
0	806,012	808,289	982,438	246	86,980	162,102	0
0	3,937,167	3,941,205	4,171,263	1,349	1,315,445	688,258	627,187
0	653,876	660,090	775,589	588	61,887	127,972	0
0	981,516	1,113,108	934,724	12,892	96,155	154,229	0
0	1,914,794	1,921,960	2,033,683	280	74,707	335,558	0
0	269,530	307,648	217,283	7,706	54,489	35,852	18,637
0	123,366	123,592	135,050	155	84,490	22,283	62,207
0	549,428	549,505	553,369	16	117,372	91,306	26,066
0	2,840,605	2,840,605	3,019,397	0	545,534	498,201	47,333
<b>0</b>	<b>31,245,734</b>	<b>31,737,226</b>	<b>31,861,515</b>	<b>45,909</b>	<b>4,046,588</b>	<b>5,144,920</b>	<b>949,261</b>
0	1,956,444	1,956,444	1,896,350	0	297,792	312,898	0
0	2,032,713	2,032,713	2,572,004	0	408,222	424,381	0
0	2,368,013	2,368,013	2,086,196	0	554,527	344,222	210,305
1,674,092	8,677,046	8,985,785	10,582,840	133,974	3,765,308	1,746,169	2,019,139
<b>1,674,092</b>	<b>15,034,216</b>	<b>15,342,955</b>	<b>17,137,390</b>	<b>133,974</b>	<b>5,025,849</b>	<b>2,827,670</b>	<b>2,229,444</b>
0	14,312,417	14,903,900	13,673,028	178,776	4,325,938	2,256,050	2,069,888
0	343,171	343,171	469,986	0	629,569	77,548	552,021
<b>0</b>	<b>14,655,588</b>	<b>15,247,071</b>	<b>14,143,014</b>	<b>178,776</b>	<b>4,955,507</b>	<b>2,333,598</b>	<b>2,621,909</b>
0	6,557,762	7,074,157	7,297,826	269,631	3,424,077	1,204,141	2,219,936
<b>0</b>	<b>6,557,762</b>	<b>7,074,157</b>	<b>7,297,826</b>	<b>269,631</b>	<b>3,424,077</b>	<b>1,204,141</b>	<b>2,219,936</b>
<b>2,235,318</b>	<b>134,866,473</b>	<b>197,473,951</b>	<b>195,236,799</b>	<b>60,982,101</b>	<b>37,239,260</b>	<b>36,605,176</b>	<b>13,160,971</b>

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# 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 fund;
- 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;
- The Worker's Compensation Cash Fund;
- The Worker's Compensation Cost Containment Fund;
- The State Commission on Judicial Performance Cash Fund;
- The Motorcycle Operator Safety Training Fund;
- The Colorado Disabled Telephone Users 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, 2008.

## NOTE 5. EXEMPT ASSETS

Exempt assets are any long-term assets or non-monetary current assets held by the fund at June 30, 2008. "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 appropriated from the state general fund;
- 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;

## NOTES TO CASH FUNDS UNCOMMITTED RESERVES REPORT

- 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, an 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/ALTERNATIVE RESERVE

Target reserve is defined as 16.5 percent of Fiscal Year 2008 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**

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# Appendix A

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## Descriptions of Cash Funds

These cash funds are included on the Cash Funds Uncommitted Reserves Report (pages 44-47) for the fiscal year ended June 30, 2008, prepared by the Office of the State Controller.

## **Fund Description**

### **AGRICULTURE**

103 - Agricultural Products Inspection Fund

Fixed fees assessed for the inspection and certification of fruits and vegetables. All moneys collected pay for operational costs and stay within this fund.

104 - Vet, Vaccine & Service Fund

Proceeds from the sale of vaccine and related services to be used for purchase of vaccine and such other laboratory incidental expenses, including travel directly incidental to the designated disease control and eradication program, as may be determined by the State Agricultural Commission.

154 - Weed Free Crop Certification Fund

Fees assessed for the inspection and certification of crop product to determine if product is weed free and can be sold as such. Fees consist of \$20 per inspection hour; \$.28 per mile; \$2.50 per acre inspection fee and a \$50 administrative fee.

16R - Inspect and Consumer Service Cash Fund

Fees charged for the implementation and administration of the measurement standards, farm products, commodity handlers, feed, fertilizer, meat, egg, and anhydrous ammonia programs.

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 \$.11 per 100 pounds.

218 - Organic Certification Fund

Fees from the inspection of producers for certification as organic producing. Fees range from \$800 to \$2,500 for license fee and \$32 per hour for inspection fee.

219 - Pesticide Registration Fund

Fees assessed on pesticide products to ensure proper labeling, packaging, distribution, display, formulation and effectiveness of pesticide products and by licensing certain pesticide dealers. Fees include an annual pesticide registration fee of \$65 and a dealer registration fee of \$50.

254 - Ground Water Protection Fund

Fines levied when pollutants are discharged into state water and fees charged for the registration and licensing

## **Fund Description**

of pesticides for use or sale. Fees include an annual pesticide registration fee of \$30 and a pesticide licensing fee of \$.50 per ton of fertilizer products sold.

294 - Pet Animal Care and Facility Fund

Annual licensing fees to provide the means to ensure pet care facilities meet minimum standards for physical facilities, sanitation, ventilation, lighting, heating, cooling, humidity, spatial and enclosure requirements; nutrition, humane care, medical treatment; and methods of operation and record keeping. Annual license fees range between \$100 and \$300 depending on the type of business.

## **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 and are \$60 for the initial license and \$30 for a substitute license.

## **COLORADO HISTORICAL SOCIETY**

401 - Limited Gaming Fund

Revenues primarily consist of distributions of limited stakes gaming revenue from the Division of Gaming within the Department of Revenue. The moneys in this Fund are used for historic preservation and restoration.

## **HIGHER EDUCATION**

222 - Private Occupational Schools Fund

Fees include those for student assessments (student registration fees), institutional applications, course reviews, agent fees, and changes in school ownership, location, or name.

## **HUMAN SERVICES**

12T - Child Care Licensing Cash Fund

Fees from new and continuing child care providers for state licenses. Fees received and credited to the fund are applied against all costs associated with child care inspection licensing, developing a methodology to assess the relationship between licensing costs and fees, and annually reassessing costs and fees and reporting the results to the State Board of Human Services.

## **Fund Description**

18R – Food Distribution Program  
Services Fund

Administrative fees support the administration of food distribution programs to eligible agencies authorized by Federal Law and the U.S. Department of Agriculture.

517 - Buildings and Grounds Rentals

Fees collected from state, local, and private entities for the rental of space in Human Services Buildings.

## **LABOR AND EMPLOYMENT**

136 - Displaced Homemakers Fund

Fee of \$5 assessed by the courts for each divorce filed in the State. The program provides job counseling, training and placement services, educational services, and legal counseling services to enable displaced homemakers to become economically self-sufficient.

137 - Boiler Inspection Fund

Inspection fees to support a boiler inspection program which enforces statutory rules and regulations established to control the design, construction, operation, maintenance and repair of boilers and pressure vessels in the State of Colorado.

141- Public Safety Inspection Fund

Fees charged for inspections made to determine that a school is built to code; fees charged for explosives permits; and annual registration fees charged to carnivals and amusement parks.

## **LAW**

150 - Collection Agency Board Fund

Fees to regulate collection agencies and debt collectors who pay registration fees for licenses. The Board can assess fines for unlawful practices. Fees include: \$100 for a collection manager examination fee; \$300 for an investigation fee; \$425 for a license renewal fee and \$800 for the initial licensing fee.

