

**Cash Funds Uncommitted Reserves Report
Statewide Audit**

**Financial Audit
November 2010**



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Office of the State Auditor

Sally Symanski, CPA
State Auditor

November 9, 2010

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, 2010. The audit was conducted pursuant to Section 24-30-207(3), C.R.S., which requires the State Auditor to audit this report.



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TABLE OF CONTENTS

	PAGE
Recommendation Locator	1
Cash Funds Uncommitted Reserves Report	5
Cash Funds Uncommitted Reserves Report Summary	10
Findings and Recommendations	13
Disposition of Prior Year Audit Recommendations	51
 Financial Information	
Independent Auditor’s Report.....	55
Cash Funds Uncommitted Reserves Report for the Fiscal Year Ended June 30, 2010	56
Notes to Cash Funds Uncommitted Reserves Report.....	63
Appendix A - Descriptions of Cash Funds	A-1
Appendix B - Cash Funds Uncommitted Reserves Report for the Fiscal Year Ended June 30, 2010 - All Funds.....	B-1

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RECOMMENDATION LOCATOR

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	15		Department of Agriculture	Agree	June 30, 2011
2	16		Governor's Office	Agree	October 31, 2010
3	17		Department of Health Care Policy and Financing	Partially Agree	November 30, 2011
4	18		Department of Human Services	Agree	July 1, 2011
5	19		Judicial Department	Partially Agree	June 30, 2013
6	20		Department of Labor and Employment	Agree	June 30, 2012
7	21		Department of Law	Partially Agree	June 30, 2012
8	24		Department of Local Affairs	Agree/Disagree	June 30, 2011

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Addressed	Agency Response	Implementation Date
9	27		Department of Natural Resources	Agree	June 30, 2012
10	29		Department of Personnel and Administration	Agree	Implemented
11	36		Department of Public Health and Environment	Agree	June 30, 2014
12	37		Department of Public Safety	Partially Agree	June 30, 2011
13	41		Department of Regulatory Agencies	Agree	June 30, 2013
14	44		Department of Revenue	Agree	June 30, 2013
15a	47		Department of State	Agree	June 30, 2011
15b	47	Work with the Department of Public Safety to monitor the excess uncommitted reserves in the Identity Theft Financial Fraud cash fund to ensure this cash fund is in compliance with SB 98-194 requirements as soon as possible.	Department of State Department of Public Safety	Agree Disagree	June 30, 2011 n/a

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Addressed	Agency Response	Implementation Date
16	49	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, 2012
	Department of Revenue		Agree	June 30, 2012	
	Department of Public Health and Environment		Agree	June 30, 2012	

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Cash Funds Uncommitted Reserves Report

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 used to calculate the excess uncommitted reserve:

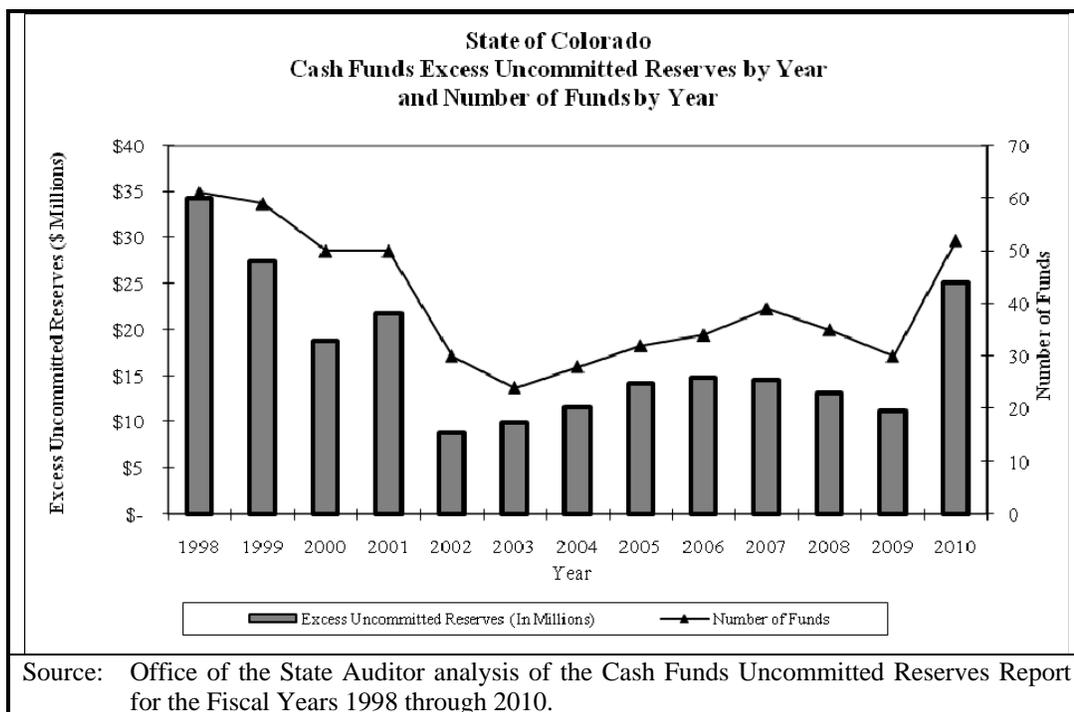
Hypothetical Balances for Cash Fund Z			
Calculation of Excess Uncommitted Reserve			
Balances as of June 30, 20XX			
Hypothetical Balances:			
Ending fund balance	\$ 95,000	A	
Exempt assets as defined by SB 98-194 (e.g., inventory)	\$ 2,000	B	
Previously appropriated fund balance (e.g., capital construction)	\$ 3,000	C	
Fiscal Year 20XX Revenue and Expenses:			
Fee revenue	\$ 100,000	D	
Non-fee revenue	\$ 50,000	E	
Total revenue	\$ 150,000	F	
Total expenses	\$ 100,000	G	
Steps used to calculate the amount of excess uncommitted reserves:			
Step 1:	Calculate the uncommitted reserve		
	a: Reduce fund balance by exempt assets and any previously appropriated fund balance		
	Fund balance	\$ 95,000	A
	Less:		
	Exempt assets	\$ (2,000)	B
	Previously appropriated fund balance	\$ (3,000)	C
	Reduced fund balance		\$ 90,000
	b: Multiply reduced fund balance by ratio of fee revenue to total revenue		
	Fee revenue	\$ 100,000	D
	Total revenue	\$ 150,000	F
	Ratio of fee revenue to total revenue		67%
	Uncommitted reserve		\$ 60,000
	<i>(Note: Reduced fund balance multiplied by ratio.)</i>		
Step 2:	Calculate the target reserve		
	a: Multiply total expenses by 16.5 percent		
	Total expenses	\$ 100,000	G
		x 16.5%	
	Target reserve		\$ 16,500
Step 3:	Calculate the excess uncommitted reserve		
	a: Subtract target reserve from the uncommitted reserve		
	Excess uncommitted reserve		\$ 43,500

As demonstrated in the table above, Cash Fund Z has an excess uncommitted reserve of \$43,500 at the end of Fiscal Year 20XX.

Changes in Excess Uncommitted Reserves During Fiscal Year 2010

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 2010 *Cash Funds Uncommitted Reserves Report* shows 52 cash funds with excess uncommitted reserves of about \$25.2 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 increased from \$11.3 million to \$25.2 million (an increase of \$13.9 million) from Fiscal Year 2009 to 2010. The number of funds with excess uncommitted reserves increased from 30 funds in Fiscal Year 2009 to 52 funds in Fiscal Year 2010. The following graph shows the excess uncommitted reserves by year and the number of funds by year.



For Fiscal Year 2010 the 10 funds with the largest uncommitted reserves had approximately \$18.8 million in reserves, as shown in Table 1. These 10 funds represent nearly 75 percent of the total excess uncommitted reserves of \$25.2 million as of June 30, 2010.

Table 1: State of Colorado Ten Cash Funds With the Largest Excess Uncommitted Reserve Balances as of June 30, 2010		
Department	Fund Name	Excess Uncommitted Reserves
Public Safety	Auto Theft Prevention	\$ 4,745,297
Natural Resources	Off Highway Vehicles	3,600,978
Revenue	Colorado State Titling and Registration System (CSTARS)	1,985,717
State Department	Secretary of State Fees	1,911,907
Regulatory Agencies	Division of Registrations Cash Fund	1,607,282
Treasury	Air Account	1,405,846
Health Care Policy and Financing	Breast and Cervical Cancer Prevention	1,259,625
Public Health and Environment	Water Quality	1,033,971
Public Health and Environment	Newborn Genetics	653,048
Revenue	Colorado Dealer License Board	644,669
	Total	\$18,848,340
Source: Office of the State Auditor analysis of the <i>Cash Funds Uncommitted Reserves Report</i> for the fiscal year ended June 30, 2010.		

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 November 1 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* was created to meet this requirement. The Report must be delivered to both the OSPB 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 to be excluded from the Report, as well as criteria for exclusion. These criteria include the exclusion of any cash fund established to fund capital construction, any trust fund, and any cash fund with uncommitted reserves of less than \$50,000.

On pages 10 and 11, we have compiled a summary of the *Cash Funds Uncommitted Reserves Report*. The summary includes only cash funds with uncommitted reserves in excess of \$50,000 and excess uncommitted reserves at the end of Fiscal Year 2010 or excess uncommitted reserves at the end of Fiscal Year 2009. The complete Report with all cash funds with fee revenue greater than zero and subject to SB 98-194 is on pages 56 to 61.

CASH FUNDS UNCOMMITTED RESERVES REPORT SUMMARY

FOR THE FISCAL YEAR ENDED JUNE 30, 2010 - Cash Funds with Uncommitted Reserves equal or greater than \$50,000 and Excess Uncommitted Reserves (With Comparative Amounts for Excess Uncommitted Reserves of Cash Funds with Uncommitted Reserves equal or greater than \$50,000 for the Fiscal Year Ended June 30, 2009)

Source: Office of the State Auditor analysis of the Cash Funds Uncommitted Reserves Report for the Fiscal Years ended June 30, 2010 and 2009 prepared by the Office of the State Controller.

Fund Department/Fund	2010				2009	
	Total Revenue	Total Expense	Uncommitted Reserves	Target/ Alternative Reserve	Excess Uncommitted Reserve	Excess Uncommitted Reserve
Department of Agriculture						
103 AGRICULTURAL PRODUCTS INSPECTN	2,215,304	2,199,136	300,915	362,857	-	40,802
104 VET, VACCINE & SVC FUND	361,869	347,484	112,610	57,335	55,275	52,206
154 WEED FREE CROP CERTIFICATION ¹	-	-	-	-	-	77,961
16R INSPECT & CONSUMER SERVIC CASH	2,749,494	2,640,584	1,444,700	1,320,292	124,408	-
20T PHYTOSANITARY INSPECTION ¹	-	-	-	-	-	37,491
218 ORGANIC CERTIFICATION FUND ¹	-	-	-	-	-	80,796
Subtotal	5,326,667	5,187,204	1,858,225	1,740,484	179,683	289,256
Department of Education						
293 EDUCATOR LICENSURE CASH FUND	1,884,099	2,181,492	285,572	359,946	-	201,467
Governor's Office						
13P TRAVEL AND TOURISM ADDITIONAL	1,241,286	601,435	210,289	99,237	111,052	-
Department of Health Care Policy and Financing						
15D BREAST & CERVICAL CANCER PRVNT	1,036,360	2,201,761	1,622,916	363,291	1,259,625	-
Department of Human Services						
194 DOMESTIC ABUSE PROGRAM	930,745	203,308	593,506	33,546	559,960	-
516 WORK THERAPY ¹	-	-	-	-	-	45,124
Subtotal	930,745	203,308	593,506	33,546	559,960	45,124
Judicial Branch						
700 OTHER EXPENDABLE TRUSTS	469,410	332,081	83,520	54,793	28,727	-
Department of Labor and Employment						
137 BOILER INSPECTION	1,484,001	1,248,684	1,433,810	973,522	460,288	-
Department of Law						
150 COLLECTION AGENCY BOARD	477,215	450,596	178,929	74,348	104,581	78,312
296 P.O.S.T. BOARD CASH FUND	2,684,506	2,243,030	557,008	370,100	186,908	-
Subtotal	3,161,721	2,693,626	735,937	444,448	291,489	78,312
Department of Local Affairs						
12V BUILDING REGULATION FUND	685,880	692,833	318,863	114,317	204,546	-
16F PROPERTY TAX EXEMPTION FUND	702,443	672,580	185,811	110,976	74,835	40,110
17A PROCESS & END USERS WASTE TIRE	967,999	671,342	315,239	110,771	204,468	-
289 WASTE TIRE RECYCLING FUND	3,069,815	2,540,365	527,510	419,160	108,350	-
Subtotal	5,426,137	4,577,120	1,347,423	755,224	592,199	40,110
Department of Natural Resources						
167 GROUND WATER MANAGEMENT	440,921	497,047	78,956	82,013	-	62,561
16S WELL INSPECTION CASH FUND	389,139	311,692	119,780	51,429	68,351	-
209 GRAVEL PIT LAKES	41,524	28,694	52,530	4,735	47,795	-
173 SNOWMOBILE RECREATION FUND	1,046,126	906,409	472,511	149,557	322,954	159,598
175 RIVER OUTFITTERS	71,825	74,778	50,049	12,338	37,711	41,132
210 OFF HIGHWAY VEHICLES	4,181,937	3,162,961	4,122,867	521,889	3,600,978	-
Subtotal	6,171,472	4,981,581	4,896,693	821,961	4,077,789	263,291
Department of Personnel and Administration						
281 SUPPLIER DATABASE CASH FUND	351,620	261,752	185,758	43,189	142,569	-

¹ 2010 uncommitted reserves are less than \$50,000 for these funds; however these funds had excess uncommitted reserves for 2009.

CASH FUNDS UNCOMMITTED RESERVES REPORT SUMMARY

FOR THE FISCAL YEAR ENDED JUNE 30, 2010 - Cash Funds with Uncommitted Reserves equal or greater than \$50,000 and Excess Uncommitted Reserves (With Comparative Amounts for Excess Uncommitted Reserves of Cash Funds with Uncommitted Reserves equal or greater than \$50,000 for the Fiscal Year Ended June 30, 2009)

Source: Office of the State Auditor analysis of the Cash Funds Uncommitted Reserves Report for the Fiscal Years ended June 30, 2010 and 2009 prepared by the Office of the State Controller.

Fund Department/Fund	2010					2009
	Total Revenue	Total Expense	Uncommitted Reserves	Target/ Alternative Reserve	Excess Uncommitted Reserve	Excess Uncommitted Reserve
Department of Public Health and Environment						
117 SOLID WASTE MGMNT RESERVE	2,081,606	1,974,374	431,903	325,772	106,131	-
119 STATIONARY SOURCES	9,598,930	9,603,062	1,872,359	1,584,505	287,854	347,041
120 WATER QUALITY	4,448,204	4,434,388	1,765,645	731,674	1,033,971	934,177
121 NEWBORN GENETICS	6,163,642	5,069,209	1,489,467	836,419	653,048	-
124 VITAL RECORDS	2,319,302	2,116,254	620,443	349,182	271,261	28,590
126 HAZ WASTE FEES	2,668,285	2,380,701	721,158	392,816	328,342	74,316
128 SLUDGE MGMT	243,469	202,136	76,073	33,352	42,721	-
16K DRINKING WATER CASH FUND	523,394	453,996	176,008	74,909	101,099	12,333
246 ASSISTED LIVING RESIDENCE FUND	1,035,607	813,276	413,411	134,191	279,220	60,746
266 FOOD PROTECTION CASH FUND	888,199	666,260	276,526	109,933	166,593	-
275 OZONE PROTECTION FUND	260,193	254,525	107,598	41,997	65,601	66,107
409 EMERGENCY MEDICAL SERVICES	9,841,995	9,857,565	1,240,526	1,626,498	-	422,693
16L WHOLS FOOD MANF & STRGE PROTEC	244,042	213,923	69,315	35,297	34,018	-
12A TRAUMA SYSTEM CASH FUND	374,867	390,913	90,424	64,501	25,923	48,484
21S ASSTD LIVING RESID IMPROVEMENT	14,592	-	50,729	-	50,729	-
224 MEDICATION ADMINISTRATION FUND	198,956	190,813	50,253	31,484	18,769	-
265 HLTH FAC GEN'L LICENSURE	1,074,747	1,062,326	277,592	175,284	102,308	130,563
Subtotal	41,980,030	39,683,721	9,729,430	6,547,814	3,567,588	2,125,050
Department of Public Safety						
12F HAZMAT RESPONDER VOL CERT	95,767	78,466	58,437	12,947	45,490	-
17G AUTO THEFT PREVENTION CASH FND	5,489,756	2,563,627	5,168,295	422,998	4,745,297	-
203 FIREFIGHTER/FIRST RESPONDER	141,536	140,338	71,091	23,156	47,935	54,635
21N CRIMINAL JUSTICE TRAINING	84,631	45,736	73,307	7,546	65,761	-
Subtotal	5,811,690	2,828,167	5,371,130	466,647	4,904,483	54,635
Department of Regulatory Agencies						
19U MORTGAGE BROKER REGISTRATION ¹	-	-	-	-	-	182,873
185 MOTOR CARRIER	2,274,172	1,649,563	794,211	272,178	522,033	-
22G CONSERV EASEMENT APPRAISAL REV	144,200	100,659	122,761	16,609	106,152	-
189 DIV OF REGISTRATIONS CASH FUND	11,520,874	9,773,958	3,219,983	1,612,701	1,607,282	842,311
18S PRESCRIPTION DRUG MONITORING	92,393	261,015	112,623	43,067	69,556	129,482
213 DIV OF SECURITIES CASH FUND	3,559,549	3,229,007	617,993	532,786	85,207	-
Subtotal	17,591,188	15,014,202	4,867,571	2,477,341	2,390,230	1,154,666
Department of Revenue						
16V RACING CASH FUND	1,272,142	1,196,868	269,005	197,483	71,522	-
192 COLO DEALER LICENSE BOARD	3,473,045	2,618,709	1,076,756	432,087	644,669	-
236 LIQUOR LAW ENFORCEMENT	2,231,887	2,116,187	805,037	349,171	455,866	358,335
404 COLO TITLE AND REGIS (CSTARS)	8,073,871	8,758,367	3,430,848	1,445,131	1,985,717	2,459,838
437 LICENSING SERVICES CASH FUND	17,106,570	17,921,393	1,412,261	2,957,030	-	2,215,894
Subtotal	32,157,515	32,611,524	6,993,907	5,380,902	3,157,774	5,034,067
Department of State						
19Q IDENTITY THEFT FINANCIAL FRAUD	270,804	242,361	53,307	39,990	13,317	-
200 SECRETARY OF STATE FEES	17,189,222	14,716,870	4,340,191	2,428,284	1,911,907	-
20N NOTARY ADMINISTRATION CASH FD	575,383	394,439	213,227	65,082	148,145	-
Subtotal	18,035,409	15,353,670	4,606,725	2,533,356	2,073,369	-
Department of Treasury						
406 AIR ACCOUNT	7,027,683	7,592,047	2,658,534	1,252,688	1,405,846	1,971,456
Grand Total	150,087,033	137,553,375	47,480,946	24,348,389	25,202,671	11,257,434

¹ 2010 uncommitted reserves are less than \$50,000 for these funds; however these funds had excess uncommitted reserves for 2009.

