

Cash Funds Uncommitted Reserves Report Statewide Audit

**Financial Audit
October 2009**



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October 15, 2009

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, 2009. The audit was conducted pursuant to Section 24-30-207(3), C.R.S., which requires the State Auditor to audit this report.

Sally Symanski

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RECOMMENDATION LOCATOR

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	13		Department of Agriculture	Agree	June 30, 2010
2	15		Department of Education	Agree	June 30, 2010
3	17		Department of Human Services	Agree	December 31, 2009
4	18		Department of Law	Agree	June 30, 2010
5	19		Department of Local Affairs	Disagree	
6	21		Department of Natural Resources	Agree	June 30, 2013
7	27		Department of Public Health and Environment	Agree	June 30, 2013
8	28		Department of Public Safety	Agree	June 30, 2011

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Addressed	Agency Response	Implementation Date
9	30		Department of Regulatory Agencies	Agree	June 30, 2011
10	32		Department of Revenue	Agree	June 30, 2010
11	34	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, 2011
			Department of Revenue	Agree	June 30, 2011
			Department of Public Health and Environment	Agree	June 30, 2011

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:

Hypothetical Balances for Cash Fund Z	
Balances as of June 30, 20XX	
Ending fund balance	\$65
Exempt assets as defined by SB 98-194 (e.g., inventory)	\$ 2
Previously appropriated fund balance (e.g., capital construction)	\$ 3
Fiscal Year 20XX Revenue and Expenses	
Fee revenue	\$100
Non-fee revenue	\$ 50
Total revenue	\$150
Total expenses	\$100

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

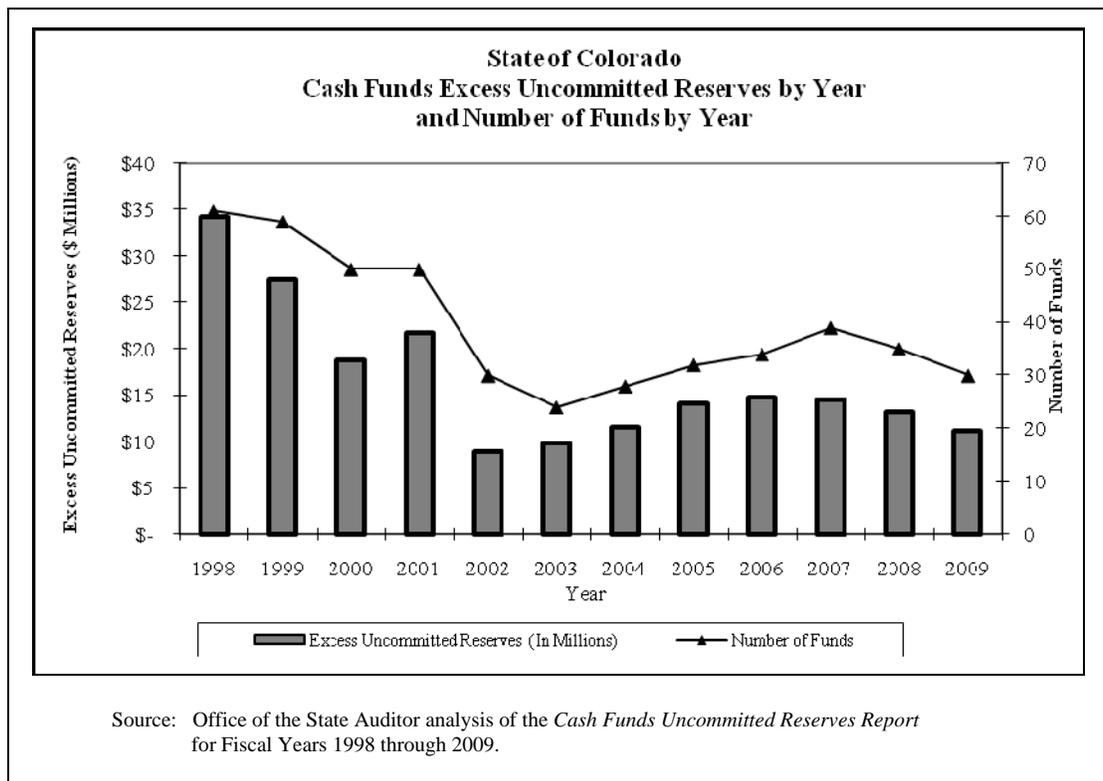
1. **Calculate the uncommitted reserve.** First, the ending fund balance is reduced by exempt assets and any previously appropriated fund balance. ($\$65 - \$2 - \$3 = \60). Next, the reduced fund balance is multiplied by the ratio of fee revenue to total revenue ($\$60 \times (\$100/\$150) = \40). The result is the amount of uncommitted reserve for Cash Fund Z. This amount represents the portion of the fund balance that is attributable to fee revenue.
2. **Calculate the target reserve.** Total expenses are multiplied by 16.5 percent. ($\$100 \times 16.5\% = \16.50). The result is the amount of the target reserve for Cash Fund Z. For some cash funds, the target reserve is specified by statute (e.g., the Displaced Homemakers Cash Fund’s target reserve is specified by statute to be \$145,000).
3. **Calculate the excess uncommitted reserve.** The target reserve is subtracted from the uncommitted reserve ($\$40 - \$16.50 = \$23.50$). If the amount is greater than zero, this is the excess uncommitted reserves.

Therefore, Cash Fund Z has an excess uncommitted reserve of \$23.50 at the end of Fiscal Year 20XX.

Changes in Excess Uncommitted Reserves During Fiscal Year 2009

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 2009 *Cash Funds Uncommitted Reserves Report* shows 30 cash funds with excess uncommitted reserves of about \$11.3 million compared with 61 cash funds with excess uncommitted reserves of about \$34.3 million in the Fiscal Year 1998 Report. Total excess uncommitted reserves decreased from \$13.2 million to \$11.3 million (a decrease of \$1.9 million) from Fiscal Year 2008 to 2009. The number of funds with excess uncommitted reserves decreased from 35 funds in Fiscal Year 2008 to 30 funds in Fiscal Year 2009. The following graph shows the excess uncommitted reserves by year and the number of funds by year.



For Fiscal Year 2009 the 10 funds with the largest uncommitted reserves had approximately \$9.9 million in reserves as shown in Table 1. These 10 funds represent 88 percent of the total excess uncommitted reserves of \$11.3 million as of June 30, 2009.

Table 1: State of Colorado Ten Cash Funds With the Largest Excess Uncommitted Reserve Balances as of June 30, 2009		
Department	Fund Name	Excess Uncommitted Reserves
Revenue	Colorado State Titling and Registration Cash Fund	\$ 2,459,838
Revenue	Licensing Services Cash Fund	2,215,894
Treasury	AIR Account Cash Fund	1,971,456
Public Health and Environment	Water Quality Cash Fund	934,177
Regulatory Agencies	Division of Registrations Cash Fund	842,311
Public Health and Environment	Emergency Medical Services Cash Fund	422,693
Revenue	Liquor Law Enforcement Cash Fund	358,335
Public Health and Environment	Stationary Sources Cash Fund	347,041
Education	Educator Licensure Cash Fund	201,467
Regulatory Agencies	Mortgage Broker Registration Cash Fund	182,873
	Total	\$9,936,085
Source: Office of the State Auditor analysis of the <i>Cash Funds Uncommitted Reserves Report</i> for the fiscal year ended June 30, 2009.		