## **LOCAL AFFAIRS**

11E – Moffat Tunnel Fund

Proceeds from the lease and sales of Moffat Tunnel Improvement District assets. Proceeds are first used to cover administrative cost and the remainder is transferred to the nine constituent counties of the district. Department of Local Affairs sets a target/alternate reserve of \$250,000 as allowed under Section 32-8-124(1) C.R.S.

## **Fund Description**

12V - Building Regulation Fund	Registration fees charged to installers and sellers of manufactured homes as well as various other fees established by the Advisory Board. Funds are used to inspect factory built (modular) housing, commercial structures, and manufactured homes to ensure the health and safety of Colorado residents who purchase these units.
16E - Private Activity Bond Allocation Fund	Fees related to the allocation of the statewide cap on bonding authority for private activity bonds among various issuing authorities in the State pursuant to the Internal Revenue Code of 1986.
16F - Property Tax Exemption Fund	Fee of \$150 per application for property exemption and an annual exempt property filing fee of \$53 per property.
289 - Waste Tire Recycling Fund	Per tire fee of \$.75 assessed on tire retailers when consumers dispose of old tires. After administrative expenses have been paid to the Department of Revenue and the Department of Public Health and Environment, approximately 60 percent of one-third of the fees received is transferred to the Advanced Technology Fund at the Department of Public Health and Environment and 40 percent of one-third of the fees received is transferred to the Innovative Higher Education Research Fund at the Colorado Commission on Higher Education. The remaining two-thirds are retained for use by the Department of Local Affairs for carrying out the requirements of Section 42-32-114, C.R.S.

## **NATURAL RESOURCES**

166 – Satellite Monitoring Fund	Fees collected for the distribution of data generated, collected, studied, and compiled about the water supplies of this state.
167 - Ground Water Management Fund	Fees for well permits and filing fees for the issuance of water well permits.
170 - Oil and Gas Conservation Fund	Fees charged for oil and gas operating permits, and levies charged on oil and gas production.

## **Fund Description**

171 - Geological Survey Cash Fund	Fees charged for geological services provided, based on the actual cost to the Division of Natural Resources, including collections made from the public for publications, reports, and maps.
16H - Parks Stores Revolving Fund	Collects funds for the purpose of purchasing items to be resold in retail "stores" in the parks.
173 – Snowmobile Recreation Fund	Fees for the administration of the snowmobile registration program and enforcement of the statute regarding snowmobile usage. Fund also used for the establishment and maintenance of snowmobile trails, vehicle parking areas, and facilities.
175 - River Outfitters	Fees for licenses and penalties used for the direct and indirect costs of administration of the river outfitters program.
256 - Mined Land Reclamation Fund	Fees for permits, annual reviews, and inspections. Fees are used to monitor mining operations.

## **PERSONNEL AND ADMINISTRATION**

604 - Debt Collection Fund	Collection fees assessed to individuals for collection of past due debts owed to the State. Moneys are used to fund the operations of the Central Collections Services unit.
603 - Telecommunications Fund	Collects fees from the users of the Department of Personnel telephone and data communication services. Moneys are used to fund the operational costs.

## **PUBLIC HEALTH AND ENVIRONMENT**

117 - Solid Waste Management Reserve	Fees collected quarterly from attended solid waste landfills based on wastes disposed, at the rate of approximately \$.08/cubic yard, and collected for reviewing solid waste landfill operating plans, closure plans and post-closure plans. The fee is not to exceed \$125/hour or a total of \$35,000. There is also a \$1,000 annual operating fee for unattended facilities.
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## **Fund Description**

### 119 –Stationary Sources Control Fund

Several fees contribute to this fund. Fees are paid by stationary facilities that emit pollutants into the air. A fee of \$119.96 is charged for filing an Air Pollution Emissions Notice (APEN). APENs are renewed every five years. A fee of \$13.54 is charged per ton of regulated pollutant reported in the most recent APEN, with a limit of 4,000 tons. A fee of \$90.34 is charged per ton of hazardous air pollutant reported in the most recent APEN, paid on an annual basis. A fee of \$59.98 is charged per hour for the processing of applications such as construction permits, operating permits and land use plans. Fees for asbestos permits and certifications also go into this fund.

### 120 - Water Quality Fund

Annual fees assessed to municipalities and industries who require permit applications for the discharge of pollutants into the water of the State. Annual fees range from \$75 to \$30,953, depending on the amount discharged per day.

### 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 seven genetic diseases and an additional 22 metabolic disorders on the initial screen utilizing tandem mass spectrometry technology is \$65.00 per Colorado baby.

### 123 - Radiation Control Fund

Fees for radiation control services related to registration, certification, licensing, and inspection of machine and materials sources of radiation, including certification of individuals who qualify as inspectors and companies that service radiation machines, and inspecting machines that are sources of ionizing radiation; some of the fees include a certification/acceptance review fee of \$50, a machine certification fee of \$50, an \$80 annual registration fee for qualified inspectors and service companies, and state inspections for \$129 an hour. Radioactive materials licensing and inspection services are charged at \$129 an hour, and annual license fees range from \$750 to \$82,000.

## **Fund Description**

124 - Vital Records Fund	Fees received by the State Registrar to maintain the vital statistics system; some of the fees are \$17.75 for an initial certified copy of a certificate and \$10 for a duplicate. In addition, \$50 fees are collected for birth and marriage heirloom certificates and \$20 fees are collected for corrections, adoptions, and acknowledgments of paternity.
126 - Hazardous Waste Fees Fund	Annual fees assessed to generators of hazardous waste, and to facilities that treat, store, or dispose of hazardous waste (TSD facilities). These fees range from \$480 to \$3,050 per year for generators, \$1000 and higher for operating annual fees, and \$4,000 to \$12,000 per year for post-closure fees. Fees of \$135 per hour are charged for the document review and activity fees.
128 - Sludge Management Fund	Annual fees assessed to producers of domestic wastewater treatment plant sludge that are used for beneficial land application. These fees are based upon the dry tons applied. The Water Quality Control Commission administratively approves the rate per dry ton. The current rate is \$1.87 per dry ton.
16K - Drinking Water Fund	Annual fees are assessed upon all public water systems. Fees are based on 9 Categories as defined in Section 25-1.5-209 C.R.S. and range from \$75 to \$21,630.
246 - Assisted Living Residence Fund	Fees charged for licensing for assisted living residences including plan reviews, inspections and complaint investigations. There is an annual base fee of \$150 per residence and then the fees range depending on the number of beds in the facility and the residence designation. If the residence has a high Medicaid utilization, the fee is \$15 per bed, otherwise, it is \$23 per bed. There is also an initial fee of \$5,000 for new residences. The fee for a change of ownership of an existing licensed residence is \$2,500.

## **Fund Description**

409 - Emergency Medical Services Fund	Fee of \$1 assessed at the time of registration of any motor vehicle, for the purpose of providing emergency medical services. Revenue is used for grants to local emergency medical service providers, planning and coordinating emergency medical services, and testing and certifying emergency medical technicians.
12A - Trauma Systems Fund	Fees charged every three years to pay for the direct and indirect costs of evaluating and designating applicant health care facilities as Trauma Centers. Fee rates are commensurate with the level of designation related to the type and amount of resources a facility has available to care for injured patients. Fees range from \$6,800 for Level V to \$26,600 for Level I.
265 – Health Facilities General Licensure Fund	Fees charged for the direct and indirect costs of licensing 15 different types of health care facilities (other than assisted living residences), including applicant fitness review, building plan review, inspections, and complaint and occurrences investigations. Renewal licensure fees range from \$360 to \$8,000. Initial licensure fees range from \$360 to \$20,000. Change of ownership fees range from \$360 to \$4,100. Construction plan review fees range from \$2,500 upward based on the size of the facility.