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Findings and Recommendations

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, 2010, there were 52 funds with excess uncommitted reserves totaling about \$25.2 million, a reduction of about \$9.1 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, this comprehensive report has been compiled annually solely for purposes of providing information relating to cash funds.

SB 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 by September 10 to reduce the amount of excess uncommitted reserves. The plans submitted by the agencies are contained in *Schedule 9.A - Cash Fund Status*, *Schedule 9.B - Cash Fund Reserve Plan*, and *Schedule 9.C - Waiver*. OSPB makes these schedules available approximately November 1 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 2010 cash reserves, we found that as of June 30, 2010, 16 departments had excess uncommitted reserves totaling approximately \$25.2 million in 52 cash funds that are subject to SB 98-194 limits. Section 24-75-402(3), C.R.S., specifies whether cash funds should have been in compliance by June 30, 2001 or 2003, depending on the amount of excess uncommitted reserves in the cash funds at the end of Fiscal Year 1998. Section 24-75-402(6), C.R.S., specifies that excess uncommitted reserves limitations do not apply to funds that have been in existence less than two full fiscal years. According to

statute, eight of these 52 funds should have been in compliance by the end of Fiscal Year 2001; the remaining 44 of the 52 funds should have been in compliance the later of a) the end of Fiscal Year 2003, or b) after they had been in existence for two full fiscal years. The departments and funds not in compliance at June 30, 2010, are described below.

Department of Agriculture

At June 30, 2010, the Department of Agriculture had two cash funds out of compliance, with excess uncommitted reserves totaling approximately \$180,000. These funds are:

- **Fund: Vet, Vaccine and Service**

Purpose: Purchase vaccine and other laboratory incidental expenses of the disease control and eradication program as designated by the State Agricultural Commission.

1st year of required compliance: 2003

Status: Fiscal Year 2010 is the sixth year the Fund was not in compliance. Excess reserves for these six years are noted in the table below:

Fiscal Year	Amount of Excess
2005	\$ 62,834
2006	\$ 71,469
2007	\$ 30,492
2008	\$ 20,908
2009	\$ 52,206
2010	\$ 55,275

- **Fund: Inspection and Consumer Services**

Purpose: Implement and administer measurement standards, farm products, commodity handlers, feed, fertilizer, meat, egg, and anhydrous ammonia programs.

1st year of required compliance: 2006

Status: Fiscal Year 2010 is the second year the Fund was not in compliance, with an excess reserve of \$124,408. In Fiscal Year 2008, the Fund had an excess reserve of \$456,991.

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. Per State Controller calculations, the Inspection and Consumer Services Cash Fund (Fund 16R) has an uncommitted reserve fund balance over its threshold of 50 percent of annual expenditures, by \$124,408. The Department anticipates that the excess uncommitted reserve noted above will be naturally addressed through the implementation of HB 10-1377, which refinanced roughly \$1.3 million General Fund in agency expenditures related to the inspection and consumer services to this cash fund. This refinance will be in place for two fiscal years, resulting in greater utilization of fund reserves and also increasing the 50 percent annual expenditures threshold for Fiscal Year 2011 higher than in previous fiscal years—thereby bringing this fund into compliance.

Per State Controller calculations, the Vet, Vaccine and Service Fund (Fund 104) has an uncommitted reserve balance of \$112,610, or \$55,275 above the threshold of 16.5 percent of annual expenditures. Based on historical expenditures exceeding Long Bill appropriated authority, the Department requested and received approval for 1.0 FTE and \$114,154 in additional spending authority in its (5) Special Purpose, Vaccine and Service Fund Long Bill line item beginning Fiscal Year 2011. This additional spending authority, along with identified equipment replacements and improvements, will allow the Department to reduce existing fund balance to more appropriate levels.

Implementation date: June 30, 2011.

Governor's Office

At June 30, 2010, the Governor's Office had one cash fund out of compliance, with excess uncommitted reserves totaling approximately \$111,000.

- **Fund: Travel and Tourism Additional**
Purpose: Promote Colorado as an international travel destination.
1st year of required compliance: 2003

Status: Fiscal Year 2010 is the second year the Fund was not in compliance, with an excess reserve of \$111,052. In Fiscal Year 2007, the Fund had an excess reserve of \$338,417.

Recommendation No. 2:

The Governor's Office should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with SB 98-194 requirements as soon as possible.

Governor's Office Response:

Agree. This cash fund provides a source of funding for the Colorado Tourism Office (CTO). CTO annually forecasts revenues and expenditures for all sources of funding it receives. CTO staff worked with the Office of Economic Development and International Trade's (OEDIT's) controller in Fiscal Year 2008 to address the compliance issue and did not have excess reserves for Fiscal Year 2008 and Fiscal Year 2009. CTO then experienced a significant change in management and staff during Fiscal Year 2010. The Governor's Office and OEDIT will work with CTO's new division director and staff to assist CTO in complying with this requirement, which will be resolved by spending the excess reserves for necessary tourism activities.

Implementation date: October 31, 2010.

Department of Health Care Policy and Financing

At June 30, 2010, the Department of Health Care Policy and Financing had one cash fund out of compliance, with excess uncommitted reserves totaling approximately \$1,260,000.

- **Fund: Breast & Cervical Cancer Prevention**

Purpose: Provide Medicaid services for women who are not yet 65 years old, have been diagnosed with breast or cervical cancer, and do not have any credible insurance coverage.

1st year of required compliance: 2003

Status: Fiscal Year 2010 is the first year the Fund was not in compliance, with an excess reserve of \$1,259,625.

Recommendation No. 3:

The Department of Health Care Policy and Financing 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 Health Care Policy and Financing Response:

Partially agree. The Department partially agrees with this recommendation because although the Breast and Cervical Cancer Prevention and Treatment Fund is out of compliance with SB 98-194, the Department has been directed to utilize the fee revenue collected in the Eligibility Expansion account of the Breast and Cervical Cancer Treatment Fund to provide eligibility and services to a projected number of additional individuals who would be eligible for services under the Breast and Cervical Cancer Prevention and Treatment program, per Section 25.5-5-308(2)(a)(I)(B), C.R.S.

In accordance with SB 98-194, the Department will provide a Schedule 9.A – Cash Fund Status, Schedule 9.B – Cash Fund Reserve Plan and Schedule 9.C – Waiver for the Breast and Cervical Cancer Prevention Treatment Fund, which exceeded the target reserve level on June 30, 2010, to the Office of State Planning and Budgeting.

Implementation date: November 30, 2011.

Department of Human Services

At June 30, 2010, the Department of Human Services had one cash fund out of compliance, with excess uncommitted reserves totaling approximately \$560,000.

- **Fund: Domestic Abuse Program**
Purpose: Administer the Domestic Abuse Program.
1st year of required compliance: 2003
Status: Fiscal Year 2010 is the first year the Fund was not in compliance, with an excess reserve of \$559,960.

Recommendation No. 4:

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:

Agree. The Department will continue to monitor Fund 194 to ensure compliance with SB 98-194. Fiscal Year 2010 was the first year in the history of the Colorado Domestic Abuse Program Fund that the fund received fees as a revenue source. Prior to Fiscal Year 2010, this fund only received donations via a tax check-off on the Colorado Income Tax form. During the 2009 Legislative Session, the General Assembly passed SB 09-068. This bill increased the fees for petitions and responses in divorce proceedings by \$10 each and specified that \$5 of the increased fee amount be deposited each in the Colorado Domestic Abuse Fund and the Family Violence Justice Fund. In addition, the bill increased the marriage license fee by \$20 and specified that the money be deposited into the Colorado Domestic Abuse Program Fund. Fifty percent of the fees collected are to be used for grants to organizations that provide services to current and former members of the military and their families. The practice of the fund prior to SB 09-068 was to receive revenues in the fund in one year and then allocate the funds to providers in the subsequent year. This practice was not a problem in the past as the limit on excess uncommitted reserves does not apply to donations. The Department is pursuing budget action, which would bring the fund into compliance as soon as possible.

Implementation date: July 1, 2011.

Judicial Department

At June 30, 2010, the Judicial Department had one cash fund out of compliance, with excess uncommitted reserves totaling approximately \$29,000.

- **Fund: Other Expendable Trusts-Supreme Court Law Library**
Purpose: Purchase new and replacement books and magazine subscriptions for the Supreme Court Law Library.
1st year of required compliance: 2003

Status: Fiscal Year 2010 is the first year the Fund was not in compliance, with an excess reserve of \$28,727.

Recommendation No. 5:

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

Judicial Department Response:

Partially agree. The Judicial Branch has a continuing commitment to make ongoing improvements in its financial reporting and transparency efforts including complying with all relevant statutes and fiscal rules.

The Law Library Cash Fund has always been viewed by the General Assembly and the Court as a fund that falls solely under the control of the Supreme Court. Letter note “e” on page 107 of the current Long Bill (HB10-1376) has existed since the Taxpayer’s Bill of Rights (TABOR) was enacted to clarify the informational nature of any appropriation from this fund:

This amount shall be from appellate court filing fees and other fees credited to the Supreme Court Library Fund pursuant to Section 13-2-120, C.R.S. These moneys are included for informational purposes as they are continuously appropriated under the Judicial Branch's constitutional authority.

However, Judicial will make every reasonable effort to comply with reporting requirements of Section 24-75-402, C.R.S., related to this cash fund and will include the existing plan to have the fund balance fall within a 16.5 percent balance by 2013.

In doing so, the Branch is not relinquishing or agreeing to any change in its constitutional or statutory authority over this fund or the fees related to this fund.

Implementation date: June 30, 2013.

Department of Labor and Employment

At June 30, 2010, the Department of Labor and Employment had one cash fund out of compliance, with excess uncommitted reserves totaling approximately \$460,000.

- **Fund: Boiler Inspection**

Purpose: Issue certificates and inspect boiler or pressure vessels.

1st year of required compliance: 2001

Status: Fiscal Year 2010 is the third year the Fund was not in compliance. Excess reserves for these three years are noted in the table below:

Fiscal Year	Amount of Excess
2004	\$ 217,609
2005	\$ 194,032
2006-2009*	–
2010	\$ 460,288

*This fund was in compliance during these years.

Recommendation No. 6:

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 department will monitor the Boiler Inspection Fund for compliance with excess cash fund reserve requirements. The process to reduce the overall fee structure within the Boiler Inspection section has begun. Furthermore, a capital construction project has been approved that will increase the total expenditures from the Boiler Inspection Fund. The fee reduction and overall increase in expenditures due to the approved project are anticipated to reduce the overall balance to below required levels by June 30, 2012. The department will monitor the excess uncommitted reserves to ensure compliance.

Implementation date: June 30, 2012.

Department of Law

At June 30, 2010, the Department of Law had two cash funds out of compliance, with excess uncommitted reserves totaling approximately \$291,000.

- **Fund: Collection Agency Board**

Purpose: Regulate collection agencies and debt collectors who pay registration fees for licenses.

1st year of required compliance: 2003

Status: Fiscal Year 2010 is the eighth year the Fund was not in compliance. Excess reserves for these eight years are 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
2009	\$ 78,312
2010	\$ 104,581

- **Fund: P.O.S.T Board**

Purpose: Certify all peace officers in the State of Colorado.

1st year of required compliance: 2003

Status: Fiscal Year 2010 is the second year the Fund was not in compliance. Excess reserves for these two years are noted in the table below:

Fiscal Year	Amount of Excess
2004	\$ 120,944
2005-2009*	—
2010	\$ 186,908

*This fund was in compliance during these years.

Recommendation No. 7:

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 Department is anticipating that the Collection Agency Board Fund (Fund #150) will be in compliance at the end of Fiscal Year 2012. The Department has analyzed the trends in licensees and has witnessed increases over the past few years. The Department is forecasting that the number of licensees will remain consistent from Fiscal Year 2011 through the next few years. Since the fee for Fiscal Year 2011 has been already set and charged, the Department is planning a fee reduction for Fiscal Year 2012 to bring Fund 150 into compliance.

However, the Department wishes to state again that the fund balance provisions of SB 98-194 are excessively restrictive for funds which support appropriations of less than \$1 million. In small programs such as the Collection Agency Board, the number of licenses (fee payers) can fluctuate significantly. Especially in these distressed economic times, it is difficult to predict what these revenues will be, and an excess of \$104,581 would not be sufficient to cover a significant decrease in license fees without program shortfalls. As the Department has stated in the past, we urge an exception to SB 98-194 for funds with annual receipts of less than \$1 million.

With respect to the P.O.S.T. Board Fund (Fund 296), the Department would like to point out that 2010 is the first year in the last six years that the year-end Fund balance has been out of compliance. Beginning in 2010, revenues for the Fund were comprised of a \$0.60-per-vehicle registration fee as compared with a \$0.25-per-vehicle fee in prior years. Due to the uncertainty of what impact the distressed economy would have on registration fees in general, in Fiscal Year 2010 the P.O.S.T. Board was conservative in the granting of money to local jurisdictions for training. We anticipate that with this year of history of fee revenue, the Board can better predict the Fund revenues, and that the Fund will be in compliance at the end of Fiscal 2011.

Implementation dates:

Collection Agency Board Fund	June 30, 2012
P.O.S.T. Board Fund	June 30, 2011

Department of Local Affairs

At June 30, 2010, the Department of Local Affairs had four cash funds out of compliance, with excess uncommitted reserves totaling approximately \$592,000.

- **Fund: Building Regulation**

Purpose: Support inspections of factory-built housing, commercial structures, and manufactured homes to ensure the health and safety of Colorado residents who purchase these units.

1st year of required compliance: 2003

Status: Fiscal Year 2010 is the fifth year the Fund was not in compliance. Excess reserves for these five years are noted in the table below:

Fiscal Year	Amount of Excess
2005	\$ 550,006
2006	\$ 931,721
2007	\$ 1,106,743
2008	\$ 1,197,489
2009*	—
2010	\$ 204,546

*This fund was in compliance during this year.

- **Fund: Property Tax Exemption**

Purpose: Support the examination and review of the applications for exemption of real and personal property from general taxation.

1st year of required compliance: 2006, as the Fund was created in 2004.

Status: Fiscal Year 2010 is the fifth year the Fund was not in compliance. Excess reserves for these five years are noted in the table below:

Fiscal Year	Amount of Excess
2006	\$ 4,359
2007	\$ 46,003
2008	\$ 41,966
2009	\$ 40,110
2010	\$ 74,835

- **Fund: Process and End Users Waste Tire**

Purpose: Provide partial reimbursements to processors and end users to assist in making new and existing waste tire recycling technologies economically feasible.

1st year of required compliance: 2006, as the Fund was created in 2004.

Status: Fiscal Year 2010 is the first year the Fund was not in compliance, with an excess reserve of \$204,468.

- **Fund: Waste Tire Recycling**

Purpose: Support the Division of Local Government’s cleanup of illegally dumped tires, the Advanced Technologies Fund’s promotion of pollution prevention, and the Innovative Higher Education Research Fund.

1st year of required compliance: 2003

Status: Fiscal Year 2010 is the third year the Fund was not in compliance. Excess reserves for these three years are noted in the table below:

Fiscal Year	Amount of Excess
2004	\$ 22,214
2005-2007*	–
2008	\$ 442,744
2009*	–
2010	\$ 108,350

*This fund was in compliance during these years.

Recommendation No. 8:

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:

Agree. Building Regulation Fund: Due to a significant volatility in demand, credit availability, and lending practices within the manufactured housing industry, expenses for staff, and industry and consumer education were not incurred by the department. The department will evaluate Fiscal Year 2011 demand for services and expenses in an effort to be in compliance.

Waste Tire Recycling: HB 10-1018 transferred this Fund to the Department of Public Health and Environment.

Process and End User Waste Tire: HB 10-1018 transferred this Fund to the Department of Public Health and Environment.

Disagree. Property Tax Exemption Fund: Plan for Fiscal Year 2012: DOLA will continue to monitor revenues and expenditures for this program. The program “fee” amounts are specified in statute at Section 39-2-117(1)(a) and 39-2-117(3)(a)(I) C.R.S., respectively. DOLA does not have the statutory authority to change the amounts specified in statute. In HB 10-1386 these “fees” were re-set. The legislature chose NOT to give DOLA any discretion to change these amounts through that legislation. Section 24-75-402 C.R.S., categorizes revenue 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. The Office of the State Controller treated the revenues earned in this Fund as “fee” revenue. We disagree.

DOLA considers this “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, a department of the executive branch, is considered an “entity” as specified under Section 24-75-402 (2)(c)(I)(A) C.R.S. The definitions of non-fee revenue and entity result in no excess uncommitted reserves in this fund.

Implementation date:

Building Regulation Fund	June 30, 2011
Waste Tire Recycling	N/A
Process and End User Waste Tire	NA

Auditor Addendum: The treatment of fees and interpretation of statute regarding the definition of the terms “entity” and “non-fee revenue” used by the Office of the State Controller in calculating the target reserve for the Property Tax Exemption Fund are 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, 2010, the Department of Natural Resources had five cash funds out of compliance, with excess uncommitted reserves totaling approximately \$4,078,000. These funds are:

- **Fund: Well Inspection**
Purpose: Support the inspection of water well construction and pump installation.

1st year of required compliance: 2003

Status: Fiscal Year 2010 is the first year the Fund was not in compliance, with an excess reserve of \$68,351.

- **Fund: Gravel Pit Lakes**

Purpose: Support the implementation and enforcement of the water augmentation program.

1st year of required compliance: 2003

Status: Fiscal Year 2010 is the first year the Fund was not in compliance, with an excess reserve of \$47,795.

- **Fund: Snowmobile Recreation**

Purpose: Establish and maintain snowmobile trails, vehicle parking areas, and facilities.

1st year of required compliance: 2003

Status: Fiscal Year 2010 is the second year the Fund was not in compliance, with an excess reserve of \$322,954. In Fiscal Year 2009, the Fund had an excess reserve of \$159,598.

- **Fund: River Outfitters**

Purpose: Fund the direct and indirect costs of administration of the River Outfitters Program.