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 2 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 8 and 9, 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 2009 or excess uncommitted reserves at the end of Fiscal Year 2008. The complete Report with all cash funds subject to SB 98-194 is on pages 40 to 43.

CASH FUNDS UNCOMMITTED RESERVES REPORT SUMMARY

FOR THE FISCAL YEAR ENDED JUNE 30, 2009 - Cash Funds with Uncommitted Reserves greater than \$50,000 and Excess Uncommitted Reserves (With Comparative Amounts for Excess Uncommitted Reserves of Cash Funds with Uncommitted Reserves greater than \$50,000 for the Fiscal Year Ended June 30, 2008)

Source: Office of the State Auditor analysis of the Cash Funds Uncommitted Reserves Report for the Fiscal Years ended June 30, 2009 and 2008 prepared by the Office of the State Controller.

Fund Department/Fund	2009					2008
	Total Revenue	Total Expense	Uncommitted Reserves	Target/ Alternative Reserve	Excess Uncommitted Reserve	Excess Uncommitted Reserve
Department of Agriculture						
103 AGRICULTURAL PRODUCTS INSPECTN	82,443	79,648	53,944	13,142	40,802	27,353
104 VET, VACCINE & SVC FUND	305,073	278,907	98,226	46,020	52,206	20,908
154 WEED FREE CROP CERTIFICATION	125,632	113,368	96,667	18,706	77,961	64,483
16R INSPECT & CONSUMER SERVIC CASH	2,526,910	2,953,869	1,351,808	1,476,935	-	456,991
20T PHYTOSANITARY INSPECTION	125,221	91,907	52,656	15,165	37,491	-
218 ORGANIC CERTIFICATION FUND	273,797	263,361	124,251	43,455	80,796	71,811
219 PESTICIDE REGISTRATION FUND ¹	-	-	-	-	-	63,958
254 GROUND WATER PROTECTION ¹	-	-	-	-	-	98,018
294 PET ANIMAL CARE AND FACILITY	452,716	546,043	55,163	90,097	-	61,571
Subtotal	3,891,792	4,327,103	1,832,715	1,703,520	289,256	865,093
Department of Education						
293 EDUCATOR LICENSURE CASH FUND	2,097,557	2,088,344	546,044	344,577	201,467	273,603
Department of Human Services						
12T CHILD CARE LICENSING CASH FUND	712,630	740,379	118,717	122,163	-	45,127
18R FOOD DISTRIBUTION PROG SERVICE	406,478	432,141	71,169	71,303	-	41,420
516 WORK THERAPY	432,893	348,925	102,697	57,573	45,124	-
Subtotal	1,552,001	1,521,445	292,583	251,039	45,124	86,547
Department of Labor and Employment						
141 PUBLIC SAFETY INSPECTION ¹	-	-	-	-	-	583,644
Department of Law						
150 COLLECTION AGENCY BOARD	459,493	446,183	151,932	73,620	78,312	71,940
Department of Local Affairs						
12V BUILDING REGULATION FUND	1,093,350	2,243,965	314,414	370,254	-	1,197,489
16E PRIVATE ACTIV BOND ALLOCATION ¹	-	-	-	-	-	90,944
16F PROPERTY TAX EXEMPTION FUND	702,043	702,044	155,947	115,837	40,110	41,966
289 WASTE TIRE RECYCLING FUND ¹	-	-	-	-	-	442,744
Total, Department of Local Affairs	1,795,393	2,946,009	470,361	486,091	40,110	1,773,143
Department of Natural Resources						
167 GROUND WATER MANAGEMENT	325,996	435,611	134,437	71,876	62,561	146,914
173 SNOWMOBILE RECREATION FUND	1,087,145	891,968	306,773	147,175	159,598	-
175 RIVER OUTFITTERS	68,925	71,933	53,001	11,869	41,132	43,302
Subtotal	1,482,066	1,399,512	494,211	230,920	263,291	190,216
Department of Public Health and Environment						
117 SOLID WASTE MGMNT RESERVE	2,076,662	2,119,564	324,671	349,728	-	81,350
119 STATIONARY SOURCES	9,763,528	9,261,635	1,875,211	1,528,170	347,041	-
120 WATER QUALITY	5,193,672	4,600,906	1,693,326	759,149	934,177	340,259
124 VITAL RECORDS	2,361,344	2,362,474	418,398	389,808	28,590	-
126 HAZ WASTE FEES	2,099,008	2,177,342	433,577	359,261	74,316	205,129
128 SLUDGE MANAGEMENT ¹	-	-	-	-	-	33,444
16K DRINKING WATER CASH FUND	514,226	576,091	107,388	95,055	12,333	99,449
246 ASSISTED LIVING RESIDENCE FUND	835,568	789,906	191,080	130,334	60,746	33,287
275 OZONE PROTECTION FUND	272,017	217,716	102,030	35,923	66,107	-
409 EMERGENCY MEDICAL SERVICES	5,187,936	5,034,195	1,253,335	830,642	422,693	303,409
12A TRAUMA SYSTEM CASH FUND	325,524	346,820	105,709	57,225	48,484	77,864
265 HLTH FAC GEN'L LICENSURE	891,300	815,782	265,167	134,604	130,563	122,044
Subtotal	29,520,785	28,302,431	6,769,892	4,669,899	2,125,050	1,296,235

CASH FUNDS UNCOMMITTED RESERVES REPORT SUMMARY

**FOR THE FISCAL YEAR ENDED JUNE 30, 2009 - Cash Funds with Uncommitted Reserves greater than \$50,000 and Excess Uncommitted Reserves
(With Comparative Amounts for Excess Uncommitted Reserves of Cash Funds with Uncommitted Reserves greater than \$50,000 for the Fiscal Year
Ended June 30, 2008)**

Source: Office of the State Auditor analysis of the Cash Funds Uncommitted Reserves Report for the Fiscal Years ended June 30, 2009 and 2008 prepared by the Office of the State Controller.

Fund Department/Fund	2009					2008
	Total Revenue	Total Expense	Uncommitted Reserves	Target/ Alternative Reserve	Excess Uncommitted Reserve	Excess Uncommitted Reserve
Department of Public Safety						
203 FIREFIGHTER/FIRST RESPONDER	158,598	100,941	71,290	16,655	54,635	-
Department of Regulatory Agencies						
19U MORTGAGE BROKER REGISTRATION	288,236	1,017,335	350,733	167,860	182,873	-
189 DIV OF REGISTRATIONS CASH FUND	13,797,034	13,405,590	1,758,964	2,211,922	842,311	901,928
18S PRESCRIPTION DRUG MONITORING	491,357	273,656	174,635	45,153	129,482	-
213 DIV OF SECURITIES CASH FUND	3,010,216	3,268,297	287,317	539,269	-	47,333
Subtotal	17,586,843	17,964,878	2,571,649	2,964,204	1,154,666	949,261
Department of Revenue						
236 LIQUOR LAW ENFORCEMENT	2,159,768	2,021,942	691,955	333,620	358,335	210,305
404 COLO TITLE AND REGIS (CSTARS)	8,343,392	9,681,191	4,057,235	1,597,397	2,459,838	2,019,139
437 LICENSING SERVICES CASH FUND	6,190,297	4,592,235	2,973,613	757,719	2,215,894	-
Subtotal	16,693,457	16,295,368	7,722,803	2,688,736	5,034,067	2,229,444
Department of State						
200 SECRETARY OF STATE FEES	17,009,920	19,134,690	2,237,332	3,157,224	-	2,069,888
20N NOTARY ADMINISTRATION CASH FD ¹	-	-	-	-	-	552,021
Subtotal	17,009,920	19,134,690	2,237,332	3,157,224	-	2,621,909
Department of Treasury						
406 AIR ACCOUNT	7,072,670	7,413,966	3,194,760	1,223,304	1,971,456	2,219,936
Grand Total	99,320,575	101,940,870	26,355,572	17,809,789	11,257,434	13,160,971

¹ 2009 uncommitted reserves are less than \$50,000 for these funds; however these funds had excess uncommitted reserves for 2008.