## **REGULATORY AGENCIES**

244 - Public Deposit Administration Fund	Fees and assessments collected from institutions regulated by the Division of Banking. While included in the fund is revenue from public depositories, this fund is actually the main fund for the Division of Banking and all its revenue is deposited here.
272 - Financial Services Cash Fund	Fees received from domestic and foreign savings and loan associations operating in the State based on their total public deposits held.

## **Fund Description**

184 - Fixed Utilities Fund	Assessments levied on each fixed public utility regulated by the Public Utilities Commission (PUC) to cover the fixed utility regulatory costs of the PUC and to cover the costs of the Office of Consumer Counsel.
251 - Low Income Telephone Assistance	Fees collected from telephone companies based on the uniform monthly charge in customers' bills. Funds are allocated to phone companies for subsidizing phone bills for low-income telephone customers.
189 - Division of Registrations Cash Fund	Fees collected for the issuance and renewal of occupational licenses for 30 professional boards, such as the Accountancy Board, Dental Board, and Plumbers Board. Fees vary from \$5 to \$3,150, with an average of about 10 fee items per board.
213 - Division of Securities Cash Fund	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 \$75 initial fee and a \$75 annual renewal fee for broker dealers.

## **REVENUE**

16V - Racing Cash Fund	Fees for occupational licenses, business licensees and from racetracks for racetrack meet licenses.
192 – Colorado Dealer License Board Fund	Fees for the purpose of supporting the regulatory oversight function of the Motor Vehicle Dealer Board. Any funds remaining at the end of the fiscal year are to be used for educational and enforcement purposes.
236 - Liquor Law Enforcement Fund	Licensing fee of \$50 from manufacturers, distributors, wholesalers, and retailers of liquor. Application fees for licenses and permits are also collected. Fees are used for costs associated with the overall administration, licensing and enforcement of Colorado liquor laws.

## **Fund Description**

404 - Colorado State Titling and  
Registration System (CSTARS)

Fees from vehicle title applications and specific ownership tax on vehicles. The Colorado State Titling and Registration Account was created by statute to aid the authorized agents of the Department of Revenue in processing motor vehicle registration and title documents and to establish, operate, and maintain a telecommunications network that provides central access to the master list.

### **SECRETARY OF STATE**

200 - Secretary of State Fees Fund

Fees for filing articles of incorporation, issuing official certificates, and making official copies of documents. Some specific fees assessed include \$50 for articles of incorporation and \$50 to issue trademarks.

20N - Notary Administration Cash Fund

Fees from all publicly licensed notaries.

### **DEPARTMENT OF TREASURY**

406 - AIR Account Fund

Fees of \$.25 each from emission sticker sales. Fees of \$.50 and \$1.50 are charged on vehicle registrations. These fees are passed through to the Department of Public Health and Environment and the Department of Revenue to cover the costs of administering and enforcing the automobile inspection and readjustment program.

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# Appendix B

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## **Cash Funds Uncommitted Reserves Report for the Fiscal Year Ended June 30, 2008 - All Funds**

The *Cash Funds Uncommitted Reserves Report* (pages 44-47) prepared by the Office of the State Controller does not include funds that have an uncommitted reserves balance of less than \$50,000. The following report includes all of the cash funds with uncommitted reserve balances at June 30, 2008, excluding cash funds with \$0 fee revenue.

**CASH FUNDS UNCOMMITTED RESERVES REPORT  
ALL FUNDS, UNCOMMITTED RESERVES GREATER THAN \$0  
FOR FISCAL YEAR ENDED JUNE 30, 2008**

Department/Agency	Fund		Fund Balance (Note 4)	Exempt Assets (Note 5)	
<b>Department of Agriculture</b>					
BAA	DEPARTMENT OF AGRICULTURE	102	SEED CASH FUND	51,894	250
BAA	DEPARTMENT OF AGRICULTURE	103	AGRICULTURAL PRODUCTS INSPECTN	51,149	0
BAA	DEPARTMENT OF AGRICULTURE	104	VET, VACCINE & SVC FUND	72,061	704
BAA	DEPARTMENT OF AGRICULTURE	107	SEAL OF QUALITY FUND	2,686	0
BAA	DEPARTMENT OF AGRICULTURE	109	ALTERNATIVE LIVESTOCK FARM	22,732	0
BAA	DEPARTMENT OF AGRICULTURE	154	WEED FREE CROP CERTIFICATION	84,466	0
BAA	DEPARTMENT OF AGRICULTURE	16R	INSPECT & CONSUMER SERVIC CASH	1,857,953	115
BAA	DEPARTMENT OF AGRICULTURE	17Q	DANGEROUS DOG FUND	6,583	0
BAA	DEPARTMENT OF AGRICULTURE	214	MANDATORY F&V INSPECTION FUND	293,947	70
BAA	DEPARTMENT OF AGRICULTURE	216	COLO NURSERY FUND	5,301	384
BAA	DEPARTMENT OF AGRICULTURE	217	CHEMIGATION FUND	30,502	17
BAA	DEPARTMENT OF AGRICULTURE	218	ORGANIC CERTIFICATION FUND	117,066	0
BAA	DEPARTMENT OF AGRICULTURE	219	PESTICIDE REGISTRATION FUND	357,869	983
BAA	DEPARTMENT OF AGRICULTURE	254	GROUND WATER PROTECTION	227,644	61
BAA	DEPARTMENT OF AGRICULTURE	261	COLORADO AQUACULTURE FUND	25,846	0
BAA	DEPARTMENT OF AGRICULTURE	294	PET ANIMAL CARE AND FACILITY	150,376	0
<b>Total, Department of Agriculture</b>			<b>3,358,075</b>	<b>2,584</b>	
<b>Department of Education</b>					
DAA	DEPARTMENT OF EDUCATION	293	EDUCATOR LICENSURE CASH FUND	573,758	0
<b>Total, Department of Education</b>			<b>573,758</b>	<b>0</b>	
<b>Governor's Office</b>					
EDA	OFFICE OF ECONOMIC DEVELOPMENT	13P	TRAVEL AND TOURISM ADDITIONAL	1,223,713	0
EDA	OFFICE OF ECONOMIC DEVELOPMENT	248	MINORITY BUSINESS FUND	3,318	0
<b>Total, Governor's Office</b>			<b>1,227,031</b>	<b>0</b>	
<b>Department of Health Care Policy &amp; Finance</b>					
UHA	DEPT OF HLTH CARE POLICY & FIN	11G	CHILDREN'S BASIC HEALTH PLAN	9,231,077	0
<b>Total, Department of Health Care Policy &amp; Finance</b>			<b>9,231,077</b>	<b>0</b>	
<b>Department of Higher Education</b>					
GCA	STATE HISTORICAL SOCIETY	401	LIMITED GAMING FUND	57,365,050	4,489
GCA	STATE HISTORICAL SOCIETY	509	ENTERPRISE SERVICES	132,548	115,555
GMA	AURARIA HIGHER EDUCATION CTR	305	HIGHER ED NONTABOR ENTERPRISE	95,177,126	172,734,540
GPA	PRIVATE OCCUPATIONAL SCHOOL DV	222	PRIVATE OCCUPATIONAL SCHOOLS	91,877	0
GWA	WESTERN STATE COLLEGE	305	HIGHER ED NONTABOR ENTERPRISE	36,756,490	45,140,425
GZA	MESA STATE COLLEGE	305	HIGHER ED NONTABOR ENTERPRISE	91,541,229	110,487,078
<b>Total, Department of Higher Education</b>			<b>281,064,320</b>	<b>328,482,087</b>	
<b>Department of Human Services</b>					
IHA	DEPARTMENT OF HUMAN SERVICES	12T	CHILD CARE LICENSING CASH FUND	147,315	0
IHA	DEPARTMENT OF HUMAN SERVICES	17K	RECORDS AND REPORTS FUND	33,800	0
IHA	DEPARTMENT OF HUMAN SERVICES	18R	FOOD DISTRIBUTION PROG SERVICE	156,096	0
IHA	DEPARTMENT OF HUMAN SERVICES	194	DOMESTIC ABUSE PROGRAM	152,266	0
IHA	DEPARTMENT OF HUMAN SERVICES	504	BUSINESS ENTERPRISE PROGRAM	712,633	590,449
IHA	DEPARTMENT OF HUMAN SERVICES	517	BUILDINGS AND GROUNDS RENTALS	1,919,034	982,523
IHA	DEPARTMENT OF HUMAN SERVICES	518	CONFERENCE & TRAINING	20,035	0
IHM	ALCOHOL AND DRUG ABUSE DIV	125	ALC & DRUG AB COUNSELOR TRNG	13,203	0
IHM	ALCOHOL AND DRUG ABUSE DIV	15M	CONTROLLED SUBSTANCE PROGRAM	3,632	0
IIB	COLO. MENT HEALTH INST PUEBLO	516	WORK THERAPY	21,641	0
IJC	RIDGE REGIONAL CENTER	700	OTHER EXPENDABLE TRUSTS	130,247	0
<b>Total, Department of Human Services</b>			<b>3,309,902</b>	<b>1,572,972</b>	
<b>Judicial Branch</b>					
JAA	JUDICIAL	118	ALCOHOL/DRUG DRIVING SAFETY	746,860	0
JAA	JUDICIAL	286	MEDIATION CASH FUND	31,059	0
JBA	SUPREME COURT LIBRARY	700	OTHER EXPENDABLE TRUSTS	129,974	27,236
<b>Total, Judicial Branch</b>			<b>907,893</b>	<b>27,236</b>	
<b>Department of Labor &amp; Employment</b>					
KAA	DEPT OF LABOR AND EMPLOYMENT	136	DISPLACED HOMEMAKERS	112,186	0
KAA	DEPT OF LABOR AND EMPLOYMENT	137	BOILER INSPECTION	881,122	0
KAA	DEPT OF LABOR AND EMPLOYMENT	139	UTILITIZATION REVIEW	27,276	0
KAA	DEPT OF LABOR AND EMPLOYMENT	140	WORKMENS COMP SELF-INSURANCE	42,313	0