1st year of required compliance: 2003

Status: Fiscal Year 2010 is the fifth year the Fund was not in compliance. Excess reserves for these five years are noted in the table below:

Fiscal Year	Amount of Excess
2006	\$ 54,523
2007	\$ 52,841
2008	\$ 43,302
2009	\$ 41,132
2010	\$ 37,711

- **Fund: Off Highway Vehicles**

Purpose: Provide information about and promote an awareness of the availability of off-highway vehicle recreational opportunities; promote off-highway vehicle safety; establish and maintain off-highway vehicle routes, parking areas, and facilities; and purchase or lease private land for public use.

1st year of required compliance: 2003

Status: Fiscal Year 2010 is the first year the Fund was not in compliance, with an excess reserve of \$3,600,978.

Recommendation No. 9:

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 State Controller's Office and the State Auditor's Office, the Department of Natural Resources monitors all of its cash funds annually to assure compliance with SB 98-194 requirements. Sometimes, however, unanticipated events preclude a given fund from coming into compliance with the SB 98-194 requirements. The status of each of the five funds that are out of compliance is discussed below.

The Department agrees that the Well Inspection Cash Fund is out of compliance. HB 09-1303 was passed following a Colorado Supreme Court ruling (the "Vance" ruling) stating that oil and gas wells that produce ground water in the course of operations may be subject to water well permitting requirements of the Ground Water Act. Following development of rules by the State Engineer, it was deemed that in excess of 5,000 oil and gas wells actually required permitting. During Fiscal Year 2010, 5,202 permit applications were received for these wells. For each of these permits, \$40 per application was deposited to this cash fund, for one-time revenue of \$208,080. Were it not for this new law and Court decision, revenue would have been less than Fiscal Year 2009 levels. In a more typical year, there is not sufficient cash revenue in the Well Inspection Cash Fund to fully finance the well inspection program. As such, the Department is projecting that normal program operations will eliminate all excess cash reserves in the fund by June 30, 2011.

The Department also agrees that the Gravel Pit Lakes Cash Fund is out of compliance. This very small cash fund was established as part of SB 89-120 to require owners of gravel pits to file substitute water supply plans to replace water lost through evaporation. The revenue is used to fund consultants who review the substitute water supply plans. During Fiscal Year 2010, the agency received a lower than anticipated volume of applications for substitute water supply plans from gravel pit operators. As a result, the Division of Water Resources spent significantly less on consultants in Fiscal Year 2010, and the Fund developed an excess uncommitted cash reserve. The Division does not expect this situation to continue during Fiscal Year 2011. As such, the excess uncommitted

reserves in this Fund should be spent down by June 30, 2011. It should be pointed out that this small cash fund had uncommitted reserves of \$52,530 on June 30, 2010. Since any cash fund with uncommitted reserves of less than \$50,000 is specifically excluded from the cash reserve requirements, this cash fund is already very close to being in compliance.

The Department also agrees that the Snowmobile Recreation Fund is out of compliance with reserve requirements. Fiscal Year 2009 was the first year the Fund was out of compliance. This excess uncommitted cash reserve has developed primarily for two reasons. First, State Parks was given direction to be conservative in spending due to general budgetary pressures. Second, the administrative overhead for the Snowmobile Program has historically been subsidized by the Parks Cash Fund. The Division is working on a budget request to address this inequity. If approved, starting in Fiscal Year 2012 the Snowmobile Program will have to pay a more equitable share of its overhead expenses, which will reduce the excess uncommitted cash reserve.

The Department also agrees that the River Outfitter Cash Fund is out of compliance. Although the Fund has been out of compliance for 5 years, State Parks continues to spend down the balance of the Fund consistent with a plan submitted to the General Assembly in 2007 (see the DNR's Fiscal Year 2009 Budget Request, Page Summary Tables-136). This has been achieved by additional spending for one new seasonal river ranger. As such, the cash balance was spent down to \$50,049 at the end of Fiscal Year 2010. Pursuant to Section 24-75-402 (5)(g) C.R.S., any cash fund with a balance of less than \$50,000 is exempted from the excess uncommitted cash reserve limitations. As such, the Department missed compliance on its target date by \$50. While the current spending pattern will easily bring the fund into compliance by the end of Fiscal Year 2011, the Department is also pursuing a budget action to more equitably fund the cost of the River Outfitter Program. Currently, the cost of the 0.5 FTE who manages the program, one seasonal river ranger, and the two program vehicles are all paid from the Parks Cash Fund. If this budget action is successful, the River Outfitter's Cash Fund will bear more of its own expenses, which will further spend down the balance of the Fund.

Finally, the Department agrees that the Off Highway Vehicle (OHV) Cash Fund is out of compliance with reserve requirements. Fiscal Year 2010 is the first year the Fund was out of compliance. Part of the reason for the non-compliance was a legislative change in the way funding for this program is appropriated. Starting in Fiscal Year 2011, money for this program was appropriated entirely through the operating section of

the Long Bill. Previously, the majority of the OHV money was appropriated through the Capital Construction section of the Long Bill. This amount (\$3,141,000 in Fiscal Year 2010) is used for grants for OHV trail construction and maintenance. Capital Construction appropriations are effective upon the Long Bill being signed by the Governor. As such, this amount was counted as previously appropriated on June 30 of previous years and was not counted as excess uncommitted cash reserve. In addition, it should be noted that in the Fiscal Year 2011 Long Bill, the General Assembly increased the appropriation for OHV Trail Grants to \$4 million. With this additional spending authority, the Department will be better able to spend down any excess cash reserves to an appropriate level.

Implementation dates:

Well Inspection Fund	June 30, 2011
Gravel Pit Lakes Fund	June 30, 2011
Snowmobile Recreation Fund	June 30, 2012
River Outfitter Fund	June 30, 2011
Off Highway Vehicle Fund	June 30, 2011

Department of Personnel and Administration

At June 30, 2010, the Department of Personnel and Administration had one cash fund out of compliance, with excess uncommitted reserves totaling approximately \$143,000.

- **Fund: Supplier Database**
- **Purpose:** Maintain the centralized database of providers of goods and services.
1st year of required compliance: 2003
Status: Fiscal Year 2010 is the first year the Fund was not in compliance, with an excess reserve of \$142,569.

Recommendation No. 10:

The Department of Personnel and Administration 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 Personnel and Administration Response:

Agree. The Department currently monitors excess uncommitted reserves in all funds every year and has submitted a budget plan for reducing the uncommitted reserves in this Fund.

Implementation date: Implemented.

Department of Public Health and Environment

At June 30, 2010, the Department of Public Health and Environment had 16 cash funds out of compliance, with excess uncommitted reserves totaling approximately \$3.6 million. These funds are:

- **Fund: Solid Waste Management Reserve**
Purpose: Support the solid waste program
1st year of required compliance: 2003
Status: Fiscal Year 2010 is the second year the Fund was not in compliance, with an excess reserve of \$106,131. In Fiscal Year 2008, the Fund had an excess reserve of \$81,350.
- **Fund: Stationary Sources**
Purpose: Monitor stationary sources emitting air pollution and collect emission and permitting fees based on tons of pollution.
1st year of required compliance: 2003
Status: Fiscal Year 2010 is the seventh year the Fund was not in compliance. Excess reserves for these seven years are noted in the table below:

Fiscal Year	Amount of Excess
2003	\$ 175,597
2004	\$ 432,155
2005	\$ 569,173
2006	\$ 381,800
2007	\$ 292,063
2008*	–
2009	\$ 347,041
2010	\$ 287,854

*This fund was in compliance during this year.

- **Fund: Water Quality**

Purpose: Support the operation of the water quality permitting and compliance unit.

1st year of required compliance: 2003

Status: Fiscal Year 2010 is the sixth year the Fund was not in compliance. Excess reserves for these six years are noted in the table below:

Fiscal Year	Amount of Excess
2005	\$ 73,413
2006	\$ 425,874
2007	\$ 393,456
2008	\$ 340,259
2009	\$ 934,177
2010	\$ 1,033,971

- **Fund: Newborn Genetics**

Purpose: Support newborn screening, follow-up care, genetic counseling, and educational programs and functions.

1st year of required compliance: 2001

Status: Fiscal Year 2010 is the third year the Fund was not in compliance. Excess reserves for these three years are noted in the table below:

Fiscal Year	Amount of Excess
2004	\$ 322,335
2005	\$ 619,513
2006-2009*	—
2010	\$ 653,048

*This fund was in compliance during these years.

- **Fund: Vital Records**

Purpose: Maintain the vital statistics system.

1st year of required compliance: 2003

Status: Fiscal Year 2010 is the second year the Fund was not in compliance, with an excess reserve of \$271,261. In Fiscal Year 2009, the Fund had an excess reserve of \$28,590.

- **Fund: Hazardous Waste Fees**

Purpose: Support the regulation of facilities that treat, store, or dispose of hazardous wastes.

1st year of required compliance: 2003

Status: Fiscal Year 2010 is the fourth year the Fund was not in compliance. Excess reserves for these four years are noted in the table below:

Fiscal Year	Amount of Excess
2007	\$ 20,937
2008	\$ 205,129
2009	\$ 74,316
2010	\$ 328,342

- **Fund: Sludge Management**

Purpose: Support the costs of the permitting program for the agricultural application of sludge program.

1st year of required compliance: 2003

Status: Fiscal Year 2010 is the fifth year the Fund was not in compliance. Excess reserves for these five years are noted in the table below:

Fiscal Year	Amount of Excess
2003	\$ 128,389
2004	\$ 57,784
2005-2006*	–
2007	\$ 18,884
2008	\$ 33,444
2009*	–
2010	\$ 42,721

*This fund was in compliance during these years.

- **Fund: Drinking Water**

Purpose: Support public water systems.

1st year of required compliance: 2006, as the Fund was created in 2004.

Status: Fiscal Year 2010 is the third year the Fund was not in compliance. Excess reserves for these three years are noted in the table below:

Fiscal Year	Amount of Excess
2008	\$ 99,449
2009	\$ 12,333
2010	\$ 101,099

- **Fund: Assisted Living Residence**

Purpose: Support annual inspections and licensing of assisted living residences to ensure the protection of health and safety for residents who cannot live independently.

1st year of required compliance: 2001

Status: Fiscal Year 2010 is the eighth year the Fund was not in compliance. Excess reserves for these eight years are noted in the table below:

Fiscal Year	Amount of Excess
2003	\$ 307,280
2004	\$ 382,317
2005	\$ 182,142
2006	\$ 59,848
2007	\$ 81,393
2008	\$ 33,287
2009	\$ 60,746
2010	\$ 279,220

- **Fund: Food Protection**

Purpose: Support the establishment and enforcement of minimum standards and rules for retail food establishments in Colorado.

1st year of required compliance: 2003

Status: Fiscal Year 2010 is the third year the Fund was not in compliance. Excess reserves for these three years are noted in the table below:

Fiscal Year	Amount of Excess
2003	\$ 34,908
2004	\$ 32,278
2005-2009*	—
2010	\$ 166,593

*This fund was in compliance during these years.

- **Fund: Ozone Protection**

Purpose: Preserve the ozone layer by collecting registration fees from service facilities, stationary source equipment, and new vehicles with ozone-depleting air conditioning compounds.

1st year of required compliance: 2003

Status: Fiscal Year 2010 is the fourth year the Fund was not in compliance. Excess reserves for these four years are noted in the table below:

Fiscal Year	Amount of Excess
2003	\$ 34,100
2004	\$ 15,821
2005-2008*	–
2009	\$ 66,107
2010	\$ 65,601

*This fund was in compliance during these years.

- Fund: Wholesale Food Manufacturing and Storage Protection**
Purpose: Support the registration and regulation of the wholesale food manufacturers.
1st year of required compliance: 2006, as the Fund was created in 2004.
Status: Fiscal Year 2010 is the first year the Fund was not in compliance, with an excess reserve of \$34,018.
- Fund: Trauma System**
Purpose: Support a program to designate qualifying health care facilities as trauma centers.
1st year of required compliance: 2003
Status: Fiscal Year 2010 is the sixth year the Fund was not in compliance. Excess reserves for these six years are noted in the table below:

Fiscal Year	Amount of Excess
2004	\$ 27,299
2005	\$ 37,244
2006*	–
2007	\$ 66,734
2008	\$ 77,864
2009	\$ 48,484
2010	\$ 25,923

*This fund was in compliance during this year.

- Fund: Assisted Living Residence Improvement**
Purpose: Supports the monitoring of facilities, providing education to the licensees and residents, relocating resident, and closing facilities.
1st year of required compliance: 2004, as the fund was created in 2002.
Status: Fiscal Year 2010 is the first year the Fund was not in compliance, with an excess reserve of \$50,729.

- **Fund: Medication Administration Fund**

Purpose: Support the implementation of a medication administration training and competency evaluation program.

1st year of required compliance: 2003

Status: Fiscal Year 2010 is the sixth year the Fund was not in compliance. Excess reserves for these six years are noted in the table below:

Fiscal Year	Amount of Excess
2003	\$ 45,248
2004	\$ 65,587
2005	\$ 68,164
2006	\$ 51,549
2007	\$ 41,776
2008-2009*	—
2010	\$ 18,769

*This fund was in compliance during these years.

- **Fund: Health Facilities General Licensure**

Purpose: License, establish, and enforce standards of operation for health facilities not wholly owned and operated by a governmental unit or agency.

1st year of required compliance: 2003

Status: Fiscal Year 2010 is the fourth year the Fund was not in compliance. Excess reserves for these four years are noted in the table below:

Fiscal Year	Amount of Excess
2005	\$ 18,703
2006-2007*	—
2008	\$ 122,044
2009	\$ 130,563
2010	\$ 102,308

*This fund was in compliance during these years.

Recommendation No. 11:

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 that are subject to SB 98-194 and exceeded the target reserve level on June 30, 2010, the Department provided a *Schedule 9.A - Cash Fund Status*, *Schedule 9.B – Cash Fund Reserve Plan* and *Schedule 9.C - Waiver*, as applicable, to the Office of State Planning and Budgeting.

The Department anticipates the Solid Waste Management Reserve, Stationary Sources, Hazardous Waste Fees, Ozone Protection, Assisted Living Residence Improvement, Medication Administration, and Health Facilities General Licensure Funds to be in compliance by June 30, 2011, the Trauma System Funds to be in compliance by June 30, 2012, and the Vital Records Fund to be in compliance by June 30, 2013.

The Department requested waivers for the excess uncommitted reserves for the Water Quality, Newborn Genetics, Sludge Management, Drinking Water, Assisted Living Residence, Food Protection, Wholesale Food Manufacturing, and Storage Protection Funds, for which compliance is anticipated after June 30, 2013.

The Department will continue to monitor revenues, expenditures, fund balances and excess uncommitted reserves by assessing the submitted Schedules and continue to take necessary actions 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: June 30, 2014.

Department of Public Safety

At June 30, 2010, the Department of Public Safety had four cash funds out of compliance, with excess uncommitted reserves totaling approximately \$4.9 million.

- **Fund: Hazmat Responder Voluntary Certification**
Purpose: Support the administration of the hazardous materials responder voluntary certification program.
1st year of required compliance: 2003
Status: Fiscal Year 2010 is the first year the Fund was not in compliance, with an excess reserve of \$45,490.
- **Fund: Automobile Theft Prevention**
Purpose: Support auto theft prevention, enforcement, prosecution, or offender rehabilitation programs.
1st year of required compliance: 2005, as the Fund was created in 2003.
Status: Fiscal Year 2010 is the first year the Fund was not in compliance, with an excess reserve of \$4,745,297.
- **Fund: Firefighter/First Responder**
Purpose: Supports the duties of the Division of Fire Safety.
1st year of required compliance: 2003
Status: Fiscal Year 2010 is the fourth year the Fund was not in compliance. Excess reserves for these four years are noted in the table below:

Fiscal Year	Amount of Excess
2003	\$ 45,989
2004	\$ 41,573
2005-2008*	—
2009	\$ 54,635
2010	\$ 47,935

*This fund was in compliance during these years.

- **Fund: Criminal Justice Training**
Purpose: Support a wide array of training programs on topics including crisis intervention with mentally ill offenders, anti-bias policing, sex offender and domestic violence management, and human trafficking.
1st year of required compliance: 2009, as the Fund was created in 2007.
Status: Fiscal Year 2010 is the first year the Fund was not in compliance, with an excess reserve of \$65,761.

Recommendation No. 12:

The Department of Public Safety 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 Safety Response:

Agree. The Colorado Division of Fire Safety (DFS) within the Colorado Department of Public Safety (CDPS) administers the Hazmat Responder Voluntary Certification Fund (COFRS Fund 12 F) and the Firefighter/First Responder Fund (COFRS Fund 203). Both these funds monitor and report on certifications for professionals who are employed by governmental and quasi-governmental agencies. In fiscal year 2009, DFS implemented a plan to develop and acquire a “state of the art” database to track and manage professional responder certifications. Funds 12F and 203 are accumulating additional resources above the targeted reserves to finance the acquisition of software for the database. Per our response to the Fiscal Year 2009 audit recommendation regarding excess uncommitted reserves for Fund 203, we anticipate this project will be completed in Fiscal Year 2011.

Agree. The Colorado Division of Criminal Justice (DCJ) within the Colorado Department of Public Safety (CDPS) administers the Criminal Justice Training Fund (COFRS Fund 21N). The fund partially finances various trainings related to the criminal justice function. DCJ anticipates larger training costs in Fiscal Year 2011 that cannot be subsidized from other funding sources. Therefore additional resources were accumulated above the targeted reserve for Fund 21N. DCJ will hold two large trainings during Fiscal Year 2011 that will bring the fund into compliance by Fiscal Year end.

Disagree. The Colorado Department of Public Safety (CDPS) is responsible for the Automobile Theft Prevention Cash Fund (COFRS Fund 17G). The Office of the State Auditor’s recommendation is based on a broad interpretation of the term “entity” as defined in Section 24-75-402 C.R.S., to mean the “state as a whole”. The Department does not agree with this interpretation for the following reasons:

- Section 24-75-402(2) (c) (i) C.R.S., clearly defines an entity as an ORGAN of state government. Dictionaries describe the word “organ” as PART OF A WHOLE.
- The General Assembly differentiated between the three branches of government because it used the word “or” in Section 24-75-402 (2)(c)(i) C.R.S., and therefore segments should be recognized in determining statutory intent.
- The statute’s use of the word “entity” describes smaller subdivisions of government. See Section 24-75-402 (3) (a) C.R.S., Section 24-75-402 (3) (c) C.R.S., Section 24-75-402 (4) (a) and Section 24-75-402 (8) (a) C.R.S.

- If the term “entity” included the entire State, then Section 24-75-402 (2) (e) (V) C.R.S., would not be applicable unless the State’s sovereignty was compromised.