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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, 2009, there were 30 funds with excess uncommitted reserves, totaling about \$11.3 million, a reduction of about \$23.0 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.

Senate Bill 98-194 requires that the Office of State Planning and Budgeting (OSPB) annually review the total amount of revenue credited to the cash funds and the *Cash Funds Uncommitted Reserves Report*. To fulfill this statutory obligation, the OSPB requires agencies that have excess uncommitted reserves at the end of each fiscal year to develop and submit plans to reduce the amount of excess uncommitted reserves. The plans submitted by the agencies are contained in the *Schedules 9.A - Cash Fund Status, 9.B - Cash Fund Reserve Plan, and 9.C - Waiver*. OSPB makes these Schedules available approximately November 2 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 2009 cash reserves, we found that as of June 30, 2009, 11 departments had excess uncommitted reserves totaling approximately \$11.3 million in 30 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 the excess uncommitted reserves limitations do not apply to funds that have been in existence less than two full fiscal years. According to

statute, 6 of these 30 funds should have been in compliance by the end of Fiscal Year 2001; the remaining 24 of the 30 funds should have been in compliance the later of the end of Fiscal Year 2003 or after they had been in existence for two full fiscal years. The departments and funds not in compliance at June 30, 2009 are described below.

Department of Agriculture

At June 30, 2009, the Department of Agriculture had five cash funds with excess uncommitted reserves totaling approximately \$289,000. These funds are:

- **Fund: Agricultural Products Inspection**
Purpose: Inspect and issue certificates of inspection on fruits and vegetables.
1st year of required compliance: 2003
Status: Fiscal Year 2009 was the second year the Fund was not in compliance, with an excess reserve of \$40,802. In Fiscal Year 2008 the Fund had an excess reserve of \$27,353.

- **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 2009 is the fifth year the Fund has experienced excess reserves as noted in the table below:

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

- **Fund: Weed Free Crop Certification**
Purpose: Inspect and certify crop product to determine if product is weed free and can be sold as such.
1st year of required compliance: 2003
Status: Fiscal Year 2009 is the fourth year the Fund has experienced excess reserves as noted in the table on the following page:

Fiscal Year	Amount of Excess
2004	\$ 60,642
2005	–
2006	–
2007	\$ 59,939
2008	\$ 64,483
2009	\$ 77,961

- **Fund: Phytosanitary Inspection**

Purpose: Inspect and issue phytosanitary and export certificates on plants for individual shipment to other states or foreign countries if those plants comply with the requirements or regulations of such state or foreign country.

1st year of required compliance: 2009, as the fund was created in 2007

Status: Fiscal Year 2009 was the first year the Fund was not in compliance, with an excess reserve of \$37,491.

- **Fund: Organic Certification**

Purpose: Inspect producers for certification as organic producers.

1st year of required compliance: 2003

Status: Fiscal Year 2009 is the fifth year the Fund has experienced excess reserves as noted in the table below:

Fiscal Year	Amount of Excess
2004	\$ 52,427
2005	–
2006	\$ 69,659
2007	\$ 92,585
2008	\$ 71,811
2009	\$ 80,796

Recommendation No. 1:

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

Department of Agriculture Response:

Agree. The Department annually forecasts projected revenues and expenditures for each cash fund and modifies fees to accommodate projections and to accommodate fund balance compliance. When cash funds are out of compliance with SB 98-194 requirements, the Department develops a compliance plan for review by the Governor's Office of State Planning and Budgeting. Upon review and approval of this plan through the Executive Budget Process, the Department includes this plan in the annual budget request to the legislature. These compliance plans document estimated costs and revenues and the assumptions supporting those estimates, as well as documenting a time frame to bring the cash fund into compliance.

The Department has maintained the same fee schedule for activities associated with Agricultural Products Inspection Fund for Fiscal Year 2010 as Fiscal Year 2009. This fee schedule plus increasing benefit costs will bring these activities into compliance by June 2010. Additionally, this fund is now combined with the Mandatory Fruit and Vegetable Inspection Fund per HB 09-1249. As such the estimated revenues and expenses for the combined fund will be \$2.3 million for Fiscal Year 2010.

SB 09-154 allows the payment of personal services from the Vet, Vaccine and Service Fund, 104, to accommodate the costs of one laboratory employee. This bill took effect July 1, 2009. With the implementation of this bill and the additional costs associated, this fund will be in compliance by June 2010.

The activities associated with the Weed Free Crop Certification Fund, 154, will be in compliance by June 2010. This fund has a significant increase in expenditures every other year to accommodate the purchase of weed free twine. As such, this fund has traditionally fluctuated in and out of compliance due to the significant costs one year compared to the following. HB 09-1249 consolidated the activities of ten agriculture cash funds into one fund, the Plant Health, Pest Control, and Environmental Protection Cash Fund, 23S. This bill took effect July 1, 2009. The target reserve balance for this new fund is fifty percent of the amount expended from the fund during the fiscal year.

The activities associated with the Phytosanitary Inspection Fund, 20T, will be in compliance by June 2010. HB 09-1249 consolidated the activities of ten agriculture cash funds into one fund, the Plant Health, Pest Control, and Environmental Protection Cash Fund, 23S. This bill took effect

July 1, 2009. The target reserve balance for this new fund is fifty percent of the amount expended from the fund during the fiscal year.

The activities associated with the Organic Certification Fund, 218, will be in compliance by June 2010. HB 09-1249 consolidated the activities of ten agriculture cash funds into one fund, the Plant Health, Pest Control, and Environmental Protection Cash Fund, 23S. This bill took effect July 1, 2009. The target reserve balance for this new fund is fifty percent of the amount expended from the fund during the fiscal year.

Implementation Date: June 30, 2010.

Department of Education

At June 30, 2009, the Department of Education had one cash fund with excess uncommitted reserves totaling approximately \$201,000.

- **Fund: Educator Licensure**

Purpose: Administer examinations and to review applications for licenses, endorsements, and certificates as authorized by the State Board of Education.