Previously Appropriated Fund Balance (Note 6)	Fee Revenues (Note 7)	Total Revenue	Total Expense	Non-Fee Fund Balance (Note 8)	Uncommitted Reserves (Note 9)	Target/ Alternative Reserve (Note 10)	Excess Uncommitted Reserve (Note 11)
0	73,515	84,744	57,400	6,843	44,801	9,471	35,330
0	152,965	152,965	144,219	0	51,149	23,796	27,353
0	298,927	298,927	305,754	0	71,357	50,449	20,908
0	289	289	500	0	2,686	83	2,603
0	13,515	18,602	14,555	6,216	16,516	2,402	14,114
0	137,032	137,032	121,112	0	84,466	19,983	64,483
0	2,534,508	2,716,108	2,553,261	124,216	1,733,622	1,276,631	456,991
0	2,150	2,333	0	516	6,067	0	6,067
0	1,860,842	1,877,735	1,952,909	2,644	291,233	322,230	0
0	161,345	165,985	177,643	137	4,780	29,311	0
0	173,150	182,360	191,565	1,540	28,945	31,608	0
0	223,622	233,170	245,220	4,794	112,272	40,461	71,811
0	1,479,907	1,536,773	1,695,283	13,206	343,680	279,722	63,958
0	651,439	679,555	728,173	9,416	218,167	120,149	98,018
0	27,004	27,004	21,726	0	25,846	3,585	22,261
0	470,425	492,878	496,697	6,850	143,526	81,955	61,571
<b>0</b>	<b>8,260,635</b>	<b>8,606,460</b>	<b>8,706,017</b>	<b>176,378</b>	<b>3,179,113</b>	<b>2,291,836</b>	<b>945,468</b>
0	2,037,428	2,037,428	1,819,124	0	573,758	300,155	273,603
<b>0</b>	<b>2,037,428</b>	<b>2,037,428</b>	<b>1,819,124</b>	<b>0</b>	<b>573,758</b>	<b>300,155</b>	<b>273,603</b>
1,223,713	400,586	811,804	570,194	0	0	94,082	0
0	4,816	4,816	1,634	0	3,318	270	3,048
<b>1,223,713</b>	<b>405,402</b>	<b>816,620</b>	<b>571,828</b>	<b>0</b>	<b>3,318</b>	<b>94,352</b>	<b>3,048</b>
0	283,367	122,362,177	120,907,223	9,209,700	21,377	19,949,692	0
<b>0</b>	<b>283,367</b>	<b>122,362,177</b>	<b>120,907,223</b>	<b>9,209,700</b>	<b>21,377</b>	<b>19,949,692</b>	<b>0</b>
0	859,390	32,827,170	32,074,505	55,858,906	1,501,655	5,292,293	0
0	806,692	1,100,318	1,079,375	4,535	12,458	178,097	0
0	5,253,452	56,566,259	50,331,608	-70,354,460	-7,202,954	8,304,715	0
0	633,744	633,744	633,429	0	91,877	104,516	0
0	9,731,014	35,056,920	32,718,391	-6,056,743	-2,327,192	5,398,535	0
0	26,799,568	105,479,083	86,447,646	-14,132,188	-4,813,661	14,263,862	0
<b>0</b>	<b>44,083,860</b>	<b>231,663,494</b>	<b>203,284,954</b>	<b>-34,679,950</b>	<b>-12,737,817</b>	<b>33,542,018</b>	<b>0</b>
0	635,759	642,700	609,679	1,591	145,724	100,597	45,127
0	285,085	285,957	702,365	103	33,697	115,890	0
0	242,898	377,064	358,388	55,542	100,554	59,134	41,420
0	240	200,952	214,484	152,084	182	35,390	0
0	488,159	1,575,109	1,633,081	84,317	37,867	269,458	0
0	105,789	1,124,596	856,477	848,415	88,096	141,319	0
0	16,429	19,003	14,508	2,714	17,321	2,394	14,927
0	4,200	4,200	5,579	0	13,203	921	12,282
0	3,775	3,961	3,960	171	3,461	653	2,808
0	305,797	321,004	398,187	1,025	20,616	65,701	0
0	28	16,590	15,542	130,027	220	2,564	0
<b>0</b>	<b>2,088,159</b>	<b>4,571,136</b>	<b>4,812,250</b>	<b>1,275,989</b>	<b>460,941</b>	<b>794,021</b>	<b>116,564</b>
0	19,400	5,315,887	5,126,171	744,134	2,726	845,818	0
0	3,306	3,306	0	0	31,059	0	31,059
0	159,970	512,396	440,132	70,663	32,075	72,622	0
<b>0</b>	<b>182,676</b>	<b>5,831,589</b>	<b>5,566,303</b>	<b>814,797</b>	<b>65,860</b>	<b>918,440</b>	<b>31,059</b>
0	104,941	104,941	120,887	0	112,186	145,000	0
0	1,230,829	1,263,638	1,297,222	22,877	858,245	918,946	0
0	25,164	25,164	19,311	0	27,276	3,186	24,090
0	190,000	190,000	187,580	0	42,313	30,951	11,362