Implementation date:

Hazmat Responder Voluntary Certification	June 30, 2011
Automobile Theft Prevention	June 30, 2011
Firefighter/First Responder	June 30, 2011
Criminal Justice Training	N/A

Auditor Addendum: The interpretation of statute regarding the definition of the term “entity” used by the Office of the State Controller in calculating the target reserve for the Automobile Theft Prevention 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 Regulatory Agencies

At June 30, 2010, the Department of Regulatory Agencies had five cash funds out of compliance, with excess uncommitted reserves totaling approximately \$2.4 million.

- **Fund: Motor Carrier**
Purpose: Support the supervision and regulation of motor carriers.
1st year of required compliance: 2003
Status: Fiscal Year 2010 was the first year the Fund was not in compliance, with an excess reserve of \$522,033.
- **Fund: Conservation Easement Appraisal Revenue**
Purpose: Support the review of conservation easement appraisals and the regulation of the appraisers.
1st year of required compliance: 2010, as the Fund was created in 2008.
Status: Fiscal Year 2010 was the first year the Fund was not in compliance, with an excess reserve of \$106,152.
- **Fund: Division of Registrations**
Purpose: Support the Division’s mission to protect the public through effective licensure and enforcement of many professionals and occupations.
1st year of required compliance: 2001

Status: Eight boards and commissions were out of compliance and had excess reserves totaling \$842,311 at the end of Fiscal Year 2009. Fiscal Year 2010 was the tenth year the Fund was not in compliance, with an excess reserve of \$1,607,282. Thirteen boards and commissions were out of compliance and had excess reserves for Fiscal Year 2010. A detail of these boards follows:

Addiction Counselors Board	\$ 3,115
Barbers & Cosmetologists Board	\$ 152,923
Chiropractic Board ¹	\$ 85,327
Engineers & Land Surveyors Board	\$ 272,205
Massage Therapists Board ¹	\$ 388,117
Mental Health Board	\$ 30,371
Nursing Board	\$ 115,731
Nursing Home Administrators Board ¹	\$ 64,567
Office of Boxing ¹	\$ 48,874
Optometric Board ¹	\$ 71,331
Outfitters Board ¹	\$ 87,422
Passenger Tramway Safety Board ¹	\$ 44,178
Pharmacy Board ¹	\$ 243,121

Total excess reserves, Fiscal Year 2010 \$1,607,282

¹ These boards and commissions had excess reserves in Fiscal Year 2009.

- **Fund: Prescription Drug Monitoring**

Purpose: Support the implementation and maintenance of the Pharmacy Board's prescription drug monitoring program.

1st year of required compliance: 2007, as the Fund was created in 2005.

Status: Fiscal Year 2010 was the second year the Fund was not in compliance, with an excess reserve of \$69,556. In Fiscal Year 2009, the Fund had an excess reserve of \$129,482.

- **Fund: Division of Securities**

Purpose: 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.

1st year of required compliance: 2001

Status: Fiscal Year 2010 is the sixth year the Fund was not in compliance. Excess reserves for these six years are noted in the table below:

Fiscal Year	Amount of Excess
2001	\$ 112,625
2002-2004*	–
2005	\$ 279,648
2006	\$ 288,343
2007	\$ 230,010
2008	\$ 47,333
2009*	–
2010	\$ 85,207

*This fund was in compliance during these years.

Recommendation No. 13:

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 agrees with the recommendation and continually monitors all fund balances for compliance with SB 98-194's limitations on excess uncommitted reserves as soon as possible. While license renewal cycles, fluctuations in licensee population, and expenditure trends can in some cases prevent immediate compliance, in all cases fee adjustments are made at the earliest available opportunity to bring the fund into compliance as quickly as possible. In summary, compliance will occur for the listed funds as follows:

- Conservation Easement Appraisal Fund: June 2011.
- Motor Carrier Cash Fund: June 2011.
- Prescription Drug Monitoring Fund: June 2012.
- Division of Securities Cash Fund: June 2011.
- Division of Registrations Cash Fund: June 2011 (five of thirteen boards), June 2012 (seven of thirteen boards), June 2013 (one of thirteen boards).

For the Conservation Easement Appraisal Fund, appraisal document fees will be cut during Fiscal Year 2011 to achieve compliance. For the Motor Carrier Cash Fund, state vehicle stamp fees will be significantly reduced at the earliest opportunity in January 2011. For the Prescription Drug Monitoring Fund, compliance had been projected by 2011 and is now

forecast for 2012. No action can be taken for this Fund because at current fee levels the fund balance is projected to be negative by 2012 due to a significant negative fluctuation in the population of fee payers. For the Division of Securities Cash Fund, fees are being reduced during 2010 to return the Fund to compliance by June 2011.

In the case of the Division of Registrations Cash Fund, the individual 31 board sub-accounts of this Fund routinely require adjustment for both deficit and excess fund balance, and fees for each non-compliant board are modified accordingly. Fee adjustments are being made for the 13 boards mentioned in the recommendation to achieve compliance as soon as possible. Some boards (Outfitters, Nursing Home Administrators, Boxing) remain on track with originally projected compliance dates in 2011 or are newly projected for compliance in 2011 (Nursing, Passenger Tramway). For other boards (Pharmacy, Chiropractic, Optometric) and for some newly non-compliant boards (Addiction Counselors, Mental Health, Barbers/Cosmetologists, and Engineers and Land Surveyors), further adjustments have been made to target compliance in 2012. Last, compliance is expected by 2013 for Massage Therapists.

Implementation dates:

Conservation Easement Appraisal Fund	June 30, 2011
Motor Carrier Fund	June 30, 2011
Prescription Drug Monitoring Fund	June 30, 2012
Division of Securities Fund	June 30, 2011
Division of Registrations Fund	Five boards June 30, 2011 Seven boards June 30, 2012 One board June 30, 2013

Department of Revenue

At June 30, 2010, the Department of Revenue had four cash funds out of compliance, with excess uncommitted reserves totaling approximately \$3.2 million. These cash funds are:

- Fund: Racing**
Purpose: Promote racing and the recreation, entertainment, and commercial benefits derived from racing.
1st year of required compliance: 2005, as the Fund was created in 2003.
Status: Fiscal Year 2010 was the first year the Fund was not in compliance, with an excess reserve of \$71,522.
- Fund: Colorado Dealer License Board**
Purpose: Support the regulatory oversight function of the Motor Vehicle Dealer Board.

1st year of required compliance: 2001

Status: Fiscal Year 2010 was the third year the Fund was not in compliance. Excess reserves for these three years are noted in the table below:

Fiscal Year	Amount of Excess
2001	\$ 163,256
2002-2006*	-
2007	\$ 569,256
2008-2009*	-
2010	\$ 644,669

*This fund was in compliance during these years.

- **Fund: Liquor Law Enforcement**

Purpose: Support the administration, licensing, and enforcement of Colorado liquor laws.

1st year of required compliance: 2003

Status: Fiscal Year 2010 is the third year the Fund was not in compliance. Excess reserves for these three years are noted in the table below:

Fiscal Year	Amount of Excess
2008	\$ 210,305
2009	\$ 358,335
2010	\$ 455,866

- **Fund: Colorado State Titling and Registration**

Purpose: 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.

1st year of required compliance: 2001

Status: Fiscal Year 2010 is the eighth year the Fund was not in compliance. Excess reserves for these eight years are noted in the following table:

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
2009	\$ 2,459,838
2010	\$ 1,985,717

Recommendation No. 14:

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:

Agree. The Department does monitor excess uncommitted reserves and will continue to do so, on an ongoing basis. The reasons why the various cash funds are not currently in compliance with SB 98-194 is due to mitigating factors as described below for each Cash Fund identified:

Racing Cash Fund: In Fiscal Year 2010, the Division submitted a supplemental request approved by the General Assembly to reduce 6.8 FTE and \$332,823 in the Cash Fund to reflect the cessation of live dog racing events in the State of Colorado. The dog racing industry did not operate in calendar years 2009 and 2010. In addition, the Division experienced higher than anticipated vacancies throughout the fiscal year. Consequently, the Racing Division's expenditures were lower than originally projected at the time of fee setting. It is anticipated that expenditure levels will remain less than originally projected in Fiscal Year 2011 and, thereafter. Therefore, the Racing Division is expected to adjust track fees accordingly to bring the fund into compliance by the end of Fiscal Year 2011.

Auto Dealers License Fund: This Fund is not in compliance with SB 98-194 due to several mitigating factors. In Fiscal Year 2009, the Fund experienced significant cash flow problems as a result of the poor economy. An unprecedented number of dealerships closed, causing an adverse effect on license revenues. Consequently, the Board increased license fees by 90 percent in the spring of 2009 to offset the loss of license revenues and to reflect economic uncertainties in the automotive market. For Fiscal Year 2011, the Division is projecting a license fee decrease of

approximately 35 percent to bring the fund into compliance by Fiscal Year 2013. Due to the volatility of the automotive industry, the Division is proceeding ahead cautiously to minimize significant changes in the license fee structure.

Liquor Enforcement Cash Fund: The Liquor Enforcement Division's Fiscal Year 2010 expenditures were lower than projected due to unanticipated vacancy savings. The Division is currently developing plans to reduce the uncommitted reserve balance by \$156,000 over a 12-month period, commencing December 1, 2010 (\$91,000 in Fiscal Year 2011 and \$65,000 in Fiscal Year 2012). Assuming the receipt of 100 new and transfer applications per month, a fee reduction of \$130 per application (from \$1,025 to \$895) is expected to achieve the desired revenue stream. The earliest implementation date for a fee change is December 1, 2010, as 330 local licensing jurisdictions must be advised and prepared to implement the change on behalf of the state liquor licensing authority.

The reduction in application fees is expected to bring the uncommitted reserve balance into compliance over a two-year period. Reducing fees by a greater amount to achieve the 16.5 percent maximum by the conclusion of Fiscal Year 2011 could eliminate the reserve balance entirely by the end of Fiscal Year 2012. Under this proposal, the Division's cash flow projections for Fiscal Year 2012 are expected to stabilize, bringing the uncommitted reserve balance into compliance by year end.

Colorado State Titling and Registration Fund: The Department is projecting a negative fund balance beginning in Fiscal Year 2013 based on a significant decline in revenues over the past three fiscal years. Since Fiscal Year 2007 collections have dropped by over 17 percent, while expenditures have dropped over 25 percent during the same period of time. In an effort to mitigate this situation, the Department capped spending from the Fund for Fiscal Year 2009 and Fiscal Year 2010, forcing significant spending reversions to ensure that the fund balance remains positive in future years. These actions were necessary to prevent a negative fund balance situation; however, they result in excess uncommitted funds in the CSTARs Fund.

Additionally, recognizing that legislative action is required to address the long term fund balance concerns, the General Assembly passed HB 10-1341 during the 2010 Legislative Session. This legislation authorizes the transfer of uncommitted and unencumbered funds from the Motorist Insurance Identification account to the CSTARs account to address insolvency concerns for Fiscal Year 2011 and Fiscal Year 2012. Without this legislative action, the Department would face a negative fund balance in the CSTARs Fund beginning in Fiscal Year 2012.

Implementation dates:

Racing Cash Fund	June 30, 2011
Auto Dealer License Fund	June 30, 2013
Liquor Enforcement Fund	June 30, 2012
Colorado State Titling and Registration Fund	June 30, 2011

Department of State

At June 30, 2010, the Department of State had three cash funds out of compliance, with excess uncommitted reserves totaling approximately \$2.1 million. These cash funds are:

- **Fund: Identity Theft Financial Fraud**

Purpose: Support the administration of the Colorado Identity Theft Fraud Investigation Unit. These fees are collected by the Department of State and transmitted to the Department of Public Safety.

1st year of required compliance: 2008, as the Fund was created in 2006.

Status: Fiscal Year 2010 was the first year the Fund was not in compliance, with an excess reserve of \$13,317.

- **Fund: Secretary of State Fees**

Purpose: Support the direct and indirect costs associated with the Department's duties.

1st year of required compliance: 2003

Status: Fiscal Year 2010 is the seventh year the Fund was not in compliance. Excess reserves for these seven years are noted in the following table:

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
2009*	–
2010	\$ 1,911,907

*This fund was in compliance during this year.

- **Fund: Notary Administration**

Purpose: Support the Secretary of State's Office in performing its duties under Section 12-55-102.5(2), C.R.S.

1st year of required compliance: 2003

Status: Fiscal Year 2010 is the seventh year the Fund was not in compliance. Excess reserves for these seven years are 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
2009*	–
2010	\$ 148,145

*This fund was in compliance during this year.

Recommendation No. 15:

- a. 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.
- b. The Department should also work with the Department of Public Safety to monitor the excess uncommitted reserves in the Identity Theft Financial Fraud cash fund to ensure this cash fund is in compliance with SB 98-194 requirements as soon as possible.

Department of State Response:

Agree. The Department of State has been involved recently with the Office of State Planning and Budgeting regarding the most recent projected budget deficit. The Secretary has indicated to the Governor that we will contribute \$3.5 million of the current Secretary of State Fees Cash Fund (Fund 200) excess reserves to balancing the State's budget. With this contribution the department will be in compliance with SB 98-194.

The Department has temporarily reduced its fees in the Notary Administration Cash Fund (Fund 20N) and projects to be compliant with the law no later than June 30, 2011.

By statute the Colorado Identity Theft and Financial Fraud Cash Fund (Fund 19Q) is administered by the Department of Public Safety. Section 24-33.5-1707 C.R.S. This statute created the Fund in which we deposit

the \$3.00 into each month and distribute to the Department of Public Safety.

Implementation date: June 30, 2011.

Department of Public Safety Response:

Disagree. The Colorado Department of Public Safety (CDPS) accounts for expenditures related to identity theft in the Identity Theft Financial Fraud Cash Fund (COFRS Fund 19Q). The Office of the State Auditor's recommendations is based on a broad interpretation of the term "entity" as defined in Section 24-75-402 C.R.S., to mean the "state as a whole". The Department does not agree with this interpretation for the following reasons:

- Section 24-75-402(2) (c) (i) C.R.S., clearly defines an entity as an ORGAN of state government. Dictionaries describe the word "organ" as PART OF A WHOLE.
- The General Assembly differentiated between the three branches of government because it used the word "or" in Section 24-75-402 (2) (c) (i) C.R.S., and therefore segments should be recognized in determining statutory intent.
- The statute's use of the word "entity" describes smaller subdivisions of government. See Section 24-75-402 (3) (a) C.R.S., Section 24-75-402 (3) (c) C.R.S., Section 24-75-402 (4) (a) and Section 24-75-402 (8) (a) C.R.S.
- If the term "entity" included the entire state, then Section 24-75-402 (2) (e) (V) C.R.S., would not be applicable unless the state's sovereignty was compromised.

Auditor Addendum: The interpretation of statute regarding the definition of the term "entity" used by the Office of the State Controller in calculating the target reserve for the Identity Theft Financial Fraud 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 Treasury

At June 30, 2010, the Department of Treasury had one fund out of compliance, with excess uncommitted reserves totaling approximately \$1.4 million, specifically the AIR Cash Fund. 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.

- **Fund: AIR**
Purpose: Support the costs of motor vehicle emissions activities and fund other environmental pollution control programs.
1st year of required compliance: 2001
Status: Fiscal Year 2010 is the eighth year the Fund was not in compliance. Excess reserves for these eight years are noted in the table below:

Fiscal Year	Amount of Excess
2001	\$ 43,855
2004	\$ 588,379
2005	\$ 1,165,131
2006	\$ 2,023,224
2007	\$ 2,475,151
2008	\$ 2,219,936
2009	\$ 1,971,456
2010	\$ 1,405,846

Recommendation No. 16:

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 September and October 2010 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.

Department of Revenue Response:

Agree. The Department of Revenue will continue to provide its projected expenses to the Treasury Department to assist in their efforts to monitor the fund.

Department of Public Health and Environment Response:

Agree. As a result of the additional expenses incurred because of the adoption of legislation to expand the automobile inspection and readjustment program to Larimer and Weld counties (Senate Bill 09-003), the Department will eliminate the excess uncommitted reserves by the end of Fiscal Year 2012.

Implementation date: June 30, 2012.

Disposition of Prior Audit Recommendations

The following recommendations are from the *Cash Funds Uncommitted Reserves Report* for the fiscal year ended June 30, 2009.

Rec. No.	Recommendation	Disposition
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.	Implemented
3	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. 4
4	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. 7
5	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. 8
6	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. 9

Rec. No.	Recommendation	Disposition
7	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. 11
8	The Department of Public Safety should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with statutory requirements.	See current year Recommendation No. 12
9	The Department of Regulatory Agencies should monitor excess uncommitted reserves to ensure that cash funds are in compliance with statutory requirements.	See current year Recommendation No. 13
10	The Department of Revenue should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with statutory requirements.	See current year Recommendation No. 14
11	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. 16

Financial Information

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November 9, 2010

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, 2010. 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 \$ 36,441,264 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.