1st year of required compliance: 2001

Status: Fiscal Year 2009 is the third year the Fund has experienced excess reserves as noted in the table below:

Fiscal Year	Amount of Excess
2007	\$ 51,030
2008	\$ 273,603
2009	\$ 201,467

Recommendation No. 2:

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

Department of Education Response:

Agree. As reported in the Fiscal Year 2008 audit report, the Department of Education is continuing to implement a two year plan that will bring the Educator Licensure cash fund into compliance with SB 98-194 requirements by June 30, 2010. Although the excess uncommitted reserves decreased during the fiscal year, it was an exceptionally difficult year to bring the fund closer to compliance due to a significant increase in substitute teacher licenses that generated an increase in revenues. The Department believes the increase in substitute teacher licenses was a result of difficult economic conditions. To help further decrease the uncommitted reserves balance, in Fiscal Year 2010 the Department is planning to implement an on-line application system that will cost about \$5 per applicant. The additional costs will be absorbed by the department and not passed on to the applicant.

Implementation Date: June 30, 2010.

Department of Human Services

At June 30, 2009, the Department of Human Services had one cash fund with excess uncommitted reserves totaling approximately \$45,000.

- **Fund: Work Therapy**

Purpose: Fund sheltered workshop programs for training and employment of clients with developmental disabilities or mental illnesses.

1st year of required compliance: 2003

Status: Fiscal Year 2009 is the sixth year the Fund has experienced excess reserves as noted in the table below:

Fiscal Year	Amount of Excess
2003	\$ 58,975
2004	\$ 16,257
2005	\$ 96,700
2006	\$ 2,166
2007	\$ 50,956
2008	–
2009	\$ 45,124

Recommendation No. 3:

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

Department of Human Services Response:

Agree. The Department will work to ensure this fund complies with the requirements outlined in Section 24-75-402, C.R.S.

The Work Therapy is an enterprise-oriented fund with revenues derived from clients in the Mental Health Institutes and Regional Centers performing services for area businesses or organizations. It should be noted that this fund crosses five agencies within the Department of Human Services (IIB, IIC, IJB, IJC, & IJD). Revenue is derived from contracts with area businesses and organizations for custodial services, printing, packaging, mailing, and other types of manual processing performed by program clients. Enrolled clients are paid from funds received in proportion to the work performed. Funds in the cash fund are also used to provide workshop training programs for clients.

Going forward the Department's budget office will coordinate all monitoring and tracking of the fund balance given the fund impacts five separate agencies within the Department. The Department will immediately analyze what is needed to ensure fund compliance and take the necessary action.

Implementation Date: December 31, 2009.

Department of Law

At June 30, 2009, the Department of Law had one cash fund with excess uncommitted reserves totaling approximately \$78,000.

- **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 2009 is the seventh year the Fund has experienced excess reserves as noted in the table on the following page:

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

Recommendation No. 4:

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 anticipates that Collection Agency Board Fund, 150, will be in compliance at the end of Fiscal Year 2010. Anticipated expenditures plus adjusting fees should bring the fund into compliance by the end of the fiscal year.

Once again the Department wishes to reiterate that the fund balance provisions of SB 98-194 are excessively restrictive, particularly on funds that support appropriations of less than a million dollars. In small programs such as the Collection Agency Board, the number of licenses (fee payers) can fluctuate significantly. The meager excess of \$78,000 is completely insufficient to cover these potential fluctuations. As the Department has stated for the past few years, we urge an exemption to SB 98-194 for funds with balances of less than \$1,000,000.

Implementation Date: June 30, 2010.

Department of Local Affairs

At June 30, 2009, the Department of Local Affairs had one cash fund with excess uncommitted reserves totaling approximately \$40,000,

- **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 2009 is the fourth year the Fund has experienced excess reserves as noted in the table below:

Fiscal Year	Amount of Excess
2006	\$ 14,359
2007	\$ 46,003
2008	\$ 41,966
2009	\$ 40,110

Recommendation No. 5:

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:

Disagree. Plan for Fiscal Year 2010: The Department of Local Affairs (DOLA) will continue to monitor revenues and expenditures for the program to maximize its use.

The revenues in the Property Tax Exemption Fund are from two statutory fees that DOLA assesses. The first fee is an initial application fee assessed on each property owner seeking exemption from property taxation for a specific real and personal property. The second fee is an annual filing fee assessed on each exempt property seeking to maintain its tax exempt status. These fees are specified in statute at Section 39-2-117(1)(a), C.R.S. and Section 39-2-117(3)(a)(I), C.R.S. respectively. These fees can only be changed through legislation, which may not be timely to address the excess uncommitted reserve nor is such a change guaranteed.

DOLA's understanding of the intention of Section 24-75-402, C.R.S. is to minimize "fee" revenue collected by state government to the amounts necessary to operate programs as authorized by the General Assembly. Section 24-75-402 (2)(e), C.R.S. describes "fees" as "any moneys collected by an entity; except that "fees" does not include," "Any moneys received from charges or assessments, the amount of which are not determined by the entity." (Section 24-75-402 (2)(e)(V), C.R.S.)

An “entity” is defined in Section 24-75-402 (2)(c)(I)(A), C.R.S. as “departments of the executive branch”. Under this definition, DOLA is an “entity”.

DOLA believes that the revenue in this fund meets both the definition of ‘non-fee’ revenue and the definition of an “entity”. Therefore we do not believe that this revenue is subject to the excess uncommitted reserve requirements.

In calculating the excess uncommitted reserve of this fund, the Office of State Controller and Office of State Auditor treated the revenues earned in this fund as “fee” revenue. If the “fee” revenue is changed to “non-fee” revenue, the recalculation results in not having excess uncommitted reserves.

The last time fees for this program were changed was in 2003; with all current fees being statutorily set in SB 03-261. At that time a certain target dollar figure was established and the fees were set to generate the targeted amount. That target number was set to make up a certain amount of general fund shortfall not based on the full cost of operating the exemptions section in the Division of Property Taxation. During the Fiscal Year 2010 department budget figure setting process, DOLA requested a change in fee and additional spending authority to make the state Property Tax Exemptions Section function as a fully cash funded operation. The Joint Budget Committee voted unanimously against this proposal.

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

Department of Natural Resources

At June 30, 2009, the Department of Natural Resources had three cash funds that had excess uncommitted reserves totaling approximately \$263,000. These funds are:

- Fund: Ground Water Management**
Purpose: Support the administration and issuance of water well permits.
1st year of required compliance: 2003
Status: Fiscal Year 2009 is the fourth year the Fund has experienced excess reserves as noted in the table below:

Fiscal Year	Amount of Excess
2003	\$ 112,922
2004	–
2005	–
2006	–
2007	\$ 288,437
2008	\$ 146,914
2009	\$ 62,561

- Fund: Snowmobile Recreation**
Purpose: Establish and maintain snowmobile trails, vehicle parking areas, and facilities.
1st year of required compliance: 2003
Status: Fiscal Year 2009 was the first year the Fund was not in compliance, with 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 2009 is the fourth year the Fund has experienced excess reserves as noted in the table below:

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

Recommendation No. 6:

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 S.B. 98-194 requirements. The status of each of the three funds that are out of compliance is discussed below.