**CASH FUNDS UNCOMMITTED RESERVES REPORT  
ALL FUNDS, UNCOMMITTED RESERVES GREATER THAN \$0  
FOR FISCAL YEAR ENDED JUNE 30, 2008**

Department/Agency		Fund		Fund Balance (Note 4)	Exempt Assets (Note 5)
KAA	DEPT OF LABOR AND EMPLOYMENT	141	PUBLIC SAFETY INSPECTION	735,012	0
KAA	DEPT OF LABOR AND EMPLOYMENT	144	LP GAS INSPECTION FUND	29,703	0
KAA	DEPT OF LABOR AND EMPLOYMENT	259	PHYSICIANS ACCREDITATION PROG	47,374	0
KAA	DEPT OF LABOR AND EMPLOYMENT	702	UNEMPLOYMENT REVENUE FUND	6,634,600	0
<b>Total, Department of Labor &amp; Employment</b>				<b>8,509,586</b>	<b>0</b>
<b>Department of Law</b>					
LAA	DEPARTMENT OF LAW	150	COLLECTION AGENCY BOARD	141,637	0
LAA	DEPARTMENT OF LAW	151	UNIFORM CONSUMER CREDIT CODE	4,791	2,659
LAA	DEPARTMENT OF LAW	19Q	IDENTITY THEFT FINANCIAL FRAUD	0	0
LAA	DEPARTMENT OF LAW	296	P.O.S.T. BOARD CASH FUND	271	2,205
<b>Total, Department of Law</b>				<b>146,699</b>	<b>4,864</b>
<b>Legislative Branch</b>					
MAA	GENERAL ASSEMBLY	700	OTHER EXPENDABLE TRUSTS	10,205	0
<b>Total, Legislative Branch</b>				<b>10,205</b>	<b>0</b>
<b>Department of Local Affairs</b>					
NAA	DEPARTMENT OF LOCAL AFFAIRS	11E	MOFFAT TUNNEL CASH FUND	86,757	0
NAA	DEPARTMENT OF LOCAL AFFAIRS	12V	BUILDING REGULATION FUND	1,478,502	0
NAA	DEPARTMENT OF LOCAL AFFAIRS	16E	PRIVATE ACTIV BOND ALLOCATION	104,394	0
NAA	DEPARTMENT OF LOCAL AFFAIRS	16F	PROPERTY TAX EXEMPTION FUND	155,948	0
NAA	DEPARTMENT OF LOCAL AFFAIRS	17A	PROCESS & END USERS WASTE TIRE	134,420	0
NAA	DEPARTMENT OF LOCAL AFFAIRS	289	WASTE TIRE RECYCLING FUND	1,422,681	0
<b>Total, Department of Local Affairs</b>				<b>3,382,702</b>	<b>0</b>
<b>Department of Natural Resources</b>					
PDA	WATER CONSERVATION BOARD	488	PUBLICATIONS FUND	6,476	0
PEA	DIVISION OF WATER RESOURCES	163	WATER DATA BANK	42,169	0
PEA	DIVISION OF WATER RESOURCES	164	PUBLICATION REVOLVING	5,941	0
PEA	DIVISION OF WATER RESOURCES	165	GROUND WATER PUBLICATION	46,029	0
PEA	DIVISION OF WATER RESOURCES	166	SATELLITE MONITORING	194,008	0
PEA	DIVISION OF WATER RESOURCES	167	GROUND WATER MANAGEMENT	246,699	0
PEA	DIVISION OF WATER RESOURCES	16S	WELL INSPECTION CASH FUND	35,576	0
PEA	DIVISION OF WATER RESOURCES	209	GRAVEL PIT LAKES	49,147	0
PHA	OIL AND GAS CONSERVATION COMM	170	OIL & GAS CONSERVATION FUND	4,051,158	3,300
PIA	COLORADO GEOLOGICAL SURVEY	171	GEOLOGICAL SURVEY CASH FUND	764,846	7,273
PJA	PARKS AND OUTDOOR RECREATION	16H	PARKS STORES REVOLVING FUND	200,000	0
PJA	PARKS AND OUTDOOR RECREATION	172	PARKS CASH FUND	0	57,494
PJA	PARKS AND OUTDOOR RECREATION	173	SNOWMOBILE RECREATION FUND	143,800	0
PJA	PARKS AND OUTDOOR RECREATION	175	RIVER OUTFITTERS	56,007	0
PJA	PARKS AND OUTDOOR RECREATION	210	OFF HIGHWAY VEHICLES	5,918,176	1,616,693
PKA	DIV RECLAMATION,MINING,SAFETY	168	OFFICE OF MINES OPERATIONS	35,465	1,083
PKA	DIV RECLAMATION,MINING,SAFETY	211	EMERGENCY RESPONSE CASH FUND	66,287	2,472
PKA	DIV RECLAMATION,MINING,SAFETY	256	MINED LAND RECLAMATION FUND	321,466	4,370
<b>Total, Department of Natural Resources</b>				<b>12,183,250</b>	<b>1,692,685</b>
<b>Department of Personnel &amp; Administration</b>					
ACA	DIV OF FINANCE AND PROCUREMENT	281	SUPPLIER DATABASE CASH FUND	39,198	0
ACA	DIV OF FINANCE AND PROCUREMENT	604	DEBT COLLECTION FUND	304,946	33,060
AEA	DIVISION OF CENTRAL SERVICES	601	CENTRAL SERVICES	505,897	700,905
AEA	DIVISION OF CENTRAL SERVICES	607	FLEET MANAGEMENT	8,259,018	49,771,356
AEA	DIVISION OF CENTRAL SERVICES	610	CAPITOL COMPLEX FUND	2,423,424	14,241,637
AIA	DIV OF ADMINISTRATIVE HEARINGS	611	ADMINISTRATIVE HEARINGS FUND	711,734	36,908
AMA	DOIT - BUSINESS SERVICES	602	GEN GOVERNMENT COMPUTER CENTER	2,321,843	867,104
AMA	DOIT - BUSINESS SERVICES	603	TELECOMMUNICATIONS	2,127,892	1,200,107
AMA	DOIT - BUSINESS SERVICES	605	COMMUNICATION SERVICES	716,684	656,854
<b>Total, Department of Personnel &amp; Administration</b>				<b>17,410,636</b>	<b>67,507,931</b>
<b>Department of Public Health &amp; Environment</b>					
FAA	DEPT OF PUB HLTH & ENVIRONMENT	117	SOLID WASTE MGMNT RESERVE	367,572	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	119	STATIONARY SOURCES	1,380,165	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	11S	LEAD HAZARD REDUCTION	9,475	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	120	WATER QUALITY	1,183,549	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	121	NEWBORN GENETICS	142,501	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	123	RADIATION CONTROL	126,899	0