We Set the Standard for Good Government

**CASH FUNDS UNCOMMITTED RESERVES REPORT, Uncommitted Reserves equal or greater than \$50,000
FOR FISCAL YEAR ENDED JUNE 30, 2010**

Department/Agency	Fund	Fund Balance (Note 4)	Exempt Assets (Note 5)
Department of Agriculture			
BAA DEPARTMENT OF AGRICULTURE	103 AGRICULTURAL PRODUCTS INSPECTN	303,271	1,570
BAA DEPARTMENT OF AGRICULTURE	104 VET, VACCINE & SVC FUND	112,610	0
BAA DEPARTMENT OF AGRICULTURE	16R INSPECT & CONSUMER SERVIC CASH	1,539,906	0
BAA DEPARTMENT OF AGRICULTURE	294 PET ANIMAL CARE AND FACILITY	80,609	0
Total, Department of Agriculture		2,036,396	1,570
Department of Education			
DAA DEPARTMENT OF EDUCATION	293 EDUCATOR LICENSURE CASH FUND	285,572	0
Total, Department of Education		285,572	0
Governor's Office			
EDA OFFICE OF ECONOMIC DEVELOPMENT	13P TRAVEL AND TOURISM ADDITIONAL	1,906,676	0
EGB OFFICE OF INFORMATION TECH	603 TELECOMMUNICATIONS	4,100,865	1,030,526
Total, Governor's Office		6,007,541	1,030,526
Department of Health Care Policy and Financing			
UHA DEPT OF HLTH CARE POLICY & FIN	15D BREAST & CERVICAL CANCER PRVNT	9,036,534	0
Total, Department of Health Care Policy and Financing		9,036,534	0
Department of Higher Education			
GCA STATE HISTORICAL SOCIETY	401 LIMITED GAMING FUND	50,073,203	0
GPA PRIVATE OCCUPATIONAL SCHOOL DV	222 PRIVATE OCCUPATIONAL SCHOOLS	79,942	0
Total, Department of Higher Education		50,153,145	0
Department of Human Services			
IHA DEPARTMENT OF HUMAN SERVICES	12T CHILD CARE LICENSING CASH FUND	91,887	0
IHA DEPARTMENT OF HUMAN SERVICES	17K RECORDS AND REPORTS FUND	68,503	0
IHA DEPARTMENT OF HUMAN SERVICES	18R FOOD DISTRIBUTION PROG SERVICE	164,681	0
IHA DEPARTMENT OF HUMAN SERVICES	194 DOMESTIC ABUSE PROGRAM	882,235	0
Total, Department of Human Services		1,207,306	0
Judicial Branch			
JBA SUPREME COURT LIBRARY	700 OTHER EXPENDABLE TRUSTS	276,052	29,448
Total, Judicial Branch		276,052	29,448
Department of Labor and Employment			
KAA DEPT OF LABOR AND EMPLOYMENT	136 DISPLACED HOMEMAKERS	99,051	0
KAA DEPT OF LABOR AND EMPLOYMENT	137 BOILER INSPECTION	1,464,206	0
Total, Department of Labor and Employment		1,563,257	0
Department of Law			
LAA DEPARTMENT OF LAW	150 COLLECTION AGENCY BOARD	181,570	0
LAA DEPARTMENT OF LAW	151 UNIFORM CONSUMER CREDIT CODE	364,809	0
LAA DEPARTMENT OF LAW	296 P.O.S.T. BOARD CASH FUND	557,008	0
Total, Department of Law		1,103,387	0
Department of Local Affairs			
NAA DEPARTMENT OF LOCAL AFFAIRS	12V BUILDING REGULATION FUND	320,938	0
NAA DEPARTMENT OF LOCAL AFFAIRS	16E PRIVATE ACTIV BOND ALLOCATION	56,328	0
NAA DEPARTMENT OF LOCAL AFFAIRS	16F PROPERTY TAX EXEMPTION FUND	185,811	0
NAA DEPARTMENT OF LOCAL AFFAIRS	17A PROCESS & END USERS WASTE TIRE	373,659	0
NAA DEPARTMENT OF LOCAL AFFAIRS	21Z WASTE TIRE CLEANUP FUND	1,000,725	0
NAA DEPARTMENT OF LOCAL AFFAIRS	289 WASTE TIRE RECYCLING FUND	529,451	0
Total, Department of Local Affairs		2,466,912	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	2,209,532	2,215,304	2,199,136	786	300,915	362,857	0
0	361,869	361,869	347,484	0	112,610	57,335	55,275
0	2,579,505	2,749,494	2,640,584	95,206	1,444,700	1,320,292	124,408
0	569,645	587,463	563,907	2,445	78,164	93,045	0
0	5,720,551	5,914,130	5,751,111	98,437	1,936,389	1,833,529	179,683
0	1,884,099	1,884,099	2,181,492	0	285,572	359,946	0
0	1,884,099	1,884,099	2,181,492	0	285,572	359,946	0
1,266,823	407,951	1,241,286	601,435	429,564	210,289	99,237	111,052
0	1,576,702	20,340,740	19,313,649	2,832,343	237,996	3,186,752	0
1,266,823	1,984,653	21,582,026	19,915,084	3,261,907	448,285	3,285,989	111,052
0	186,125	1,036,360	2,201,761	7,413,618	1,622,916	363,291	1,259,625
0	186,125	1,036,360	2,201,761	7,413,618	1,622,916	363,291	1,259,625
0	546,212	26,384,543	29,196,497	49,036,589	1,036,614	4,817,422	0
0	772,526	772,526	759,902	0	79,942	125,384	0
0	1,318,738	27,157,069	29,956,399	49,036,589	1,116,556	4,942,806	0
0	701,024	704,849	732,525	499	91,388	120,867	0
0	768,769	768,769	761,362	0	68,503	125,625	0
0	153,584	462,687	428,441	110,017	54,664	70,693	0
0	626,140	930,745	203,308	288,729	593,506	33,546	559,960
0	2,249,517	2,867,050	2,125,636	399,245	808,061	350,731	559,960
0	158,980	469,410	332,081	163,084	83,520	54,793	28,727
0	158,980	469,410	332,081	163,084	83,520	54,793	28,727
0	120,758	120,758	120,887	0	99,051	145,000	0
0	1,453,194	1,484,001	1,248,684	30,396	1,433,810	973,522	460,288
0	1,573,952	1,604,759	1,369,571	30,396	1,532,861	1,118,522	460,288
0	470,275	477,215	450,596	2,641	178,929	74,348	104,581
0	1,169,342	1,475,486	1,270,448	75,693	289,116	419,248	0
0	2,684,506	2,684,506	2,243,030	0	557,008	370,100	186,908
0	4,324,123	4,637,207	3,964,074	78,334	1,025,053	863,696	291,489
0	681,445	685,880	692,833	2,075	318,863	114,317	204,546
0	8,261	8,261	44,679	0	56,328	243,831	0
0	702,443	702,443	672,580	0	185,811	110,976	74,835
0	816,657	967,999	671,342	58,420	315,239	110,771	204,468
0	816,352	2,606,376	2,776,793	687,284	313,441	458,171	0
0	3,058,562	3,069,815	2,540,365	1,941	527,510	419,160	108,350
0	6,083,720	8,040,774	7,398,592	749,720	1,717,192	1,457,226	592,199

**CASH FUNDS UNCOMMITTED RESERVES REPORT, Uncommitted Reserves equal or greater than \$50,000
FOR FISCAL YEAR ENDED JUNE 30, 2010**

Department/Agency		Fund		Fund Balance (Note 4)	Exempt Assets (Note 5)
Department of Natural Resources					
PEA	DIVISION OF WATER RESOURCES	166	SATELLITE MONITORING	194,541	0
PEA	DIVISION OF WATER RESOURCES	167	GROUND WATER MANAGEMENT	80,958	0
PEA	DIVISION OF WATER RESOURCES	165	WELL INSPECTION CASH FUND	120,962	0
PEA	DIVISION OF WATER RESOURCES	209	GRAVEL PIT LAKES	52,530	0
PHA	OIL AND GAS CONSERVATION COMM	170	OIL & GAS CONSERVATION FUND	6,234,350	5,691
PIA	COLORADO GEOLOGICAL SURVEY	171	GEOLOGICAL SURVEY CASH FUND	768,585	6,521
PJA	PARKS AND OUTDOOR RECREATION	16H	PARKS STORES REVOLVING FUND	168,130	0
PJA	PARKS AND OUTDOOR RECREATION	172	PARKS CASH FUND	220,026	150
PJA	PARKS AND OUTDOOR RECREATION	173	SNOWMOBILE RECREATION FUND	478,693	0
PJA	PARKS AND OUTDOOR RECREATION	175	RIVER OUTFITTERS	50,049	0
PJA	PARKS AND OUTDOOR RECREATION	210	OFF HIGHWAY VEHICLES	10,353,744	1,544,229
PKA	DIV RECLAMATION,MINING,SAFETY	256	MINED LAND RECLAMATION FUND	520,017	4,665
Total, Department of Natural Resources				19,242,585	1,561,256
Department of Personnel and Administration					
ACA	DIV OF FINANCE AND PROCUREMENT	281	SUPPLIER DATABASE CASH FUND	201,086	15,328
ACA	DIV OF FINANCE AND PROCUREMENT	604	DEBT COLLECTION FUND	339,131	17,412
Total, Department of Personnel and Administration				540,217	32,740
Department of Public Health and Environment					
FAA	DEPT OF PUB HLTH & ENVIRONMENT	117	SOLID WASTE MGMT RESERVE	431,903	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	119	STATIONARY SOURCES	1,877,927	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	120	WATER QUALITY	1,790,133	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	121	NEWBORN GENETICS	1,489,467	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	123	RADIATION CONTROL	245,838	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	124	VITAL RECORDS	623,926	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	126	HAZ WASTE FEES	721,158	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	128	SLUDGE MGMT	76,140	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	16K	DRINKING WATER CASH FUND	177,999	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	20Y	RECYCLING RSRCS ECONOMIC OPPOR	221,617	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	246	ASSISTED LIVING RESIDENCE FUND	413,411	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	266	FOOD PROTECTION CASH FUND	280,208	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	275	OZONE PROTECTION FUND	107,699	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	409	EMERGENCY MEDICAL SERVICES	1,247,711	0
FFA	HEALTH - CONSUMER PROTECTION	16L	WHOLS FOOD MANF & STRGE PROTEC	69,315	0
FMA	HEALTH-HEALTH FACILITIES	12A	TRAUMA SYSTEM CASH FUND	91,077	0
FMA	HEALTH-HEALTH FACILITIES	21S	ASSTD LIVING RESID IMPROVEMENT	54,832	0
FMA	HEALTH-HEALTH FACILITIES	224	MEDICATION ADMINISTRATION FUND	50,768	0
FMA	HEALTH-HEALTH FACILITIES	265	HLTH FAC GEN'L LICENSURE	277,592	0
Total, Department of Public Health and Environment				10,248,721	0
Department of Public Safety					
RAA	DEPARTMENT OF PUBLIC SAFETY	12F	HAZMAT RESPONDER VOL CERT	58,866	83
RAA	DEPARTMENT OF PUBLIC SAFETY	17G	AUTO THEFT PREVENTION CASH FND	5,283,434	0
RAA	DEPARTMENT OF PUBLIC SAFETY	203	FIREFIGHTER/FIRST RESPONDER	72,552	733
RAA	DEPARTMENT OF PUBLIC SAFETY	21N	CRIMINAL JUSTICE TRAINING	83,036	0
Total, Department of Public Safety				5,497,888	816

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	177,999	511,929	520,877	126,899	67,642	85,945	0
0	430,017	440,921	497,047	2,002	78,956	82,013	0
0	385,335	389,139	311,692	1,182	119,780	51,429	68,351
0	41,524	41,524	28,694	0	52,530	4,735	47,795
0	5,601,318	10,475,062	8,678,663	2,898,015	3,330,644	4,000,000	0
0	379,039	4,130,727	4,188,066	692,136	69,928	691,031	0
0	376,244	376,244	356,910	0	168,130	200,000	0
0	21,631,094	35,148,912	34,241,104	84,561	135,315	5,649,782	0
0	1,032,615	1,046,126	906,409	6,182	472,511	149,557	322,954
0	71,825	71,825	74,778	0	50,049	12,338	37,711
4,513,316	4,013,215	4,181,937	3,162,961	173,332	4,122,867	521,889	3,600,978
0	1,098,239	3,044,346	2,994,681	329,440	185,912	494,122	0
4,513,316	35,238,464	59,858,692	55,961,882	4,313,749	8,854,264	11,942,841	4,077,789
0	351,620	351,620	261,752	0	185,758	43,189	142,569
0	2,641,860	2,641,860	2,402,468	0	321,719	396,407	0
0	2,993,480	2,993,480	2,664,220	0	507,477	439,596	142,569
0	2,081,606	2,081,606	1,974,374	0	431,903	325,772	106,131
0	9,570,469	9,598,930	9,603,062	5,568	1,872,359	1,584,505	287,854
0	4,387,355	4,448,204	4,434,388	24,488	1,765,645	731,674	1,033,971
0	6,163,642	6,163,642	5,069,209	0	1,489,467	836,419	653,048
0	2,609,973	2,609,973	2,435,125	0	245,838	401,796	0
0	2,306,356	2,319,302	2,116,254	3,483	620,443	349,182	271,261
0	2,668,285	2,668,285	2,380,701	0	721,158	392,816	328,342
0	243,256	243,469	202,136	67	76,073	33,352	42,721
0	517,540	523,394	453,996	1,991	176,008	74,909	101,099
0	2,029,111	2,059,526	1,912,609	3,273	218,344	315,580	0
0	1,035,607	1,035,607	813,276	0	413,411	134,191	279,220
0	876,527	888,199	666,260	3,682	276,526	109,933	166,593
0	259,949	260,193	254,525	101	107,598	41,997	65,601
0	9,785,322	9,841,995	9,857,565	7,185	1,240,526	1,626,498	0
0	244,042	244,042	213,923	0	69,315	35,297	34,018
0	372,181	374,867	390,913	653	90,424	64,501	25,923
0	13,500	14,592	0	4,103	50,729	0	50,729
0	196,936	198,956	190,813	515	50,253	31,484	18,769
0	1,074,747	1,074,747	1,062,326	0	277,592	175,284	102,308
0	46,436,404	46,649,529	44,031,455	55,109	10,193,612	7,265,190	3,567,588
0	95,204	95,767	78,466	346	58,437	12,947	45,490
0	5,370,121	5,489,756	2,563,627	115,139	5,168,295	422,998	4,745,297
0	140,101	141,536	140,338	728	71,091	23,156	47,935
0	74,715	84,631	45,736	9,729	73,307	7,546	65,761
0	5,680,141	5,811,690	2,828,167	125,942	5,371,130	466,647	4,904,483

**CASH FUNDS UNCOMMITTED RESERVES REPORT, Uncommitted Reserves equal or greater than \$50,000
FOR FISCAL YEAR ENDED JUNE 30, 2010**

Department/Agency	Fund	Fund Balance (Note 4)	Exempt Assets (Note 5)
Department of Regulatory Agencies			
SCA DIVISION OF BANKING	244 PUBLIC DEPOSIT ADMINISTRATION	560,537	4,433
SEA DIVISION OF FINANCIAL SERVICES	272 FINANCIAL SERVICES CASH FUND	213,884	0
SGA PUBLIC UTILITIES COMMISSION	184 FIXED UTILITIES	1,865,644	0
SGA PUBLIC UTILITIES COMMISSION	185 MOTOR CARRIER	1,474,734	0
SGA PUBLIC UTILITIES COMMISSION	251 LOW INCOME TELEPHONE ASSIST	233,894	0
SIA DIVISION OF REAL ESTATE	212 REAL ESTATE CASH FUND	70,329	0
SIA DIVISION OF REAL ESTATE	22G CONSERV EASEMENT APPRAISAL REV	122,761	0
SJB OFFICE OF BOXING	189 DIV OF REGISTRATIONS CASH FUND	91,983	0
SJF BARBERS & COSMETOLOGISTS BOARD	189 DIV OF REGISTRATIONS CASH FUND	287,035	0
SJG CHIROPRACTIC BOARD	189 DIV OF REGISTRATIONS CASH FUND	126,191	0
SJJ ENGINEERS & LAND SURVEYORS BD	189 DIV OF REGISTRATIONS CASH FUND	396,606	3,250
SJK MENTAL HEALTH BOARDS	189 DIV OF REGISTRATIONS CASH FUND	223,030	0
SJN NURSING BOARD	189 DIV OF REGISTRATIONS CASH FUND	890,402	0
SJO NURSING HOME ADMINISTRATORS BD	189 DIV OF REGISTRATIONS CASH FUND	89,483	0
SJP OPTOMETRIC BOARD	189 DIV OF REGISTRATIONS CASH FUND	90,150	0
SJQ OUTFITTERS BOARD	189 DIV OF REGISTRATIONS CASH FUND	112,477	0
SJR PASSENGER TRAMWAY SAFETY BOARD	189 DIV OF REGISTRATIONS CASH FUND	132,915	0
SJS PHARMACY BOARD	189 DIV OF REGISTRATIONS CASH FUND	410,050	0
SJX ADDICTION COUNSELORS	189 DIV OF REGISTRATIONS CASH FUND	57,744	0
SKC MASSAGE THERAPISTS	189 DIV OF REGISTRATIONS CASH FUND	429,330	2,800
SJS PHARMACY BOARD	185 PRESCRIPTION DRUG MONITORING	105,755	0
SLA DIVISION OF SECURITIES	213 DIV OF SECURITIES CASH FUND	617,993	0
Total, Department of Regulatory Agencies		8,602,927	10,483
Department of Revenue			
TAA REVENUE - ADMINISTRATION	16V RACING CASH FUND	272,179	0
TAA REVENUE - ADMINISTRATION	192 COLO DEALER LICENSE BOARD	1,082,850	1,222
TAA REVENUE - ADMINISTRATION	236 LIQUOR LAW ENFORCEMENT	809,114	819
TAA REVENUE - ADMINISTRATION	404 COLO TITLE AND REGIS (CSTARS)	3,606,618	112,684
TAA REVENUE - ADMINISTRATION	437 LICENSING SERVICES CASH FUND	2,227,467	0
Total, Department of Revenue		7,998,228	114,725
Department of State			
VAA DEPARTMENT OF STATE	19Q IDENTITY THEFT FINANCIAL FRAUD	53,307	0
VAA DEPARTMENT OF STATE	200 SECRETARY OF STATE FEES	4,852,298	0
VAA DEPARTMENT OF STATE	20N NOTARY ADMINISTRATION CASH FD	213,227	0
Total, Department of State		5,118,832	0
Department of Treasury			
WBA TREASURY - OPERATING	406 AIR ACCOUNT	2,788,046	0
Total, Department of Treasury		2,788,046	0
Grand Total		134,173,546	2,781,564

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	4,089,338	4,138,996	4,199,873	6,672	549,432	692,979	0
0	1,673,907	1,687,369	1,529,833	1,706	212,178	252,422	0
0	12,317,591	12,780,775	11,689,022	67,612	1,798,032	1,928,689	0
0	1,224,745	2,274,172	1,649,563	680,523	794,211	272,178	522,033
0	1,311,515	1,311,515	1,178,334	0	233,894	250,000	0
0	4,784,467	5,054,216	3,936,840	3,754	66,575	649,579	0
0	144,200	144,200	100,659	0	122,761	16,609	106,152
0	260,001	260,001	261,269	0	91,983	43,109	48,874
0	1,041,956	1,041,956	812,801	0	287,035	134,112	152,923
0	277,866	277,866	247,661	0	126,191	40,864	85,327
0	1,055,588	1,055,588	734,247	0	393,356	121,151	272,205
0	1,329,516	1,332,352	1,164,752	475	222,555	192,184	30,371
0	4,242,369	4,840,052	4,028,593	109,953	780,449	664,718	115,731
0	62,909	62,909	151,008	0	89,483	24,916	64,567
0	114,189	114,189	114,057	0	90,150	18,819	71,331
0	149,343	150,593	146,189	934	111,543	24,121	87,422
0	575,470	575,470	537,803	0	132,915	88,737	44,178
0	1,191,796	1,191,796	1,011,691	0	410,050	166,929	243,121
0	394,184	394,191	331,081	1	57,743	54,628	3,115
0	223,911	223,911	232,806	0	426,530	38,413	388,117
0	98,393	92,393	261,015	-6,868	112,623	43,067	69,556
0	3,559,549	3,559,549	3,229,007	0	617,993	532,786	85,207
0	40,122,803	42,564,059	37,548,104	864,762	7,727,682	6,251,010	2,390,230
3,174	1,272,142	1,272,142	1,196,868	0	269,005	197,483	71,522
4,872	3,473,045	3,473,045	2,618,709	0	1,076,756	432,087	644,669
3,258	2,231,887	2,231,887	2,116,187	0	805,037	349,171	455,866
27,824	7,991,733	8,073,871	8,758,367	35,262	3,430,848	1,445,131	1,985,717
726,914	16,100,026	17,106,570	17,921,393	88,292	1,412,261	2,957,030	0
766,042	31,068,833	32,157,515	32,611,524	123,554	6,993,907	5,380,902	3,157,774
0	270,804	270,804	242,361	0	53,307	39,990	13,317
0	15,375,089	17,189,222	14,716,870	512,107	4,340,191	2,428,284	1,911,907
0	575,383	575,383	394,439	0	213,227	65,082	148,145
0	16,221,276	18,035,409	15,353,670	512,107	4,606,725	2,533,356	2,073,369
0	6,701,230	7,027,683	7,592,047	129,512	2,658,534	1,252,688	1,405,846
0	6,701,230	7,027,683	7,592,047	129,512	2,658,534	1,252,688	1,405,846
6,546,181	209,947,089	290,290,941	273,786,870	67,356,065	57,489,736	50,162,759	25,202,671

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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;
- The Colorado Bureau of Identification Unit Fund;
- The Buildings and Grounds Cash Fund;
- The Judicial Department Information Technology Cash Fund;
- The Private Activity Bond Allocations Fund;¹
- The Colorado High Cost Administration Fund;
- The Public School Construction and Inspection Cash Fund;
- The Medical Marijuana License Fund; and
- Any cash fund used to fund a single program if the program has been in existence less than two full fiscal years.