The Department agrees that the Ground Water Management Fund is out of compliance. This is due to a reduction in fees, and a concurrent reduction in cash expenditures, enacted by the General Assembly during the 2006 legislative session. The Department developed a plan for addressing the issue and included such plan as part of the Fiscal Year 2009 Budget Request. The plan involves a one-time expenditure in Fiscal Year 2008 to pay for the increased expense of paying personal mileage reimbursements under SB 06-173. The plan also involves spending down the reserve annually through Fiscal Year 2010 to pay for personal services and operating costs. The Department spent the cash reserve in this fund down by \$138,000 in Fiscal Year 2008 and \$109,615 in Fiscal Year 2009. With this rate of expenditure, the Department remains confident that it will accomplish the goal of achieving compliance with Ground Water Management Cash Fund reserve by June 2010. This performance is consistent with the compliance plan submitted to the General Assembly in November 2007.

The Department also agrees that the River Outfitters Fund is out of compliance. The Department developed a plan to address this issue and included such plan in its Fiscal Year 2009 Budget Request (Summary Tables, pages 134 through 138). The plan centered on hiring an additional seasonal ranger to inspect river outfitters and better patrol rivers. The Department continues to spend down the balance of the River Outfitters Cash Fund. The cash balance in the fund at the end of Fiscal Year 2008 was \$84,000. This balance was spent down to \$66,000 at the end of Fiscal Year 2009. 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. The Department's plan to come into compliance was predicated on getting the balance of this fund spent down below \$50,000 by June 30, 2010. Two years into implementing this plan, the Department now believes that it may not come in to compliance until Fiscal Year 2012. As such, the Department is going to explore additional actions for bringing the River Outfitters Cash Fund into compliance. This will include an analysis of whether this Fund is equitably charged for State Park overhead, such as financial staff, management, and licensing staff.

Finally, the Department 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. The excess reserve is a direct result of snowmobile registration fees (for both dealers and riders) being increased by \$10 effective October 1, 2007. This increased revenues from \$750,000 in Fiscal Year 2007 to roughly \$1.1 million in each of the last two fiscal years. The intent of the fee increase was to provide additional money to snowmobile recreation clubs for the building and maintenance of snowmobile trails, vehicle parking areas, and other related facilities. In this regard, the fee increase was supported by snowmobile recreation groups. The excess cash balance appears to have resulted from; (1) at least one grant award where the recipient was ultimately unable to execute the grant and make an equipment purchase (so the \$50,000 grant was ultimately not expended as planned in Fiscal Year 2009); (2) a program position which remained vacant for over one year due to the hiring freeze, and; (3) the program's spending authority is at least \$30,000 less than the program's expected revenues. This last situation results in a growing fund balance and no ability to spend down prior year's excess fund balance. The Department will work with the Governor's Office and General Assembly on an appropriate plan to bring this fund into compliance in the future. Estimated compliance is the end of Fiscal Year 2012 or Fiscal Year 2013.

Implementation Dates:

Ground Water Management Fund	June 30, 2010
River Outfitters Fund	June 30, 2012
Snowmobile Recreation Fund	June 30, 2013

Department of Public Health and Environment

At June 30, 2009, the Department of Public Health and Environment had 10 cash funds with excess uncommitted reserves totaling approximately \$2.1 million. These funds are:

- **Fund: Stationary Sources**

Purpose: Monitor stationary sources emitting air pollution and to collect emission and permitting fees based on tons of pollution.

1st year of required compliance: 2003

Status: Fiscal Year 2009 is the sixth year the Fund has experienced excess reserves as noted in the table on the following page:

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

- **Fund: Water Quality**

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

1st year of required compliance: 2003

Status: Fiscal Year 2009 is the fifth year the Fund has experienced excess reserves as 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

- **Fund: Vital Records**

Purpose: Maintain the vital statistics system.

1st year of required compliance: 2003

Status: Fiscal Year 2009 is the first year the Fund was not in compliance, with 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 2009 is the third year the Fund has experienced excess reserves as noted on the following page:

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

- **Fund: Drinking Water**
Purpose: Support public water systems.
1st year of required compliance: 2006, as the fund was created in 2004
Status: Fiscal Year 2009 was the second year the Fund was not in compliance, with an excess of \$12,333. In Fiscal Year 2008 the Fund had an excess reserve of \$99,449.
- **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 2009 is the seventh year the Fund has experienced excess reserves as 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

- **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 2009 is the third year the Fund has experienced excess reserves as noted in the table below:

Fiscal Year	Amount of Excess
2003	\$ 34,100
2004	\$ 15,821
2005	-
2006	-
2007	-
2008	-
2009	\$ 66,107

- **Fund: Emergency Medical Services**

Purpose: Improve access to and provision of emergency medical services throughout the State.

1st year of required compliance: 2001

Status: Fiscal Year 2009 is the fifth year the Fund has experienced excess reserves as noted in the table below:

Fiscal Year	Amount of Excess
2005	\$ 2,157
2006	\$ 166,619
2007	\$ 160,501
2008	\$ 303,409
2009	\$ 422,693

- **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 2009 is the fifth year the Fund has experienced excess reserves as noted in the table below:

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

- **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 2009 is the third year the Fund has experienced excess reserves as noted in following table:

Fiscal Year	Amount of Excess
2005	\$ 18,703
2006	–
2007	–
2008	\$ 122,044
2009	\$ 130,563

Recommendation No. 7:

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, 2009, the Department provided a *Schedule 9.A – Cash Fund Status, Schedule 9.B – Cash Fund Reserve Plan and Schedule 9.C- Waiver* to the Office of State Planning and Budgeting.

The Department requested waivers for the excess uncommitted reserves for the Funds for which we do not anticipate compliance by June 30, 2010. We anticipate compliance for the Ozone Protection and Trauma System Funds by June 30, 2011 and June 30, 2012, respectively. Compliance for the Water Quality and Drinking Water Funds is anticipated after June 30, 2012.

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 Dates:

Stationary Sources Fund	June 30, 2010
Water Quality Fund	June 30, 2013
Vital Records Fund	June 30, 2010
Hazardous Waste Fees Fund	June 30, 2010
Drinking Water Fund	June 30, 2013
Assisted Living Residence Fund	June 30, 2010

Ozone Protection Fund	June 30, 2011
Emergency Medical Services Fund	June 30, 2010
Trauma System Fund	June 30, 2012
Health Facilities General Licensure Fund	June 30, 2010

Department of Public Safety

At June 30, 2009, the Department of Public Safety had one cash fund with excess uncommitted reserves totaling approximately \$55,000.

- Fund: Firefighter/First Responder**
Purpose: Collect monies from fees from annual registration of fire suppression contractors, certification of fire suppression systems inspectors, plan registrations and reviews, and system inspections.
1st year of required compliance: 2003
Status: Fiscal Year 2009 is the third year the Fund has experienced excess reserves as noted in the table below:

Fiscal Year	Amount of Excess
2003	\$ 45,989
2004	\$ 41,573
2005	–
2006	–
2007	–
2008	–
2009	\$ 54,635

Recommendation No. 8:

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 (CDFS) within the Colorado Department of Public Safety (CDPS) administers and manages the Firefighter/First Responder Fund (COFRS Fund 203). The CDFS has implemented a plan to increase fund balance above the “Targeted Reserve” with the intention of financing development and acquisition of a

database to track first responder professional certifications. Currently these certifications are verified manually by staff which is very time consuming. The CDFS expects that the IT system will be procured, installed and placed into operation during Fiscal Year 2011 which will bring the fund back into compliance. The CDPS along with the CDFS recognized prior to close of Fiscal Year 2009 that the fund balance would exceed the "Targeted Reserve" and has requested a statutory waiver through department's annual budget submittal.