Previously Appropriated Fund Balance (Note 6)	Fee Revenues (Note 7)	Total Revenue	Total Expense	Non-Fee Fund Balance (Note 8)	Uncommitted Reserves (Note 9)	Target/ Alternative Reserve (Note 10)	Excess Uncommitted Reserve (Note 11)
0	1,509,894	1,510,444	915,756	268	734,744	151,100	583,644
0	164,866	166,718	163,416	330	29,373	26,964	2,409
0	127,155	127,155	127,083	0	47,374	20,969	26,405
0	1,197	3,063,108	2,039,120	6,632,007	2,593	336,455	0
<b>0</b>	<b>3,354,046</b>	<b>6,451,168</b>	<b>4,870,375</b>	<b>6,655,482</b>	<b>1,854,104</b>	<b>1,633,571</b>	<b>647,910</b>
0	374,695	385,873	397,541	4,103	137,534	65,594	71,940
0	783,110	905,997	1,212,599	289	1,843	200,079	0
0	169,600	169,600	169,600	0	0	27,984	0
0	1,232,232	1,232,232	1,251,730	0	-1,934	206,535	0
<b>0</b>	<b>2,559,637</b>	<b>2,693,702</b>	<b>3,031,470</b>	<b>4,392</b>	<b>137,443</b>	<b>500,192</b>	<b>71,940</b>
0	8,281	8,281	11,327	0	10,205	1,869	8,336
<b>0</b>	<b>8,281</b>	<b>8,281</b>	<b>11,327</b>	<b>0</b>	<b>10,205</b>	<b>1,869</b>	<b>8,336</b>
0	23,542	26,770	14	10,461	76,296	250,000	0
0	1,333,356	1,394,034	1,313,080	64,355	1,414,147	216,658	1,197,489
0	131,521	131,521	81,515	0	104,394	13,450	90,944
0	690,802	690,802	690,798	0	155,948	113,982	41,966
100,344	803,972	803,972	795,122	0	34,076	131,195	0
561,226	3,074,361	3,121,959	2,458,041	13,134	848,321	405,577	442,744
<b>661,570</b>	<b>6,057,554</b>	<b>6,169,058</b>	<b>5,338,570</b>	<b>87,950</b>	<b>2,633,182</b>	<b>1,130,862</b>	<b>1,773,143</b>
0	1,458	1,649	0	750	5,726	0	5,726
0	102,751	104,424	102,611	676	41,493	16,931	24,562
0	3,956	4,120	4,092	236	5,705	675	5,030
0	20,512	20,512	20,320	0	46,029	3,353	42,676
0	138,980	458,791	444,279	135,238	58,770	73,306	0
0	335,872	361,376	499,234	17,411	229,288	82,374	146,914
0	268,869	286,023	295,533	2,134	33,442	48,763	0
0	43,582	43,582	34,126	0	49,147	5,631	43,516
0	6,202,113	9,008,729	9,676,215	1,261,086	2,786,772	4,000,000	0
0	529,250	3,991,782	3,874,480	657,130	100,443	639,289	0
0	261,418	261,418	214,484	0	200,000	200,000	0
0	19,279,789	23,479,644	23,814,189	-10,284	-47,210	3,929,341	0
0	1,097,766	1,115,666	1,048,015	2,307	141,493	172,922	0
0	69,000	69,000	77,003	0	56,007	12,705	43,302
5,364,780	3,267,786	3,390,822	1,578,303	-38,582	-1,024,715	260,420	0
0	15,635	693,234	683,797	33,607	775	112,827	0
0	9	4,013,441	4,013,433	63,815	0	662,216	0
0	1,114,522	2,935,036	2,840,183	196,685	120,411	468,630	0
<b>5,364,780</b>	<b>32,753,268</b>	<b>50,239,249</b>	<b>49,220,297</b>	<b>2,322,209</b>	<b>2,803,576</b>	<b>10,689,383</b>	<b>311,726</b>
0	284,590	284,590	274,576	0	39,198	45,305	0
0	1,575,412	2,454,320	2,342,585	97,364	174,522	386,527	0
0	1,777,099	19,946,255	19,788,861	-177,634	-17,374	3,265,162	0
0	6,623,711	34,927,289	36,068,685	-33,639,819	-7,872,519	5,951,333	0
0	20,104	11,516,199	10,575,948	-11,797,582	-20,631	1,745,031	0
0	10,679	4,144,358	4,039,072	673,087	1,739	666,447	0
0	14,920	12,700,532	12,095,034	1,453,030	1,709	1,995,681	0
0	1,405,824	18,809,283	18,655,703	858,441	69,344	3,078,191	0
0	913,250	5,338,822	5,114,033	49,596	10,234	843,815	0
<b>0</b>	<b>12,625,589</b>	<b>110,121,648</b>	<b>108,954,497</b>	<b>-42,483,517</b>	<b>-7,613,778</b>	<b>17,977,492</b>	<b>0</b>
0	1,924,247	1,924,247	1,734,677	0	367,572	286,222	81,350
0	8,362,028	8,375,174	8,389,787	2,166	1,377,999	1,384,315	0
0	52,184	52,469	49,152	51	9,424	8,110	1,314
0	4,620,845	4,872,260	4,740,707	61,073	1,122,476	782,217	340,259
0	5,025,769	5,025,807	4,987,989	1	142,500	823,018	0
0	2,182,681	2,182,681	2,162,744	0	126,899	356,853	0

**CASH FUNDS UNCOMMITTED RESERVES REPORT  
ALL FUNDS, UNCOMMITTED RESERVES GREATER THAN \$0  
FOR FISCAL YEAR ENDED JUNE 30, 2008**