¹Although the Private Activity Bond Allocations Fund is specifically excluded from the cash reserves report based on the cash funds report statute, the language included in the fund's enabling statute provides for an alternate target reserve for the fund. The alternate target reserve is applicable to funds reported on the cash reserves report. Therefore, we are including the fund in the cash reserves report for informational purposes only.

NOTE 4. FUND BALANCE

Fund balance is the net of total assets and total liabilities in each fund as of June 30, 2010.

NOTE 5. EXEMPT ASSETS

Exempt assets are any long-term assets or non-monetary current assets held by the fund at June 30, 2010. "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.

NOTES TO CASH FUNDS UNCOMMITTED RESERVES REPORT

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;
- 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 2010 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

Descriptions of Cash Funds

These cash funds are included on the Cash Funds Uncommitted Reserves Report (pages 56-61) for the Fiscal Year ended June 30, 2010, prepared by the Office of the State Controller.

Fund Description

AGRICULTURE

- 103 - Agricultural Products Inspection Fixed fees assessed for the inspection and certification of fruits and vegetables. All moneys collected pay for operational costs.
- 104 - Vet, Vaccine and Service 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.
- 16R - Inspection and Consumer Services Fees charged to issue inspection certificates for fruits and vegetables. Moneys are used to pay the operational costs.
- 294 - Pet Animal Care and Facility Fees assessed for the inspection and licensing of pet animal care facilities. Fees used 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. Moneys are used to fund the operational costs.

EDUCATION

- 293 - Educator Licensure 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.

OFFICE OF THE GOVERNOR

- 13P – Travel and Tourism Additional Proceeds from the sale of advertising on the Colorado.com website and through the Colorado Visitors Guide, and donations and grants received from private sources to promote Colorado as an international travel destination.

603 - Telecommunications

Fees collected from the users of the Office of Information Technology's telephone and data communication services. Moneys are used to fund the operational costs.

HEALTH CARE POLICY AND FINANCING

15D – Breast & Cervical Cancer
Prevention

Gifts, grants, or donations to provide for the prevention and treatment of breast and cervical cancer for women who are not yet 65 years old, have been diagnosed with breast or cervical cancer, and do not have any credible insurance coverage.

HIGHER EDUCATION

401 - Limited Gaming

Distributions of limited stakes gaming revenue from the Division of Gaming within the Department of Revenue. The moneys in this fund compensate the municipalities located in the counties of Gilpin and Teller (other than the City of Central, the City of Black Hawk, and the City of Cripple Creek) for various expenses incurred in response to the limited gaming permitted in the counties of Gilpin and Teller.

222 - Private Occupational Schools

Student assessments (student registration fees), institutional applications, course reviews, agent fees, and changes in school ownership, location, or name. Moneys are used to fund the operational costs.

HUMAN SERVICES

12T - Child Care Licensing

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

17K - Records and Reports

Fees collected are from conducting background screening of applicants for employers against the registry database that contains individuals who have a confirmed history of child abuse.

18R - Food Distribution Program
Services

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

194 – Domestic Abuse Program

Fees are from a portion of the docket fees collected in civil actions. Fees received are administering the domestic abuse program including administration.

JUDICIAL

700 – Other Expendable Trusts
Supreme Court Law Library

Fees come from Appellate court filings, single client, pro hac vice, and cost recoveries from copier charges. These fees exclusively funds new/replacement books and magazine subscriptions for the Law Library.

LABOR AND EMPLOYMENT

136 - Displaced Homemakers

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

Inspection fees to support a boiler inspection program that 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.

LAW

- 150 - Collection Agency Board Fees to regulate collection agencies and debt collectors who pay registration fees for licenses. The Board can assess fines for unlawful practices. Moneys are used to fund the operational costs.

- 151 - Uniform Consumer Credit Code Fees collected with the official notification to the state that individuals are participating in consumer credit sales or consumer leases within the state. The funds are appropriated annually by the General Assembly for the administration and enforcement of this code.

- 296 - P.O.S.T. Board Fees collected for inspection of peace officer training programs and certification of qualified peace officers under the provisions of the Peace Officers Standards and Training (P.O.S.T.). Funds are appropriated annually by the General Assembly for the administration of the program.

LOCAL AFFAIRS

- 12V - Building Regulation 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.

- 16F - Property Tax Exemption Fee of \$150 per late application for property tax exemption and an annual exempt property filing fee of \$53 per property. Moneys are used to fund the operational costs of the program.

- 17A - Process and End Users of Waste
Tire Fee per tire assessed on the sale of each new tire. Fee used to process old tires and provide reuse/recycling incentives.

Fund Description

21Z – Waste Tire Cleanup
Fee on the sale of each new tire to assist new and existing waste tire recycling technologies to become economically feasible and to thereby encourage the use of waste tires and reduce the storage of waste tires in Colorado.

289 – Waste Tire Recycling
Fee per tire assessed on the sale of each new tire. The revenue is to be used to encourage the development of techniques for resource recovery, recycling, and reuse of waste tires, to provide for the cleanup of waste tires that have been disposed of illegally, and to study the feasibility and cost-efficiency of creating transportation grants for the purpose of transporting waste tires to other end users.

NATURAL RESOURCES

166 - Satellite Monitoring
Fees collected for the distribution of data generated, collected, studied, and compiled about the water supplies of this state.

167 - Ground Water Management
Fees for well permits and filing fees for the issuance of water well permits.

16S – Well Inspection
Fees collected by the state engineer for well permits shall be appropriated to and expended by the state engineer for monitoring and inspecting well construction and pump installation.

209 – Gravel Pit Lakes
Fees collected with an application for approval of a plan for augmentation or a plan of substitute supply shall be used by the state engineer for the implementation and enforcement of the water augmentation program.

170 - Oil and Gas Conservation
Fees charged for oil and gas operating permits, and levies charged on oil and gas production.

171 - Geological Survey
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.

Fund Description

16H - Parks Stores Revolving	Revenues from the sale of goods to park retail “stores.” Funds are used to restocking items to be resold in retail “stores” in the parks.
172 – Parks	Revenues received from division facilities and fees used to administer, manage, and supervise state park and outdoor recreation system and financing of impact assistance grants.
173 - Snowmobile Recreation	Fees charged for the registration of snowmobiles. Fees used for the administration of the snowmobile registration program and enforcement of the statutes 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.
210 – Off Highway Vehicles	Fees collected from the registration of off-highway vehicles and fees from the sale of off-highway vehicle use permits. Funds used to provide information about and promote awareness on the availability of off-highway vehicle recreational opportunities, promotion of off-highway vehicle safety facilities, and the purchase or lease of private land for the purposes of access to public land.
256 - Mined Land Reclamation	Fees for permits, annual reviews, and inspections. Fees are used to monitor mining operations.

PERSONNEL AND ADMINISTRATION

281 - Supplier Database	Fees assessed for registration in the centralized database of providers of goods and services to the state. Moneys are used to fund the operational costs of maintaining the database.
604 - Debt Collection	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.

Fund Description

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.
- 119 - Stationary Sources Several fees contribute to this fund. Fees are paid by stationary facilities that emit pollutants into the air. A fee of \$152.90 is charged for filing an Air Pollution Emissions Notice (APEN). APENs are renewed every five years. A fee of \$22.90 is charged per ton of regulated pollutant reported in the most recent APEN, with a limit of 4,000 tons. A fee of \$152.90 is charged per ton of hazardous air pollutant reported in the most recent APEN, paid on an annual basis. A fee of \$76.45 is charged per hour for the processing of applications such as construction permits and operating permits. Fees for asbestos permits and certifications also go into this fund.
- 120 - Water Quality Annual fees assessed to municipalities and industries that 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 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 \$85 per Colorado baby.

Fund Description

123 - Radiation Control

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 \$160 bi-annual registration fee for qualified inspectors and service companies, and state inspections for \$152 an hour. Radioactive materials licensing and inspection services are charged at \$152 an hour, and annual license fees range from \$500 to \$94,300.

124 - Vital Records

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

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 \$200 to \$3,200 per year for generators; \$1,000 to \$5,250 per year for post-closure fees; and \$9.92 per cubic yard for hazardous waste disposed, stored or treated in TSD facilities. Fees of \$150 per hour are charged for the document review and activity fees.

128 – Sludge Management

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 fees cannot exceed \$2.40 per dry ton.

Fund Description

16K - Drinking Water

Annual fees are assessed upon all public water systems. Fees are based on nine categories as defined in Section 25-1.5-209 C.R.S. and range from \$75 to \$21,630.

20Y - Recycling Resources Economic Opportunity

Fees are collected through landfill tipping fees of \$.02 per load transported by a motor vehicle, \$.04 per load transported by a truck, and \$.07 per cubic yard per load transported by a commercial vehicle. In addition, 50 percent of a \$.50 fee on any waste motor vehicle tire for passenger vehicles and trucks are collected. Revenue is used to provide grants, to both public and private entities, that support and implement various recycling programs and projects throughout the state.

246 - Assisted Living Residence

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 vary 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 \$56 per bed. There is also an initial fee of \$6,000 for new residences. The fee for a change of ownership of an existing licensed residence is \$5,000.

266 - Food Protection

Annual license fees charged are based upon retail food establishment type. Fees for grocery stores with pre-packaged food range from \$115 to \$500, based on square footage. Restaurant fees are based upon seating capacity and range from \$255 to \$3. Grocery stores with delis pay fees ranging from \$207 to \$310, based upon square footage. The fund also receives \$43 from each license fee, dependent on establishment type, from the counties inspected by local public health agencies. In addition, an application fee of \$100 is charged for plan, equipment, and Hazard Analysis Critical Control Plan reviews. Fees are for the direct and indirect costs of administering a statewide retail food protection program.

Fund Description

275 - Ozone Protection

Annual fee of \$40 is assessed for each motor vehicle and stationary service/repair facility. A \$47 annual fee is assessed for each 100 horsepower (HP) or greater air conditioning system using an ozone-depleting compound (ODC). A variable annual fee from \$40 to \$300 per facility is assessed for refrigerated food appliances using an ODC. Fees are used to implement the training, certification, and enforcement requirements compliant with the Federal Clean Air Act of 1990.

409 - Emergency Medical Services

Fee of \$2 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.

16L – Wholesale Food Manufacturing and Storage Protection

Fees are collected from the annual registration of wholesale food manufacturers and storage facilities. These fees are based on Gross Annual Sales (GAS). Grain storage facilities, non-profit organizations and facilities with less than \$15,000 are exempt from a fee. The annual fees are: \$15,001 to \$50,000 GAS, \$185; \$50,001 to \$150,000 GAS, \$307; Over \$150,001 GAS, \$390

12A - Trauma System

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.

Fund Description

21S – Assisted Living Residential Improvement

Revenue received from civil fines imposed on Assisted Living Residences (ALR), as allowed by conditional licensure statutes. Use of the revenue is statutorily restricted to eight specific uses, which include monitoring of the facility, education for licensees, education for residents and their families, and relocating residents and/or closing an ALR.

224 – Medication Administration

Fees collected from students who take a two day medication administration class. The class fee is \$55, with \$40 going to the instructor while the State retains the remainder.

265 - Health Facilities General Licensure

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 compliance 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 \$6,000. Construction plan review fees range from \$2,500 upward based on the size of the facility.

PUBLIC SAFETY

12F – Hazmat Responder Voluntary Certification

All moneys received and interest earned in the administration of the hazardous materials responder voluntary certification program.

17G – Automobile Theft Prevention

Gifts, grants, or donations from private or public sources are accepted by the Department of Public Safety for the purposes of this section. The moneys in the fund shall be subject to annual appropriation by the General Assembly for the direct and indirect costs associated with the implementation of this section.

Fund Description

203 - Firefighter/First Responder
Fees are charged for the coordination and administration of the firefighter and first responder certification programs. Moneys are used to fund the operational costs of the Division of Fire Safety.

21N – Criminal Justice Training
Fees are collected from participants attending Division of Criminal Justice (DCJ) training events. DCJ currently provides a wide array of training programs on topics including crisis intervention with mentally ill offenders, anti-bias policing, sex offender and domestic violence management, and human trafficking. The fees help offset some of the costs incurred.

REGULATORY AGENCIES

244 - Public Deposit Administration
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
Fees received from domestic and foreign savings and loan associations operating in the state, based on their total public deposits held.

184 - Fixed Utilities
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.

185 - Motor Carrier
Fees collected from motor vehicle carriers cover the direct and indirect costs of the Public Utilities Commission in the supervision and regulation of motor carriers.

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.

Fund Description

212 – Real Estate	Fees which the Division of Real Estate is authorized by law to collect. The division shall propose, as part of its annual budget request, an adjustment in the amount of each fee. The requested adjustments shall adjust fees so that revenue adjusted from said fees approximates its direct and indirect costs.
22G – Conservation Easement Appraisals	A fee of \$600, as prescribed by the Division, paid by appraisers who submit a copy of an appraisal to the Division in accordance with the requirements of this section. The fee shall cover the costs of the Division in administering the requirements of this section.
189 - Division of Registrations	Fees collected for the issuance and renewal of occupational licenses for professional boards, such as the Accountancy Board, Dental Board, and Plumbers Board. Moneys are used to fund the operations of the Division.
18S - Prescription Drug Monitoring	Fees collected from individuals authorized by the Division to prescribe controlled substances. Fees used to fund expenses of the Prescription Drug Monitoring Program.
213 - Division of Securities	Fees for the registration of securities sales agents and the regulation of non-exempt securities and municipal bonds issued by certain political subdivisions. Moneys are used to fund the operations of the Division.

REVENUE

16V - Racing	Fees for occupational licenses and business licenses and from racetracks for racetrack meet licenses. Moneys used for promotion of racing, establish high standards of sport and fair play, and promotion of the health and safety of the animals involved in racing events.
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Fund Description

192 - Colorado Dealer License Board	Fees for the licensing of dealers, wholesalers, buyer agents, and salespersons. Fees for the purpose of supporting the regulatory oversight function of the Motor Vehicle Dealer Board. Moneys can be used by the Motor Vehicle Dealer Board to pay for the expenses of the administration of the board. Any funds remaining at the end of the fiscal year are to be used for educational and enforcement purposes.
236 - Liquor Law Enforcement	Licensing fee of \$25 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.
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 System 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.
437 - Licensing Services	Moneys in the fund shall be appropriated by the general assembly to the department. Funds offset the cost of personal services and operating expenses incurred in the operation of driver's license offices.

SECRETARY OF STATE

19Q – Identity Theft Financial Fraud	Surcharge of \$3 on every Uniform Commercial Code Filing with the Secretary of State. Each month the revenue collected for each UCC processed is given to the Department of Public Safety via an IT transaction in COFRS.
200 - Secretary of State Fees	Fees for filing articles of incorporation, issuing official certificates, and making official copies of documents. Moneys are used to fund the operational costs of the Department.

Fund Description

20N – Notary Administration

Fees from all publicly licensed notaries.

DEPARTMENT OF TREASURY

406 - AIR Account

Fee collected from motor vehicle emission tests of \$.25 for each motor vehicle inspection performed. 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.

Appendix B

Cash Funds Uncommitted Reserves Report for the Fiscal Year Ended June 30, 2010 - All Funds

The *Cash Funds Uncommitted Reserves Report* (pages 56-61) 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, 2010, and fee revenue greater than zero.