If the waiver request is not approved by the General Assembly and the Governor, the CDFS will decrease revenues and/or increase spending to bring the fund balance below the required statutory limit.

Implementation Date: June 30, 2011.

Department of Regulatory Agencies

At June 30, 2009, the Department of Regulatory Agencies had three cash funds with excess uncommitted reserves totaling approximately \$1.2 million. These funds are:

- **Fund: Mortgage Broker Registration**
Purpose: Ensure that the participants in a mortgage loan transaction are not participating in any of the acts prohibited by Section 38-40-105, C.R.S, such as advertising the terms of a mortgage loan in a misleading manner.
1st year of required compliance: 2009, as the fund was created in 2007
Status: Fiscal Year 2009 was the first year the Fund was not in compliance, with an excess reserve of \$182,873.
- **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: Six boards and commissions had excess reserves totaling \$901,928 at the end of Fiscal Year 2008. Fiscal Year 2009 was the ninth year the Fund was not in compliance, with an excess reserve of \$842,311. Eight boards and commissions had excess reserves for Fiscal Year 2009. A detail of these boards follows:

Office of Boxing ¹	\$ 49,145
Chiropractic Board ¹	\$ 50,519
Nursing Home Administrators Board ¹	\$ 158,070
Optometric Board ¹	\$ 71,420
Outfitters Board	\$ 82,753
Passenger Tramway Safety Board ¹	\$ 1,251
Pharmacy Board	\$ 39,819
Massage Therapists Board	\$ 389,334
Total excess reserves, Fiscal Year 2009	\$ 842,311

¹ These boards and commissions had excess reserves in Fiscal Year 2008.

- **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 2009 was the first year the Fund was not in compliance, with an excess reserve of \$129,482.

Recommendation No. 9:

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

Department of Regulatory Agencies Response:

Agree. The Department 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.

In the case of Mortgage Broker Registration, fees were formerly set once every three years but will now be set each year with the passage of HB 09-1085. This will assist in managing the fund balance, and compliance for this fund is expected as of June 30, 2010.

In the case of the Division of Registrations Cash Fund, the individual 31 sub-accounts of this fund routinely require adjustment for both deficit and excess fund balance, and fees for each non-compliant board are being modified accordingly. Fee adjustments are being made for the eight boards mentioned in the recommendation to achieve compliance as soon as possible. Passenger Tramway Safety and Chiropractic Boards are

expected to achieve compliance by June 30, 2010; Massage Therapists, Optometric, Pharmacy, Office of Boxing, Nursing Home Administrators and Outfitters Boards are expected to achieve compliance by June 30, 2011.

Finally, the Prescription Drug Monitoring Fund surcharge across will be adjusted across five applicable professional license types to ensure compliance as soon as possible.

Implementation Dates:

Mortgage Broker Licensing Fund	June 30, 2010
Division of Registrations Fund	June 30, 2011
Prescription Drug Monitoring Fund	June 30, 2011

Department of Revenue

At June 30, 2009, the Department of Revenue had three cash funds with excess uncommitted reserves totaling approximately \$5 million. These cash funds are:

- **Fund: Liquor Law Enforcement**
Purpose: Support the administration, licensing, and enforcement of Colorado liquor laws.
1st year of required compliance: 2003
Status: Fiscal Year 2009 was the second year the Fund was not in compliance, with an excess reserve of \$358,335. In Fiscal Year 2008 the Fund had an excess reserve of \$210,305.
- **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 2009 is the seventh year the Fund has experienced excess reserves as 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

- **Fund: Licensing Services**

Purpose: Support the cost of personal services and operating expenses incurred in the operation of driver's license offices.

1st year of required compliance: 2009, as the fund was created in 2007

Status: Fiscal Year 2009 was the first year the Fund was not in compliance, with an excess reserve of \$2,215,894.

Recommendation No. 10:

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

Department of Revenue Response:

Agree. The Department does monitor excess uncommitted reserves and will continue to do so. The reason that the Liquor Law Enforcement, Colorado State Titling and Registration and Licensing Services Cash Funds are not currently in compliance with SB 98-194 is due to mitigating factors as addressed separately below:

Liquor Law Enforcement Cash Fund: The Division's Fiscal Year 2009 expenditures were lower than originally projected at fee setting due to a statewide hiring freeze that resulted in vacancy savings for the majority of the fiscal year. Cash flow projections indicate that the fund balance will stabilize and comply with Section 24-75-402, C.R.S. without the need to adjust current fee levels.

Colorado State Titling and Registration Cash Fund: The Department is projecting a negative fund balance in early Fiscal Year 2011 based on a significant decline in revenues over the past two fiscal years. In an effort to mitigate this situation, the Department has capped spending from the

fund for both Fiscal Year 2009 and Fiscal Year 2010, ensuring that the fund balance remains positive. The Department intends to pursue a legislative initiative to address concerns with this fund.

Licensing Services Cash Fund: The Department will continue to monitor the fund balance to ensure that adequate funds are available to comply with SB 09-279, which requires \$2,589,894 be transferred from this fund to the General Fund at the end of Fiscal Year 2010.

Implementation Dates:

Liquor Law Enforcement Fund	June 30, 2010
Colorado State Titling and Registration Fund	June 30, 2010
Licensing Services Fund	June 30, 2010

Department of Treasury

At June 30, 2009, the Department of Treasury had one fund with excess uncommitted reserves totaling approximately \$2 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. Excess revenues are used to fund other environmental pollution control programs.
1st year of required compliance: 2001
Status: Fiscal Year 2009 is the sixth year the Fund has experienced excess reserves as noted in the table below:

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

Recommendation No. 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 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 2009 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 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. The Department has incurred additional expenses as a result of SB 09-003, and may consider using the excess uncommitted reserves from the AIR Fund to address this need in Fiscal Year 2011.

Implementation Date: June 30, 2011.

Disposition of Prior Audit Recommendations

The following recommendations are from the *Cash Funds Uncommitted Reserves Report* for the fiscal year ended June 30, 2008.

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.	See current year Recommendation No. 2
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. 3
4	The Department of Labor and Employment should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with statutory requirements.	Implemented.
5	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. 4
6	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. 5

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

Financial Information

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STATE OF COLORADO

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Sally Symanski, CPA
State Auditor

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

October 15, 2009

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, 2009. 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 \$ 93,981,657 higher than the State's central accounting records. This occurs because interdepartmental transactions are recorded in revenue and expenditure accounts inflating those amounts for higher education cash funds. The inflation has no significant effect on the excess uncommitted reserves reported. The fund balance, exempt assets, fee revenue, total revenue, and total expense for all other agencies agreed to the State's central accounting records without exception.
2. We agreed the previously appropriated fund balance to the statutory appropriation without exception.
3. We recalculated the non-fee fund balance, the uncommitted reserve, the target reserve, and the excess uncommitted reserve without exception.
4. We compared the alternative reserve with the amount specified in statutes without exception.
5. We compared the types of accounts used to compile the amount of exempt assets and fee revenue with their statutory definitions without exception.
6. We compared each cash fund with its enabling statute, as applicable. Most cash funds were established by law for a specific program or purpose, with the exception of the funds in the State's colleges and universities.