Department/Agency		Fund		Fund Balance (Note 4)	Exempt Assets (Note 5)
FAA	DEPT OF PUB HLTH & ENVIRONMENT	124	VITAL RECORDS	422,008	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	126	HAZ WASTE FEES	511,908	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	128	SLUDGE MGMT	66,520	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	14V	MEDICAL MARIJUANA CASH FUND	207,252	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	16K	DRINKING WATER CASH FUND	170,463	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	19R	COMMERCIAL SWINE FEEDING OPERS	31,237	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	246	ASSISTED LIVING RESIDENCE FUND	145,417	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	266	FOOD PROTECTION CASH FUND	50,130	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	275	OZONE PROTECTION FUND	47,729	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	276	ARTIFICIAL TANNING DEVICE FUND	44	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	277	POLLUTION PREVENTION FUND	10,005	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	279	HAZARDOUS WASTE COMMISSION FND	37,554	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	409	EMERGENCY MEDICAL SERVICES	1,109,540	0
FFA	HEALTH - CONSUMER PROTECTION	16L	WHOLS FOOD MANF & STRGE PROTEC	26,236	0
FFA	HEALTH - CONSUMER PROTECTION	276	ARTIFICIAL TANNING DEVICE FUND	26,634	0
FMA	HEALTH-HEALTH FACILITIES	12A	TRAUMA SYSTEM CASH FUND	128,419	0
FMA	HEALTH-HEALTH FACILITIES	13L	FIXED & ROTARY-WING AMBULANCES	18,668	0
FMA	HEALTH-HEALTH FACILITIES	17B	CORONER TRAINING FUND	8,817	0
FMA	HEALTH-HEALTH FACILITIES	224	MEDICATION ADMINISTRATION FUND	38,936	0
FMA	HEALTH-HEALTH FACILITIES	265	HLTH FAC GEN'L LICENSURE	189,648	0
<b>Total, Department of Public Health</b>				<b>6,457,326</b>	<b>0</b>
<b>Department of Public Safety</b>					
RAA	DEPARTMENT OF PUBLIC SAFETY	12B	FIRE SVC EDUCATION & TRNG	6,911	0
RAA	DEPARTMENT OF PUBLIC SAFETY	12C	FIRE SUPPRESSION CASH	39,113	0
RAA	DEPARTMENT OF PUBLIC SAFETY	12E	FIREWORKS LICENSING CASH	6,452	0
RAA	DEPARTMENT OF PUBLIC SAFETY	12F	HAZMAT RESPONDER VOL CERT	24,528	0
RAA	DEPARTMENT OF PUBLIC SAFETY	16C	SEX OFFENDER REGISTRY FUND	10,772	0
RAA	DEPARTMENT OF PUBLIC SAFETY	18E	SEX OFFENDR TREATMENT PROVIDER	1,056	0
RAA	DEPARTMENT OF PUBLIC SAFETY	18F	DOM VIOLNCE TREATMENT PROVIDER	2,119	0
RAA	DEPARTMENT OF PUBLIC SAFETY	203	FIREFIGHTER/FIRST RESPONDER	13,694	0
RAA	DEPARTMENT OF PUBLIC SAFETY	407	PUBLIC SAFETY SPECIAL REVENUE	10,000	2,082
<b>Total, Department of Public Safety</b>				<b>114,645</b>	<b>2,082</b>
<b>Department of Regulatory Agencies</b>					
SCA	DIVISION OF BANKING	19Q	IDENTITY THEFT FINANCIAL FRAUD	3,000	0
SCA	DIVISION OF BANKING	244	PUBLIC DEPOSIT ADMINISTRATION	468,552	0
SEA	DIVISION OF FINANCIAL SERVICES	272	FINANCIAL SERVICES CASH FUND	79,673	0
SFA	DIVISION OF INSURANCE	18W	VIATICAL SETTLEMENTS CASH	27,326	0
SFA	DIVISION OF INSURANCE	282	DIVISION OF INSURANCE CASH	-499,655	29,584
SGA	PUBLIC UTILITIES COMMISSION	184	FIXED UTILITIES	676,249	720
SGA	PUBLIC UTILITIES COMMISSION	185	MOTOR CARRIER	484,770	0
SGA	PUBLIC UTILITIES COMMISSION	186	NUCLEAR MATERIALS TRANSPORT	40,000	0
SGA	PUBLIC UTILITIES COMMISSION	188	HAZARDOUS MATERIALS	18,391	0
SGA	PUBLIC UTILITIES COMMISSION	227	COLO HIGH COST ADMINISTRATION	7,244	0
SGA	PUBLIC UTILITIES COMMISSION	251	LOW INCOME TELEPHONE ASSIST	165,376	0
SIA	DIVISION OF REAL ESTATE	212	REAL ESTATE CASH FUND	-823,764	298
SJB	OFFICE OF BOXING	189	DIV OF REGISTRATIONS CASH FUND	96,289	738
SJC	ACUPUNCTURIST BOARD	189	DIV OF REGISTRATIONS CASH FUND	29,652	0
SJD	ACCOUNTANCY BOARD	189	DIV OF REGISTRATIONS CASH FUND	-169,721	0
SJF	BARBERS & COSMETOLOGISTS BOARD	189	DIV OF REGISTRATIONS CASH FUND	-174,244	450
SJG	CHIROPRACTIC BOARD	189	DIV OF REGISTRATIONS CASH FUND	147,525	0
SJH	DENTAL BOARD	189	DIV OF REGISTRATIONS CASH FUND	87,226	0
SJI	ELECTRICAL BOARD	189	DIV OF REGISTRATIONS CASH FUND	1,316,819	25
SJJ	ENGINEERS & LAND SURVEYORS BD	189	DIV OF REGISTRATIONS CASH FUND	67,725	5,250
SJK	MENTAL HEALTH BOARDS	189	DIV OF REGISTRATIONS CASH FUND	109,047	0
SJL	MEDICAL EXAMINERS BOARD	189	DIV OF REGISTRATIONS CASH FUND	74,987	0
SJM	RESPIRATORY THERAPY REGISTRATN	189	DIV OF REGISTRATIONS CASH FUND	33,215	0
SJN	NURSING BOARD	189	DIV OF REGISTRATIONS CASH FUND	-219,249	0
SJO	NURSING HOME ADMINISTRATORS BD	189	DIV OF REGISTRATIONS CASH FUND	62,195	0
SJP	OPTOMETRIC BOARD	189	DIV OF REGISTRATIONS CASH FUND	84,645	0
SJQ	OUTFITTERS BOARD	189	DIV OF REGISTRATIONS CASH FUND	11,548	0
SJR	PASSENGER TRAMWAY SAFETY BOARD	189	DIV OF REGISTRATIONS CASH FUND	117,388	0
SJS	PHARMACY BOARD	189	DIV OF REGISTRATIONS CASH FUND	-118,432	0
SJS	PHARMACY BOARD	18S	PRESCRIPTION DRUG MONITORING	56,680	0
SJT	PHYSICAL THERAPY BOARD	189	DIV OF REGISTRATIONS CASH FUND	8,792	0

Previously Appropriated Fund Balance (Note 6)	Fee Revenues (Note 7)	Total Revenue	Total Expense	Non-Fee Fund Balance (Note 8)	Uncommitted Reserves (Note 9)	Target/ Alternative Reserve (Note 10)	Excess Uncommitted Reserve (Note 11)
0	2,609,971	2,633,810	2,591,535	3,820	418,188	427,603	0
0	2,046,061	2,047,618	1,856,908	389	511,519	306,390	205,129
0	207,526	209,300	197,041	564	65,956	32,512	33,444
0	60	253,407	137,690	207,203	49	22,719	0
0	504,405	518,342	402,611	4,583	165,880	66,431	99,449
0	55,855	58,478	63,054	1,401	29,836	10,404	19,432
0	624,489	624,489	679,578	0	145,417	112,130	33,287
0	517,397	526,068	521,734	826	49,304	86,086	0
0	225,718	227,713	196,209	418	47,311	32,374	14,937
0	200	200	156	0	44	26	18
0	105,759	105,759	137,965	0	10,005	22,764	0
0	75,255	75,255	75,794	0	37,554	12,506	25,048
0	4,897,946	4,949,062	4,816,188	11,460	1,098,080	794,671	303,409
0	168,963	168,963	165,309	0	26,236	27,276	0
0	50,709	50,709	48,849	0	26,634	8,060	18,574
0	287,003	292,645	291,389	2,476	125,943	48,079	77,864
0	12,800	13,568	20,192	1,057	17,611	3,332	14,279
0	3,750	3,750	3,648	0	8,817	602	8,215
0	174,685	174,685	207,485	0	38,936	34,235	4,701
0	551,429	553,879	404,635	839	188,809	66,765	122,044
<b>0</b>	<b>35,287,735</b>	<b>35,920,338</b>	<b>34,883,026</b>	<b>298,327</b>	<b>6,158,999</b>	<b>5,755,700</b>	<b>1,402,753</b>
0	27,875	27,813	24,268	-15	6,926	4,004	2,922
0	74,320	75,723	86,112	725	38,388	14,208	24,180
0	34,193	34,193	38,597	0	6,452	6,369	83
0	100,974	100,904	85,043	-17	24,545	14,032	10,513
0	1,480	1,832	0	2,070	8,702	0	8,702
0	8,300	8,287	8,500	-2	1,058	1,403	0
0	2,800	2,796	1,953	-3	2,122	322	1,800
0	115,113	115,040	120,294	-9	13,703	19,849	0
0	11,174	86,443,190	86,443,189	7,917	1	14,263,126	0
<b>0</b>	<b>376,229</b>	<b>86,809,778</b>	<b>86,807,956</b>	<b>10,666</b>	<b>101,897</b>	<b>14,323,313</b>	<b>48,200</b>
0	22,500	22,500	22,500	0	3,000	3,713	0
0	3,969,326	4,034,988	4,025,379	7,625	460,927	664,188	0
0	1,230,683	1,260,391	1,236,146	1,878	77,795	203,964	0
0	15,580	15,580	4,488	0	27,326	741	26,585
0	5,512,822	9,052,267	9,493,365	-206,933	-322,306	1,566,405	0
0	11,360,792	11,564,427	11,133,580	11,895	663,634	1,837,041	0
0	256,765	2,538,016	2,047,879	435,727	49,043	337,900	0
0	92,925	92,925	92,925	0	40,000	15,333	24,667
0	258,255	318,925	333,513	3,499	14,892	55,030	0
0	167,046	167,667	119,766	27	7,217	19,761	0
0	2,139,301	2,139,301	2,195,336	0	165,376	250,000	0
0	2,416,560	2,662,034	4,078,544	-75,989	-748,073	672,960	0
0	222,268	224,485	181,991	944	94,607	30,029	64,578
0	35,672	35,851	39,423	148	29,504	6,505	22,999
0	265,267	268,718	446,102	-2,180	-167,541	73,607	0
0	965,758	975,897	888,137	-1,815	-172,879	146,543	0
0	247,070	247,632	266,287	335	147,190	43,937	103,253
0	806,012	808,289	982,438	246	86,980	162,102	0
0	3,937,167	3,941,205	4,171,263	1,349	1,315,445	688,258	627,187
0	653,876	660,090	775,589	588	61,887	127,972	0
0	981,516	1,113,108	934,724	12,892	96,155	154,229	0
0	1,914,794	1,921,960	2,033,683	280	74,707	335,558	0
0	48,598	54,034	56,746	3,342	29,873	9,363	20,510
0	3,236,420	3,827,574	3,927,113	-33,862	-185,387	647,974	0
0	269,530	307,648	217,283	7,706	54,489	35,852	18,637
0	123,366	123,592	135,050	155	84,490	22,283	62,207
0	137,339	184,508	152,997	2,952	8,596	25,245	0
0	549,428	549,505	553,369	16	117,372	91,306	26,066
0	1,159,871	1,168,177	1,148,111	-842	-117,590	189,438	0
0	90,056	311,498	254,818	40,293	16,387	42,045	0
0	117,780	153,853	188,510	2,061	6,731	31,104	0