**CASH FUNDS UNCOMMITTED RESERVES REPORT
ALL FUNDS, FEE REVENUE GREATER THAN \$0
FOR FISCAL YEAR ENDED JUNE 30, 2010**

Department/Agency	Fund	Fund Balance (Note 4)	Exempt Assets (Note 5)
Department of Agriculture			
BAA DEPARTMENT OF AGRICULTURE	103 AGRICULTURAL PRODUCTS INSPECTN	303,271	1,570
BAA DEPARTMENT OF AGRICULTURE	104 VET, VACCINE & SVC FUND	112,610	0
BAA DEPARTMENT OF AGRICULTURE	107 SEAL OF QUALITY FUND	3,300	0
BAA DEPARTMENT OF AGRICULTURE	109 ALTERNATIVE LIVESTOCK FARM	35,352	0
BAA DEPARTMENT OF AGRICULTURE	16R INSPECT & CONSUMER SERVIC CASH	1,539,906	0
BAA DEPARTMENT OF AGRICULTURE	17Q DANGEROUS DOG FUND	10,642	0
BAA DEPARTMENT OF AGRICULTURE	261 COLORADO AQUACULTURE FUND	28,970	0
BAA DEPARTMENT OF AGRICULTURE	294 PET ANIMAL CARE AND FACILITY	80,609	0
Total, Department of Agriculture		2,114,660	1,570
Department of Education			
DAA DEPARTMENT OF EDUCATION	293 EDUCATOR LICENSURE CASH FUND	285,572	0
Total, Department of Education		285,572	0
Governor's Office			
EDA OFFICE OF ECONOMIC DEVELOPMENT	13P TRAVEL AND TOURISM ADDITIONAL	1,906,676	0
EFA GOVERNOR'S ENERGY OFFICE	21D CLEAN ENERGY FUND	9,014,742	0
EGB OFFICE OF INFORMATION TECH	602 GEN GOVERNMENT COMPUTER CENTER	1,988,346	1,381,453
EGB OFFICE OF INFORMATION TECH	603 TELECOMMUNICATIONS	4,100,865	1,030,526
EGB OFFICE OF INFORMATION TECH	605 COMMUNICATION SERVICES	568,500	812,568
Total, Governor's Office		17,579,129	3,224,547
Department of Health Care Policy and Financing			
UHA DEPT OF HLTH CARE POLICY & FIN	11G CHILDREN'S BASIC HEALTH PLAN	599,735	0
UHA DEPT OF HLTH CARE POLICY & FIN	15D BREAST & CERVICAL CANCER PRVNT	9,036,534	0
Total, Department of Health Care Policy and Financing		9,636,269	0
Department of Higher Education			
GCA STATE HISTORICAL SOCIETY	401 LIMITED GAMING FUND	50,073,203	0
GCA STATE HISTORICAL SOCIETY	509 ENTERPRISE SERVICES	198,898	154,033
GMA AURARIA HIGHER EDUCATION CTR	305 HIGHER ED NONTABOR ENTERPRISE	198,473,294	244,239,137
GPA PRIVATE OCCUPATIONAL SCHOOL DV	222 PRIVATE OCCUPATIONAL SCHOOLS	79,942	0
GSA FORT LEWIS COLLEGE	305 HIGHER ED NONTABOR ENTERPRISE	111,932,463	145,573,210
Total, Department of Higher Education		360,757,800	389,966,380
Department of Human Services			
IHA DEPARTMENT OF HUMAN SERVICES	12T CHILD CARE LICENSING CASH FUND	91,887	0
IHA DEPARTMENT OF HUMAN SERVICES	17K RECORDS AND REPORTS FUND	68,503	0
IHA DEPARTMENT OF HUMAN SERVICES	18R FOOD DISTRIBUTION PROG SERVICE	164,681	0
IHA DEPARTMENT OF HUMAN SERVICES	194 DOMESTIC ABUSE PROGRAM	882,235	0
IHA DEPARTMENT OF HUMAN SERVICES	504 BUSINESS ENTERPRISE PROGRAM	717,818	549,480
IHM ALCOHOL AND DRUG ABUSE DIV	125 ALC & DRUG AB COUNSELOR TRNG	1,281	0
IHM ALCOHOL AND DRUG ABUSE DIV	15M CONTROLLED SUBSTANCE PROGRAM	3,649	0
IIB COLO. MENT HEALTH INST PUEBLO	516 WORK THERAPY	50,801	0
Total, Department of Human Services		1,980,855	549,480
Judicial Branch			
JAA JUDICIAL	118 ALCOHOL/DRUG DRIVING SAFETY	550,429	0
JAA JUDICIAL	16D JUDICIAL STABILIZATION CASH	3,957,684	0
JAA JUDICIAL	20W COURT SECURITY CASH FUND	2,317,103	1,578
JAA JUDICIAL	286 MEDIATION CASH FUND	3,750	0
JBA SUPREME COURT LIBRARY	700 OTHER EXPENDABLE TRUSTS	276,052	29,448
Total, Judicial Branch		7,105,018	31,026

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	2,209,532	2,215,304	2,199,136	786	300,915	362,857	0
0	361,869	361,869	347,484	0	112,610	57,335	55,275
0	615	615	0	0	3,300	0	3,300
0	12,745	17,005	11,293	8,856	26,496	1,863	24,633
0	2,579,505	2,749,494	2,640,584	95,206	1,444,700	1,320,292	124,408
0	2,350	2,506	0	662	9,980	0	9,980
0	31,950	31,950	23,849	0	28,970	3,935	25,035
0	569,645	587,463	563,907	2,445	78,164	93,045	0
0	5,768,211	5,966,206	5,786,253	107,955	2,005,135	1,839,327	242,631
0	1,884,099	1,884,099	2,181,492	0	285,572	359,946	0
0	1,884,099	1,884,099	2,181,492	0	285,572	359,946	0
1,266,823	407,951	1,241,286	601,435	429,564	210,289	99,237	111,052
0	203	950,737	3,674,620	9,012,817	1,925	606,312	0
0	31,038	15,842,941	15,206,006	605,704	1,189	2,508,991	0
0	1,576,702	20,340,740	19,313,649	2,832,343	237,996	3,186,752	0
0	994,774	5,142,222	5,191,032	(196,853)	(47,215)	856,520	0
1,266,823	3,010,668	43,517,926	43,986,742	12,683,575	404,184	7,257,812	111,052
0	346,589	180,929,078	186,937,405	598,586	1,149	30,844,672	0
0	186,125	1,036,360	2,201,761	7,413,618	1,622,916	363,291	1,259,625
0	532,714	181,965,438	189,139,166	8,012,204	1,624,065	31,207,963	1,259,625
0	546,212	26,384,543	29,196,497	49,036,589	1,036,614	4,817,422	0
0	507,796	992,135	955,549	21,902	22,963	157,666	0
0	4,434,822	74,360,827	46,023,249	(43,036,404)	(2,729,439)	7,593,836	0
0	772,526	772,526	759,902	0	79,942	125,384	0
0	15,329,358	121,207,624	109,820,173	(29,386,138)	(4,254,609)	18,120,329	0
0	21,590,714	223,717,655	186,755,370	(23,364,051)	(5,844,529)	30,814,637	0
0	701,024	704,849	732,525	499	91,388	120,867	0
0	768,769	768,769	761,362	0	68,503	125,625	0
0	153,584	462,687	428,441	110,017	54,664	70,693	0
0	626,140	930,745	203,308	288,729	593,506	33,546	559,960
0	300,428	1,102,353	998,980	122,460	45,878	164,832	0
0	1,575	1,575	2,990	0	1,281	493	788
0	275	356	350	830	2,819	58	2,761
0	333,507	340,374	395,183	1,025	49,776	65,205	0
0	2,885,302	4,311,708	3,523,139	523,560	907,815	581,319	563,509
0	13,600	5,177,623	5,321,096	548,983	1,446	877,981	0
0	22,144	28,688,980	26,532,143	3,954,629	3,055	4,377,804	0
0	27	3,284,138	3,414,213	2,315,506	19	563,345	0
0	2,342	2,342	0	0	3,750	0	3,750
0	158,980	469,410	332,081	163,084	83,520	54,793	28,727
0	197,093	37,622,493	35,599,533	6,982,202	91,790	5,873,923	32,477

**CASH FUNDS UNCOMMITTED RESERVES REPORT
ALL FUNDS, FEE REVENUE GREATER THAN \$0
FOR FISCAL YEAR ENDED JUNE 30, 2010**

Department/Agency	Fund	Fund Balance (Note 4)	Exempt Assets (Note 5)
Department of Labor and Employment			
KAA DEPT OF LABOR AND EMPLOYMENT	136 DISPLACED HOMEMAKERS	99,051	0
KAA DEPT OF LABOR AND EMPLOYMENT	137 BOILER INSPECTION	1,464,206	0
KAA DEPT OF LABOR AND EMPLOYMENT	139 UTILITIZATION REVIEW	28,954	0
KAA DEPT OF LABOR AND EMPLOYMENT	140 WORKMENS COMP SELF-INSURANCE	22,475	0
KAA DEPT OF LABOR AND EMPLOYMENT	144 LP GAS INSPECTION FUND	44,391	0
KAA DEPT OF LABOR AND EMPLOYMENT	259 PHYSICIANS ACCREDITATION PROG	31,452	0
KAA DEPT OF LABOR AND EMPLOYMENT	702 UNEMPLOYMENT REVENUE FUND	8,126,611	0
Total, Department of Labor and Employment		9,817,140	0
Department of Law			
LAA DEPARTMENT OF LAW	150 COLLECTION AGENCY BOARD	181,570	0
LAA DEPARTMENT OF LAW	151 UNIFORM CONSUMER CREDIT CODE	364,809	0
LAA DEPARTMENT OF LAW	19Q IDENTITY THEFT FINANCIAL FRAUD	0	0
LAA DEPARTMENT OF LAW	296 P.O.S.T. BOARD CASH FUND	557,008	0
Total Department of Law		1,103,387	0
Legislative Branch			
MAA GENERAL ASSEMBLY	700 OTHER EXPENDABLE TRUSTS	16,730	0
Total, Legislative Branch		16,730	0
Department of Local Affairs			
NAA DEPARTMENT OF LOCAL AFFAIRS	11E MOFFAT TUNNEL CASH FUND	50,701	0
NAA DEPARTMENT OF LOCAL AFFAIRS	12V BUILDING REGULATION FUND	320,938	0
NAA DEPARTMENT OF LOCAL AFFAIRS	16E PRIVATE ACTIV BOND ALLOCATION	56,328	0
NAA DEPARTMENT OF LOCAL AFFAIRS	16F PROPERTY TAX EXEMPTION FUND	185,811	0
NAA DEPARTMENT OF LOCAL AFFAIRS	17A PROCESS & END USERS WASTE TIRE	373,659	0
NAA DEPARTMENT OF LOCAL AFFAIRS	21Z WASTE TIRE CLEANUP FUND	1,000,725	0
NAA DEPARTMENT OF LOCAL AFFAIRS	289 WASTE TIRE RECYCLING FUND	529,451	0
Total, Department of Local Affairs		2,517,613	0
Department of Natural Resources			
PDA WATER CONSERVATION BOARD	488 PUBLICATIONS FUND	8,173	0
PEA DIVISION OF WATER RESOURCES	163 WATER DATA BANK	38,035	0
PEA DIVISION OF WATER RESOURCES	164 PUBLICATION REVOLVING	5,303	0
PEA DIVISION OF WATER RESOURCES	165 GROUND WATER PUBLICATION	40,679	0
PEA DIVISION OF WATER RESOURCES	166 SATELLITE MONITORING	194,541	0
PEA DIVISION OF WATER RESOURCES	167 GROUND WATER MANAGEMENT	80,958	0
PEA DIVISION OF WATER RESOURCES	16S WELL INSPECTION CASH FUND	120,962	0
PEA DIVISION OF WATER RESOURCES	209 GRAVEL PIT LAKES	52,530	0
PHA OIL AND GAS CONSERVATION COMM	170 OIL & GAS CONSERVATION FUND	6,234,350	5,691
PIA COLORADO GEOLOGICAL SURVEY	171 GEOLOGICAL SURVEY CASH FUND	768,585	6,521
PJA PARKS AND OUTDOOR RECREATION	16H PARKS STORES REVOLVING FUND	168,130	0
PJA PARKS AND OUTDOOR RECREATION	172 PARKS CASH FUND	220,026	150
PJA PARKS AND OUTDOOR RECREATION	173 SNOWMOBILE RECREATION FUND	478,693	0
PJA PARKS AND OUTDOOR RECREATION	175 RIVER OUTFITTERS	50,049	0
PJA PARKS AND OUTDOOR RECREATION	210 OFF HIGHWAY VEHICLES	10,353,744	1,544,229
PKA DIV RECLAMATION,MINING,SAFETY	168 OFFICE OF MINES OPERATIONS	55,367	1,383
PKA DIV RECLAMATION,MINING,SAFETY	256 MINED LAND RECLAMATION FUND	520,017	4,665
Total, Department of Natural Resources		19,390,142	1,562,639
Department of Personnel and Administration			
ACA DIV OF FINANCE AND PROCUREMENT	281 SUPPLIER DATABASE CASH FUND	201,086	15,328
ACA DIV OF FINANCE AND PROCUREMENT	604 DEBT COLLECTION FUND	339,131	17,412
AEA DIVISION OF CENTRAL SERVICES	601 CENTRAL SERVICES	652,151	3,782,575
AEA DIVISION OF CENTRAL SERVICES	607 FLEET MANAGEMENT	7,781,782	61,393,936
AEA DIVISION OF CENTRAL SERVICES	610 CAPITOL COMPLEX FUND	2,103,731	19,429,504
AIA DIV OF ADMINISTRATIVE HEARINGS	611 ADMINISTRATIVE HEARINGS FUND	621,831	22,590
Total, Department of Personnel and Administration		11,699,712	84,661,345

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	120,758	120,758	120,887	0	99,051	145,000	0
0	1,453,194	1,484,001	1,248,684	30,396	1,433,810	973,522	460,288
0	24,617	24,617	24,550	0	28,954	4,051	24,903
0	184,000	184,000	207,737	0	22,475	34,277	0
0	150,921	154,140	117,874	927	43,464	19,449	24,015
0	86,895	86,895	77,034	0	31,452	12,711	18,741
0	1,197	2,626,764	1,975,344	8,122,908	3,703	325,932	0
0	2,021,582	4,681,175	3,772,110	8,154,231	1,662,909	1,514,942	527,947
0	470,275	477,215	450,596	2,641	178,929	74,348	104,581
0	1,169,342	1,475,486	1,270,448	75,693	289,116	419,248	0
0	105,800	105,800	105,800	0	0	17,457	0
0	2,684,506	2,684,506	2,243,030	0	557,008	370,100	186,908
0	4,429,923	4,743,007	4,069,874	78,334	1,025,053	881,153	291,489
0	8,589	8,589	5,158	0	16,730	851	15,879
0	8,589	8,589	5,158	0	16,730	851	15,879
0	23,542	24,369	0	1,721	48,980	250,000	0
0	681,445	685,880	692,833	2,075	318,863	114,317	204,546
0	8,261	8,261	44,679	0	56,328	243,831	0
0	702,443	702,443	672,580	0	185,811	110,976	74,835
0	816,657	967,999	671,342	58,420	315,239	110,771	204,468
0	816,352	2,606,376	2,776,793	687,284	313,441	458,171	0
0	3,058,562	3,069,815	2,540,365	1,941	527,510	419,160	108,350
0	6,107,262	8,065,143	7,398,592	751,441	1,766,172	1,707,226	592,199
0	924	1,070	0	1,115	7,058	0	7,058
0	9,067	9,504	18,491	1,749	36,286	3,051	33,235
0	1,610	1,646	1,092	116	5,187	180	5,007
0	11,508	11,508	14,454	0	40,679	2,385	38,294
0	177,999	511,929	520,877	126,899	67,642	85,945	0
0	430,017	440,921	497,047	2,002	78,956	82,013	0
0	385,335	389,139	311,692	1,182	119,780	51,429	68,351
0	41,524	41,524	28,694	0	52,530	4,735	47,795
0	5,601,318	10,475,062	8,678,663	2,898,015	3,330,644	4,000,000	0
0	379,039	4,130,727	4,188,066	692,136	69,928	691,031	0
0	376,244	376,244	356,910	0	168,130	200,000	0
0	21,631,094	35,148,912	34,241,104	84,561	135,315	5,649,782	0
0	1,032,615	1,046,126	906,409	6,182	472,511	149,557	322,954
0	71,825	71,825	74,778	0	50,049	12,338	37,711
4,513,316	4,013,215	4,181,937	3,162,961	173,332	4,122,867	521,889	3,600,978
0	23,837	658,587	653,719	52,030	1,954	107,864	0
0	1,098,239	3,044,346	2,994,681	329,440	185,912	494,122	0
4,513,316	35,285,410	60,541,007	56,649,638	4,368,759	8,945,428	12,056,321	4,161,383
0	351,620	351,620	261,752	0	185,758	43,189	142,569
0	2,641,860	2,641,860	2,402,468	0	321,719	396,407	0
0	1,455,115	21,008,383	21,024,842	(2,913,600)	(216,824)	3,469,099	0
0	7,171,142	36,561,571	35,753,097	(43,096,731)	(10,515,423)	5,899,261	0
0	17,968	12,967,159	11,299,107	(17,301,765)	(24,008)	1,864,353	0
0	32,439	4,610,744	4,417,250	595,025	4,216	728,846	0
0	11,670,144	78,141,337	75,158,516	(62,717,071)	(10,244,562)	12,401,155	142,569

**CASH FUNDS UNCOMMITTED RESERVES REPORT
ALL FUNDS, FEE REVENUE GREATER THAN \$0
FOR FISCAL YEAR ENDED JUNE 30, 2010**

Department/Agency		Fund	Fund Balance (Note 4)	Exempt Assets (Note 5)	
Department of Public Health and Environment					
FAA	DEPT OF PUB HLTH & ENVIRONMENT	117	SOLID WASTE MGMNT RESERVE	431,903	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	119	STATIONARY SOURCES	1,877,927	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	11S	LEAD HAZARD REDUCTION	38,873	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	120	WATER QUALITY	1,790,133	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	121	NEWBORN GENETICS	1,489,467	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	123	RADIATION CONTROL	245,838	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	124	VITAL RECORDS	623,926	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	126	HAZ WASTE FEES	721,158	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	128	SLUDGE MGMT	76,140	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	14V	MEDICAL MARIJUANA CASH FUND	3,922,755	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	16K	DRINKING WATER CASH FUND	177,999	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	19R	COMMERCIAL SWINE FEEDING OPERS	31,219	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	20Y	RECYCLING RSRCS ECONOMIC OPPOR	221,617	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	246	ASSISTED LIVING RESIDENCE FUND	413,411	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	265	HLTH FAC GEN'L LICENSURE	0	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	266	FOOD PROTECTION CASH FUND	280,208	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	275	OZONE PROTECTION FUND	107,699	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	276	ARTIFICIAL TANNING DEVICE FUND	44	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	277	POLLUTION PREVENTION FUND	47,184	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	279	HAZARDOUS WASTE COMMISSION FND	25,760	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	409	EMERGENCY MEDICAL SERVICES	1,247,711	0
FFA	HEALTH - CONSUMER PROTECTION	16L	WHOLS FOOD MANF & STRGE PROTEC	69,315	0
FFA	HEALTH - CONSUMER PROTECTION	276	ARTIFICIAL TANNING DEVICE FUND	23,240	0
FHA	HEALTH-DISEASE CONTROL & EPI	124	VITAL RECORDS	15,019	0
FHA	HEALTH-DISEASE CONTROL & EPI	280	IMMUNIZATION FUND	2,482	0
FMA	HEALTH-HEALTH FACILITIES	12A	TRAUMA SYSTEM CASH FUND	91,077	0
FMA	HEALTH-HEALTH FACILITIES	13L	FIXED & ROTARY-WING AMBULANCES	20,377	0
FMA	HEALTH-HEALTH FACILITIES	17B	CORONER TRAINING FUND	14,456	0
FMA	HEALTH-HEALTH FACILITIES	21S	ASSTD LIVING RESID IMPROVEMENT	54,832	0
FMA	HEALTH-HEALTH FACILITIES	224	MEDICATION ADMINISTRATION FUND	50,768	0
FMA	HEALTH-HEALTH FACILITIES	265	HLTH FAC GEN'L LICENSURE	277,592	0
Total, Department of Public Health and Environment				14,390,130	0
Department of Public Safety					
RAA	DEPARTMENT OF PUBLIC SAFETY	12B	FIRE SVC EDUCATION & TRNG	20,123	0
RAA	DEPARTMENT OF PUBLIC SAFETY	12C	FIRE SUPPRESSION CASH	11,767	83
RAA	DEPARTMENT OF PUBLIC SAFETY	12E	FIREWORKS LICENSING CASH	12,698	83
RAA	DEPARTMENT OF PUBLIC SAFETY	12F	HAZMAT RESPONDER VOL CERT	58,866	83
RAA	DEPARTMENT OF PUBLIC SAFETY	16C	SEX OFFENDER REGISTRY FUND	13,870	0
RAA	DEPARTMENT OF PUBLIC SAFETY	17G	AUTO THEFT PREVENTION CASH FND	5,283,434	0
RAA	DEPARTMENT OF PUBLIC SAFETY	18E	SEX OFFENDR TREATMENT PROVIDER	2,295	0
RAA	DEPARTMENT OF PUBLIC SAFETY	18F	DOM VIOLNCE TREATMENT PROVIDER	36,308	0
RAA	DEPARTMENT OF PUBLIC SAFETY	203	FIREFIGHTER/FIRST RESPONDER	72,552	733
RAA	DEPARTMENT OF PUBLIC SAFETY	21N	CRIMINAL JUSTICE TRAINING	83,036	0
RAA	DEPARTMENT OF PUBLIC SAFETY	407	PUBLIC SAFETY SPECIAL REVENUE	10,001	5,548
RAA	DEPARTMENT OF PUBLIC SAFETY	612	PUBLIC SAFETY INTERNAL SVC FND	1,860,325	1,442,881
Total, Department of Public Safety				7,465,275	1,449,411