The objective of our engagement was not to express an opinion on the accompanying *Cash Funds Uncommitted Reserves Report* and, accordingly, we do not express such an opinion. Had we performed additional procedures sufficient to express an opinion, other matters might have come to our attention that would have been reported.

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

**CASH FUNDS UNCOMMITTED RESERVES REPORT
FOR FISCAL YEAR ENDED JUNE 30, 2009
Prepared by the Office of the State Controller**

Department/Agency		Fund	Fund Balance (Note 4)	Exempt Assets (Note 5)	
Department of Agriculture					
BAA	DEPARTMENT OF AGRICULTURE	103	AGRICULTURAL PRODUCTS INSPECTN	53,944	0
BAA	DEPARTMENT OF AGRICULTURE	104	VET, VACCINE & SVC FUND	98,226	0
BAA	DEPARTMENT OF AGRICULTURE	154	WEED FREE CROP CERTIFICATION	96,731	64
BAA	DEPARTMENT OF AGRICULTURE	16R	INSPECT & CONSUMER SERVIC CASH	1,430,998	793
BAA	DEPARTMENT OF AGRICULTURE	20T	PHYTOSANITARY INSPECTION	52,692	36
BAA	DEPARTMENT OF AGRICULTURE	214	MANDATORY F&V INSPECTION FUND	233,159	70
BAA	DEPARTMENT OF AGRICULTURE	218	ORGANIC CERTIFICATION FUND	127,506	25
BAA	DEPARTMENT OF AGRICULTURE	294	PET ANIMAL CARE AND FACILITY	57,053	0
Total, Department of Agriculture				2,150,309	988
Department of Education					
DAA	DEPARTMENT OF EDUCATION	293	EDUCATOR LICENSURE CASH FUND	582,967	36,923
Total, Department of Education				582,967	36,923
Governor's Office					
EFA	GOVERNOR'S ENERGY OFFICE	21D	CLEAN ENERGY FUND	11,738,624	0
EGB	OFFICE OF INFORMATION TECH	603	TELECOMMUNICATIONS	3,073,774	990,204
Total, Governor's Office				14,812,398	990,204
Department of Higher Education					
GCA	STATE HISTORICAL SOCIETY	401	LIMITED GAMING FUND	52,885,158	0
GPA	PRIVATE OCCUPATIONAL SCHOOL DV	222	PRIVATE OCCUPATIONAL SCHOOLS	67,318	0
Total, Department of Higher Education				52,952,476	0
Department of Human Services					
IHA	DEPARTMENT OF HUMAN SERVICES	12T	CHILD CARE LICENSING CASH FUND	119,564	0
IHA	DEPARTMENT OF HUMAN SERVICES	17K	RECORDS AND REPORTS FUND	61,096	0
IHA	DEPARTMENT OF HUMAN SERVICES	18R	FOOD DISTRIBUTION PROG SERVICE	130,434	0
IIB	COLO. MENT HEALTH INST PUEBLO	516	WORK THERAPY	105,610	0
Total, Department of Human Services				416,704	0
Department of Labor and Employment					
KAA	DEPT OF LABOR AND EMPLOYMENT	136	DISPLACED HOMEMAKERS	99,181	0
KAA	DEPT OF LABOR AND EMPLOYMENT	137	BOILER INSPECTION	1,228,889	0
Total, Department of Labor and Employment				1,328,070	0
Department of Law					
LAA	DEPARTMENT OF LAW	150	COLLECTION AGENCY BOARD	154,949	0
LAA	DEPARTMENT OF LAW	151	UNIFORM CONSUMER CREDIT CODE	159,774	3,710
LAA	DEPARTMENT OF LAW	296	P.O.S.T. BOARD CASH FUND	115,530	1,420
Total, Department of Law				430,253	5,130
Department of Local Affairs					
NAA	DEPARTMENT OF LOCAL AFFAIRS	12V	BUILDING REGULATION FUND	327,888	0
NAA	DEPARTMENT OF LOCAL AFFAIRS	16F	PROPERTY TAX EXEMPTION FUND	155,947	0
NAA	DEPARTMENT OF LOCAL AFFAIRS	17A	PROCESS & END USERS WASTE TIRE	77,001	0
Total, Department of Local Affairs				560,836	0
Department of Natural Resources					
PEA	DIVISION OF WATER RESOURCES	166	SATELLITE MONITORING	203,492	0
PEA	DIVISION OF WATER RESOURCES	167	GROUND WATER MANAGEMENT	137,084	0
PHA	OIL AND GAS CONSERVATION COMM	170	OIL & GAS CONSERVATION FUND	4,437,953	2,790
PIA	COLORADO GEOLOGICAL SURVEY	171	GEOLOGICAL SURVEY CASH FUND	825,924	6,432
PJA	PARKS AND OUTDOOR RECREATION	16H	PARKS STORES REVOLVING FUND	148,795	0
PJA	PARKS AND OUTDOOR RECREATION	173	SNOWMOBILE RECREATION FUND	338,975	28,300
PJA	PARKS AND OUTDOOR RECREATION	175	RIVER OUTFITTERS	53,001	0
PKA	DIV RECLAMATION, MINING, SAFETY	256	MINED LAND RECLAMATION FUND	470,350	2,358
Total, Department of Natural Resources				6,615,574	39,880
Department of Personnel					
ACA	DIV OF FINANCE AND PROCUREMENT	281	SUPPLIER DATABASE CASH FUND	111,219	0
ACA	DIV OF FINANCE AND PROCUREMENT	604	DEBT COLLECTION FUND	99,739	25,236
Total, Department of Personnel				210,958	25,236
Department of Public Health and Environment					
FAA	DEPT OF PUB HLTH & ENVIRONMENT	117	SOLID WASTE MGMNT RESERVE	324,671	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	119	STATIONARY SOURCES	1,882,060	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	120	WATER QUALITY	1,776,317	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	82,443	82,443	79,648	0	53,944	13,142	40,802
0	305,073	305,073	278,907	0	98,226	46,020	52,206
0	125,632	125,632	113,368	0	96,667	18,706	77,961
0	2,388,396	2,526,910	2,953,869	78,397	1,351,808	1,476,935	0
0	125,221	125,221	91,907	0	52,656	15,165	37,491
0	1,895,239	1,902,422	1,963,210	880	232,209	323,930	0
0	266,859	273,797	263,361	3,230	124,251	43,455	80,796
0	437,721	452,716	546,043	1,890	55,163	90,097	0
0	5,626,584	5,794,214	6,290,313	84,397	2,064,924	2,027,450	289,256
0	2,097,557	2,097,557	2,088,344	0	546,044	344,577	201,467
0	2,097,557	2,097,557	2,088,344	0	546,044	344,577	201,467
0	69,962	2,309,636	4,576,736	11,383,045	355,579	755,161	0
0	1,486,466	19,984,585	19,038,707	1,928,593	154,977	3,141,387	0
0	1,556,428	22,294,221	23,615,443	13,311,638	510,556	3,896,548	0
0	733,839	26,852,358	31,332,252	51,439,877	1,445,281	5,169,822	0
0	695,671	695,671	720,230	0	67,318	118,838	0
0	1,429,510	27,548,029	32,052,482	51,439,877	1,512,599	5,288,660	0
0	707,583	712,630	740,379	847	118,717	122,163	0
0	731,597	731,597	704,301	0	61,096	116,210	0
0	221,786	406,478	432,141	59,265	71,169	71,303	0
0	420,952	432,893	348,925	2,913	102,697	57,573	45,124
0	2,081,918	2,283,598	2,225,746	63,025	353,679	367,249	45,124
0	107,882	107,882	120,887	0	99,181	145,000	0
0	1,648,096	1,677,454	1,329,688	21,507	1,207,382	1,234,773	0
0	1,755,978	1,785,336	1,450,575	21,507	1,306,563	1,379,773	0
0	450,545	459,493	446,183	3,017	151,932	73,620	78,312
0	936,026	1,450,221	1,295,236	55,335	100,729	213,714	0
0	1,278,559	1,280,059	1,164,802	134	113,976	192,192	0
0	2,665,130	3,189,773	2,906,221	58,486	366,637	479,526	78,312
0	1,048,419	1,093,350	2,243,965	13,474	314,414	370,254	0
0	702,043	702,043	702,044	0	155,947	115,837	40,110
20,000	752,570	752,570	809,988	0	57,001	133,648	0
20,000	2,503,032	2,547,963	3,755,997	13,474	527,362	619,739	40,110
0	169,157	537,922	528,438	139,501	63,991	87,192	0
0	319,701	325,996	435,611	2,647	134,437	71,876	62,561
0	6,856,196	10,088,091	9,701,301	1,420,881	3,014,282	4,000,000	0
0	386,642	4,151,904	4,090,832	743,178	76,314	674,987	0
0	330,356	330,356	381,559	0	148,795	200,000	0
0	1,073,489	1,087,145	891,968	3,902	306,773	147,175	159,598
0	68,925	68,925	71,933	0	53,001	11,869	41,132
0	1,101,637	2,916,645	2,767,760	291,228	176,764	456,680	0
0	10,306,103	19,506,984	18,869,402	2,601,337	3,974,357	5,649,779	263,291
0	329,077	329,077	257,059	0	111,219	289,322	0
0	2,374,968	2,374,968	2,580,178	0	74,503	425,729	0
0	2,704,045	2,704,045	2,837,237	0	185,722	715,051	0
0	2,076,662	2,076,662	2,119,564	0	324,671	349,728	0
0	9,727,998	9,763,528	9,261,635	6,849	1,875,211	1,528,170	347,041
0	4,951,020	5,193,672	4,600,906	82,991	1,693,326	759,149	934,177