**CASH FUNDS UNCOMMITTED RESERVES REPORT  
 ALL FUNDS, UNCOMMITTED RESERVES GREATER THAN \$0  
 FOR FISCAL YEAR ENDED JUNE 30, 2008**

Department/Agency		Fund	Fund Balance (Note 4)	Exempt Assets (Note 5)	
SJU	PLUMBERS BOARD	189	DIV OF REGISTRATIONS CASH FUND	-144,113	25
SJV	PODIATRY BOARD	189	DIV OF REGISTRATIONS CASH FUND	41,564	0
SJW	LAY MIDWIFE REGISTRATION	189	DIV OF REGISTRATIONS CASH FUND	9,638	0
SJX	ADDICTION COUNSELORS	189	DIV OF REGISTRATIONS CASH FUND	12,220	0
SJY	AUDIOLOGIST & AND REG. HEARING	189	DIV OF REGISTRATIONS CASH FUND	13,312	0
SJZ	VETERINARY MEDICINE BOARD	189	DIV OF REGISTRATIONS CASH FUND	27,795	0
SKA	LANDSCAPE ARCHITECTS BOARD	189	DIV OF REGISTRATIONS CASH FUND	-19,372	0
SLA	DIVISION OF SECURITIES	213	DIV OF SECURITIES CASH FUND	545,534	0
<b>Total, Department of Regulatory Agencies</b>				<b>2,755,827</b>	<b>37,090</b>
<b>Department of Revenue</b>					
TAA	REVENUE - ADMINISTRATION	16V	RACING CASH FUND	297,792	0
TAA	REVENUE - ADMINISTRATION	192	COLO DEALER LICENSE BOARD	409,329	1,107
TAA	REVENUE - ADMINISTRATION	236	LIQUOR LAW ENFORCEMENT	555,586	1,059
TAA	REVENUE - ADMINISTRATION	237	TAX LIEN CERTIFICATION FUND	10,247	0
TAA	REVENUE - ADMINISTRATION	404	COLO TITLE AND REGIS (CSTARS)	5,628,913	55,539
TAA	REVENUE - ADMINISTRATION	435	LICENSE PLATE CASH FUND	0	0
TGA	REVENUE - GAMING DIVISION	401	LIMITED GAMING FUND	1,683,522	34,932
<b>Total, Department of Revenue</b>				<b>8,585,389</b>	<b>92,637</b>
<b>Department of State</b>					
VAA	DEPARTMENT OF STATE	19Q	IDENTITY THEFT FINANCIAL FRAUD	0	0
VAA	DEPARTMENT OF STATE	200	SECRETARY OF STATE FEES	4,504,714	0
VAA	DEPARTMENT OF STATE	20N	NOTARY ADMINISTRATION CASH FD	629,569	0
<b>Total, Department of State</b>				<b>5,134,283</b>	<b>0</b>
<b>Department of Treasury</b>					
WBA	TREASURY - OPERATING	406	AIR ACCOUNT	3,693,708	0
<b>Total, Department of Treasury</b>				<b>3,693,708</b>	<b>0</b>
				<b>368,056,312</b>	<b>399,422,168</b>

Previously Appropriated Fund Balance (Note 6)	Fee Revenues (Note 7)	Total Revenue	Total Expense	Non-Fee Fund Balance (Note 8)	Uncommitted Reserves (Note 9)	Target/ Alternative Reserve (Note 10)	Excess Uncommitted Reserve (Note 11)
0	1,175,178	1,176,721	1,665,484	-189	-143,949	274,805	0
0	38,618	38,661	51,593	46	41,518	8,513	33,005
0	35,424	58,435	50,121	3,795	5,843	8,270	0
0	295,860	296,648	241,473	32	12,188	39,843	0
0	25,660	25,757	45,760	50	13,262	7,550	5,712
0	142,471	143,299	270,384	161	27,634	44,613	0
0	145,070	145,070	164,443	0	-19,372	27,133	0
0	2,840,605	2,840,605	3,019,397	0	545,534	498,201	47,333
<b>0</b>	<b>47,903,229</b>	<b>55,471,841</b>	<b>57,645,710</b>	<b>216,232</b>	<b>2,502,505</b>	<b>9,399,314</b>	<b>1,082,739</b>
0	1,956,444	1,956,444	1,896,350	0	297,792	312,898	0
0	2,032,713	2,032,713	2,572,004	0	408,222	424,381	0
0	2,368,013	2,368,013	2,086,196	0	554,527	344,222	210,305
0	4,389	4,389	0	0	10,247	0	10,247
1,674,092	8,677,046	8,985,785	10,582,840	133,974	3,765,308	1,746,169	2,019,139
0	5,103,427	5,103,427	5,449,138	0	0	899,108	0
0	901,877	111,092,876	110,910,143	1,635,206	13,384	18,300,174	0
<b>1,674,092</b>	<b>21,043,909</b>	<b>131,543,647</b>	<b>133,496,671</b>	<b>1,769,180</b>	<b>5,049,480</b>	<b>22,026,952</b>	<b>2,239,691</b>
0	308,817	308,817	308,817	0	0	50,955	0
0	14,312,417	14,903,900	13,673,028	178,776	4,325,938	2,256,050	2,069,888
0	343,171	343,171	469,986	0	629,569	77,548	552,021
<b>0</b>	<b>14,964,405</b>	<b>15,555,888</b>	<b>14,451,831</b>	<b>178,776</b>	<b>4,955,507</b>	<b>2,384,553</b>	<b>2,621,909</b>
0	6,557,762	7,074,157	7,297,826	269,631	3,424,077	1,204,141	2,219,936
<b>0</b>	<b>6,557,762</b>	<b>7,074,157</b>	<b>7,297,826</b>	<b>269,631</b>	<b>3,424,077</b>	<b>1,204,141</b>	<b>2,219,936</b>
<b>8,924,155</b>	<b>240,833,171</b>	<b>883,947,659</b>	<b>851,677,255</b>	<b>-53,873,758</b>	<b>13,583,747</b>	<b>144,917,856</b>	<b>13,798,025</b>

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