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	2,081,606	2,081,606	1,974,374	0	431,903	325,772	106,131
0	9,570,469	9,598,930	9,603,062	5,568	1,872,359	1,584,505	287,854
0	77,902	78,332	58,172	213	38,660	9,598	29,062
0	4,387,355	4,448,204	4,434,388	24,488	1,765,645	731,674	1,033,971
0	6,163,642	6,163,642	5,069,209	0	1,489,467	836,419	653,048
0	2,609,973	2,609,973	2,435,125	0	245,838	401,796	0
0	2,306,356	2,319,302	2,116,254	3,483	620,443	349,182	271,261
0	2,668,285	2,668,285	2,380,701	0	721,158	392,816	328,342
0	243,256	243,469	202,136	67	76,073	33,352	42,721
0	3,440	4,670,298	1,048,787	3,919,866	2,889	173,050	0
0	517,540	523,394	453,996	1,991	176,008	74,909	101,099
0	707	60,433	55,320	30,854	365	9,128	0
0	2,029,111	2,059,526	1,912,609	3,273	218,344	315,580	0
0	1,035,607	1,035,607	813,276	0	413,411	134,191	279,220
0	740	740	741	0	0	122	0
0	876,527	888,199	666,260	3,682	276,526	109,933	166,593
0	259,949	260,193	254,525	101	107,598	41,997	65,601
0	1,428	1,428	1,428	0	44	236	0
0	117,565	117,565	95,533	0	47,184	15,763	31,421
0	66,045	66,045	75,862	0	25,760	12,517	13,243
0	9,785,322	9,841,995	9,857,565	7,185	1,240,526	1,626,498	0
0	244,042	244,042	213,923	0	69,315	35,297	34,018
0	38,737	38,979	42,691	144	23,096	7,044	16,052
0	121,685	121,685	131,570	0	15,019	21,709	0
0	820	847	0	79	2,403	0	2,403
0	372,181	374,867	390,913	653	90,424	64,501	25,923
0	25,968	26,367	20,283	308	20,069	3,347	16,722
0	5,500	5,500	4,749	0	14,456	784	13,672
0	13,500	14,592	0	4,103	50,729	0	50,729
0	196,936	198,956	190,813	515	50,253	31,484	18,769
0	1,074,747	1,074,747	1,062,326	0	277,592	175,284	102,308
0	46,896,941	51,837,748	45,566,591	4,006,573	10,383,557	7,518,488	3,690,163
0	29,305	29,204	28,480	(70)	20,193	4,699	15,494
0	68,802	68,640	66,152	(28)	11,712	10,915	797
0	33,135	33,160	27,935	10	12,605	4,609	7,996
0	95,204	95,767	78,466	346	58,437	12,947	45,490
0	1,240	1,474	0	2,202	11,668	0	11,668
0	5,370,121	5,489,756	2,563,627	115,139	5,168,295	422,998	4,745,297
0	11,200	11,180	10,400	(4)	2,299	1,716	583
0	3,758	4,563	8,755	6,405	29,903	1,445	28,458
0	140,101	141,536	140,338	728	71,091	23,156	47,935
0	74,715	84,631	45,736	9,729	73,307	7,546	65,761
0	1,306	91,781,604	91,781,606	4,453	0	15,143,965	0
0	776	442,529	805,633	416,712	732	132,929	0
0	5,829,663	98,184,044	95,557,128	555,622	5,460,242	15,766,925	4,969,479

**CASH FUNDS UNCOMMITTED RESERVES REPORT
ALL FUNDS, FEE REVENUE GREATER THAN \$0
FOR FISCAL YEAR ENDED JUNE 30, 2010**

Department/Agency	Fund	Fund Balance (Note 4)	Exempt Assets (Note 5)
Department of Regulatory Agencies			
SAA DORA - EXECUTIVE DIRECTOR	22J CONSUMER OUTREACH & EDUCATION	34,511	1,500
SCA DIVISION OF BANKING	19Q IDENTITY THEFT FINANCIAL FRAUD	3,000	0
SCA DIVISION OF BANKING	244 PUBLIC DEPOSIT ADMINISTRATION	560,537	4,433
SEA DIVISION OF FINANCIAL SERVICES	272 FINANCIAL SERVICES CASH FUND	213,884	0
SFA DIVISION OF INSURANCE	18W VIATICAL SETTLEMENTS CASH	43,552	0
SFA DIVISION OF INSURANCE	282 DIVISION OF INSURANCE CASH	0	31,122
SGA PUBLIC UTILITIES COMMISSION	184 FIXED UTILITIES	1,865,644	0
SGA PUBLIC UTILITIES COMMISSION	185 MOTOR CARRIER	1,474,734	0
SGA PUBLIC UTILITIES COMMISSION	186 NUCLEAR MATERIALS TRANSPORT	0	0
SGA PUBLIC UTILITIES COMMISSION	188 HAZARDOUS MATERIALS	8,573	0
SGA PUBLIC UTILITIES COMMISSION	251 LOW INCOME TELEPHONE ASSIST	233,894	0
SIA DIVISION OF REAL ESTATE	19U MORTGAGE BROKER REGISTRATION	(168,995)	0
SIA DIVISION OF REAL ESTATE	212 REAL ESTATE CASH FUND	70,329	0
SIA DIVISION OF REAL ESTATE	22G CONSERV EASEMENT APPRAISAL REV	122,761	0
SIA DIVISION OF REAL ESTATE	22H CONSERVE EASEMENT HOLDER CERT	(63,122)	0
SJA DIRECTOR OF REGISTRATIONS	189 DIV OF REGISTRATIONS CASH FUND	200,918	60
SJB OFFICE OF BOXING	189 DIV OF REGISTRATIONS CASH FUND	91,983	0
SJC ACUPUNCTURIST BOARD	189 DIV OF REGISTRATIONS CASH FUND	(4,655)	0
SJD ACCOUNTANCY BOARD	189 DIV OF REGISTRATIONS CASH FUND	24,310	0
SJF BARBERS & COSMETOLOGISTS BOARD	189 DIV OF REGISTRATIONS CASH FUND	287,035	0
SJG CHIROPRACTIC BOARD	189 DIV OF REGISTRATIONS CASH FUND	126,191	0
SJH DENTAL BOARD	189 DIV OF REGISTRATIONS CASH FUND	(298,312)	0
SJI ELECTRICAL BOARD	189 DIV OF REGISTRATIONS CASH FUND	(502,560)	0
SJJ ENGINEERS & LAND SURVEYORS BD	189 DIV OF REGISTRATIONS CASH FUND	396,606	3,250
SJK MENTAL HEALTH BOARDS	189 DIV OF REGISTRATIONS CASH FUND	223,030	0
SJL MEDICAL EXAMINERS BOARD	189 DIV OF REGISTRATIONS CASH FUND	(40,136)	0
SJM RESPIRATORY THERAPY REGISTRATN	189 DIV OF REGISTRATIONS CASH FUND	1,098	0
SJN NURSING BOARD	189 DIV OF REGISTRATIONS CASH FUND	890,402	0
SJO NURSING HOME ADMINISTRATORS BD	189 DIV OF REGISTRATIONS CASH FUND	89,483	0
SJP OPTOMETRIC BOARD	189 DIV OF REGISTRATIONS CASH FUND	90,150	0
SJQ OUTFITTERS BOARD	189 DIV OF REGISTRATIONS CASH FUND	112,477	0
SJR PASSENGER TRAMWAY SAFETY BOARD	189 DIV OF REGISTRATIONS CASH FUND	132,915	0
SJS PHARMACY BOARD	189 DIV OF REGISTRATIONS CASH FUND	410,050	0
SJT PHYSICAL THERAPY BOARD	189 DIV OF REGISTRATIONS CASH FUND	20,019	0
SJU PLUMBERS BOARD	189 DIV OF REGISTRATIONS CASH FUND	(459,331)	0
SJV PODIATRY BOARD	189 DIV OF REGISTRATIONS CASH FUND	24,443	0
SJW LAY MIDWIFE REGISTRATION	189 DIV OF REGISTRATIONS CASH FUND	8,594	0
SJX ADDICTION COUNSELORS	189 DIV OF REGISTRATIONS CASH FUND	57,744	0
SJY AUDIOLOGIST & AND REG. HEARING	189 DIV OF REGISTRATIONS CASH FUND	(4,158)	0
SJZ VETERINARY MEDICINE BOARD	189 DIV OF REGISTRATIONS CASH FUND	(12,498)	0
SKA LANDSCAPE ARCHITECTS BOARD	189 DIV OF REGISTRATIONS CASH FUND	3,265	0
SKB OCCUPATIONAL THERAPISTS	189 DIV OF REGISTRATIONS CASH FUND	(44,302)	0
SKC MASSAGE THERAPISTS	189 DIV OF REGISTRATIONS CASH FUND	429,330	2,800
SKD UNIFORM ATHLETE AGENTS	189 DIV OF REGISTRATIONS CASH FUND	0	0
SKE FUNERAL HOMES & CREMATORIES	189 DIV OF REGISTRATIONS CASH FUND	49,042	0
SKF ATHLETIC TRAINIERS	189 DIV OF REGISTRATIONS CASH FUND	28,268	0
SJS PHARMACY BOARD	185 PRESCRIPTION DRUG MONITORING	105,755	0
SLA DIVISION OF SECURITIES	213 DIV OF SECURITIES CASH FUND	617,993	0
Total, Department of Regulatory Agencies		7,454,451	43,165

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	210,109	213,218	193,833	481	32,530	31,982	548
0	27,750	27,750	27,750	0	3,000	4,579	0
0	4,089,338	4,138,996	4,199,873	6,672	549,432	692,979	0
0	1,673,907	1,687,369	1,529,833	1,706	212,178	252,422	0
0	13,170	13,170	3,392	0	43,552	560	42,992
0	6,868,388	10,602,430	10,602,429	(10,961)	(20,161)	1,749,401	0
0	12,317,591	12,780,775	11,689,022	67,612	1,798,032	1,928,689	0
0	1,224,745	2,274,172	1,649,563	680,523	794,211	272,178	522,033
0	140,940	140,940	180,940	0	0	29,855	0
0	248,601	311,961	306,534	1,741	6,832	50,578	0
0	1,311,515	1,311,515	1,178,334	0	233,894	250,000	0
0	485,748	657,621	1,234,306	(44,168)	(124,827)	203,660	0
0	4,784,467	5,054,216	3,936,840	3,754	66,575	649,579	0
0	144,200	144,200	100,659	0	122,761	16,609	106,152
0	93,000	93,000	146,822	0	(63,122)	24,226	0
0	26	2,346,541	2,346,480	200,856	2	387,169	0
0	260,001	260,001	261,269	0	91,983	43,109	48,874
0	51,181	65,181	77,910	(1,000)	(3,655)	12,855	0
0	597,393	597,393	477,306	0	24,310	78,755	0
0	1,041,956	1,041,956	812,801	0	287,035	134,112	152,923
0	277,866	277,866	247,661	0	126,191	40,864	85,327
0	1,015,593	1,033,710	1,101,977	(5,228)	(293,084)	181,826	0
0	3,575,746	3,675,746	4,421,568	(13,672)	(488,888)	729,559	0
0	1,055,588	1,055,588	734,247	0	393,356	121,151	272,205
0	1,329,516	1,332,352	1,164,752	475	222,555	192,184	30,371
0	2,743,037	2,778,037	2,467,076	(506)	(39,630)	407,068	0
0	80,823	80,823	103,578	0	1,098	17,090	0
0	4,242,369	4,840,052	4,028,593	109,953	780,449	664,718	115,731
0	62,909	62,909	151,008	0	89,483	24,916	64,567
0	114,189	114,189	114,057	0	90,150	18,819	71,331
0	149,343	150,593	146,189	934	111,543	24,121	87,422
0	575,470	575,470	537,803	0	132,915	88,737	44,178
0	1,191,796	1,191,796	1,011,691	0	410,050	166,929	243,121
0	199,656	199,656	175,811	0	20,019	29,009	0
0	1,829,156	1,914,156	1,670,615	(20,397)	(438,934)	275,651	0
0	32,959	44,959	60,613	6,524	17,919	10,001	7,918
0	34,912	43,912	57,608	1,761	6,833	9,505	0
0	394,184	394,191	331,081	1	57,743	54,628	3,115
0	41,354	41,354	52,483	0	(4,158)	8,660	0
0	299,736	299,736	300,357	0	(12,498)	49,559	0
0	173,479	173,479	141,058	0	3,265	23,275	0
0	17,178	17,178	83,951	0	(44,302)	13,852	0
0	223,911	223,911	232,806	0	426,530	38,413	388,117
0	9,115	9,115	86	0	0	14	0
0	139,340	139,340	90,297	0	49,042	14,899	34,143
0	107,210	107,210	78,942	0	28,268	13,025	15,243
0	98,393	92,393	261,015	(6,868)	112,623	43,067	69,556
0	3,559,549	3,559,549	3,229,007	0	617,993	532,786	85,207
0	59,158,403	68,191,675	63,951,826	980,193	6,431,093	10,607,623	2,491,074

**CASH FUNDS UNCOMMITTED RESERVES REPORT
 ALL FUNDS, FEE REVENUE GREATER THAN \$0
 FOR FISCAL YEAR ENDED JUNE 30, 2010**

Department/Agency	Fund	Fund Balance (Note 4)	Exempt Assets (Note 5)
Department of Revenue			
TAA REVENUE - ADMINISTRATION	16V RACING CASH FUND	272,179	0
TAA REVENUE - ADMINISTRATION	192 COLO DEALER LICENSE BOARD	1,082,850	1,222
TAA REVENUE - ADMINISTRATION	20A PRIVATE LETTER RULING FUND	4,500	0
TAA REVENUE - ADMINISTRATION	236 LIQUOR LAW ENFORCEMENT	809,114	819
TAA REVENUE - ADMINISTRATION	237 TAX LIEN CERTIFICATION FUND	0	0
TAA REVENUE - ADMINISTRATION	404 COLO TITLE AND REGIS (CSTARS)	3,606,618	112,684
TAA REVENUE - ADMINISTRATION	435 LICENSE PLATE CASH FUND	0	0
TAA REVENUE - ADMINISTRATION	437 LICENSING SERVICES CASH FUND	2,227,467	0
TGA REVENUE - GAMING DIVISION	401 LIMITED GAMING FUND	2,857,039	24,876
Total, Department of Revenue		10,859,767	139,601
Department of State			
VAA DEPARTMENT OF STATE	19Q IDENTITY THEFT FINANCIAL FRAUD	53,307	0
VAA DEPARTMENT OF STATE	200 SECRETARY OF STATE FEES	4,852,298	0
VAA DEPARTMENT OF STATE	20N NOTARY ADMINISTRATION CASH FD	213,227	0
Total, Department of State		5,118,832	0
Department of Treasury			
WAA TREASURY - ADMINISTRATION	827 UNCLAIMED PROPERTY	37,477,677	0
WBA TREASURY - OPERATING	406 AIR ACCOUNT	2,788,046	0
Total, Department of Treasury		40,265,723	0
Grand Total		529,558,205	481,629,164

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)
3,174	1,272,142	1,272,142	1,196,868	0	269,005	197,483	71,522
4,872	3,473,045	3,473,045	2,618,709	0	1,076,756	432,087	644,669
0	5,000	5,000	4,000	0	4,500	660	3,840
3,258	2,231,887	2,231,887	2,116,187	0	805,037	349,171	455,866
0	5,127	5,127	20,449	0	0	3,374	0
27,824	7,991,733	8,073,871	8,758,367	35,262	3,430,848	1,445,131	1,985,717
0	4,185,259	4,185,259	4,185,259	0	0	690,568	0
726,914	16,100,026	17,106,570	17,921,393	88,292	1,412,261	2,957,030	0
0	993,754	109,823,600	109,114,939	2,806,536	25,627	18,003,965	0
766,042	36,257,973	146,176,501	145,936,171	2,930,090	7,024,034	24,079,469	3,161,614
0	270,804	270,804	242,361	0	53,307	39,990	13,317
0	15,375,089	17,189,222	14,716,870	512,107	4,340,191	2,428,284	1,911,907
0	575,383	575,383	394,439	0	213,227	65,082	148,145
0	16,221,276	18,035,409	15,353,670	512,107	4,606,725	2,533,356	2,073,369
0	5,966	120,046,636	80,028,136	37,475,814	1,863	13,204,642	0
0	6,701,230	7,027,683	7,592,047	129,512	2,658,534	1,252,688	1,405,846
0	6,707,196	127,074,319	87,620,183	37,605,326	2,660,397	14,457,330	1,405,846
6,546,181	266,463,163	1,164,665,479	1,068,011,152	2,171,050	39,211,810	181,459,766	25,732,305

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