**CASH FUNDS UNCOMMITTED RESERVES REPORT
FOR FISCAL YEAR ENDED JUNE 30, 2009
Prepared by the Office of the State Controller**

Department/Agency		Fund		Fund Balance (Note 4)	Exempt Assets (Note 5)
FAA	DEPT OF PUB HLTH & ENVIRONMENT	121	NEWBORN GENETICS	395,033	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	123	RADIATION CONTROL	70,990	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	124	VITAL RECORDS	420,877	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	126	HAZ WASTE FEES	433,577	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	16K	DRINKING WATER CASH FUND	108,600	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	20Y	RECYCLING RSRCS ECONOMIC OPPOR	74,700	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	246	ASSISTED LIVING RESIDENCE FUND	191,080	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	266	FOOD PROTECTION CASH FUND	58,268	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	275	OZONE PROTECTION FUND	102,030	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	409	EMERGENCY MEDICAL SERVICES	1,263,280	0
FMA	HEALTH-HEALTH FACILITIES	12A	TRAUMA SYSTEM CASH FUND	107,122	0
FMA	HEALTH-HEALTH FACILITIES	265	HLTH FAC GEN'L LICENSURE	265,167	0
Total, Department of Public Health and Environment				7,473,772	0
Department of Public Safety					
RAA	DEPARTMENT OF PUBLIC SAFETY	203	FIREFIGHTER/FIRST RESPONDER	71,352	0
Total, Department of Public Safety				71,352	0
Department of Regulatory Agencies					
SCA	DIVISION OF BANKING	244	PUBLIC DEPOSIT ADMINISTRATION	621,411	688
SEA	DIVISION OF FINANCIAL SERVICES	272	FINANCIAL SERVICES CASH FUND	56,350	0
SGA	PUBLIC UTILITIES COMMISSION	184	FIXED UTILITIES	773,888	0
SGA	PUBLIC UTILITIES COMMISSION	185	MOTOR CARRIER	850,126	0
SGA	PUBLIC UTILITIES COMMISSION	251	LOW INCOME TELEPHONE ASSIST	100,713	0
SIA	DIVISION OF REAL ESTATE	19U	MORTGAGE BROKER REGISTRATION	407,689	0
SJB	OFFICE OF BOXING	189	DIV OF REGISTRATIONS CASH FUND	93,249	84
SJF	BARBERS & COSMETOLOGISTS BOARD	189	DIV OF REGISTRATIONS CASH FUND	57,877	137
SJG	CHIROPRACTIC BOARD	189	DIV OF REGISTRATIONS CASH FUND	95,989	420
SJI	ELECTRICAL BOARD	189	DIV OF REGISTRATIONS CASH FUND	243,260	873
SJJ	ENGINEERS & LAND SURVEYORS BD	189	DIV OF REGISTRATIONS CASH FUND	75,265	3,928
SJN	NURSING BOARD	189	DIV OF REGISTRATIONS CASH FUND	78,943	4,155
SJO	NURSING HOME ADMINISTRATORS BD	189	DIV OF REGISTRATIONS CASH FUND	177,580	0
SJP	OPTOMETRIC BOARD	189	DIV OF REGISTRATIONS CASH FUND	90,017	0
SJQ	OUTFITTERS BOARD	189	DIV OF REGISTRATIONS CASH FUND	108,071	137
SJR	PASSENGER TRAMWAY SAFETY BOARD	189	DIV OF REGISTRATIONS CASH FUND	95,246	128
SJS	PHARMACY BOARD	189	DIV OF REGISTRATIONS CASH FUND	229,942	1,680
SKC	MASSAGE THERAPISTS	189	DIV OF REGISTRATIONS CASH FUND	438,226	504
SJS	PHARMACY BOARD	18S	PRESCRIPTION DRUG MONITORING	274,379	0
SLA	DIVISION OF SECURITIES	213	DIV OF SECURITIES CASH FUND	287,451	134
Total, Department of Regulatory Agencies				5,155,672	12,868
Department of Revenue					
TAA	REVENUE - ADMINISTRATION	16V	RACING CASH FUND	196,904	0
TAA	REVENUE - ADMINISTRATION	192	COLO DEALER LICENSE BOARD	228,512	1,211
TAA	REVENUE - ADMINISTRATION	236	LIQUOR LAW ENFORCEMENT	693,413	1,458
TAA	REVENUE - ADMINISTRATION	404	COLO TITLE AND REGIS (CSTARS)	4,291,113	123,609
TAA	REVENUE - ADMINISTRATION	437	LICENSING SERVICES CASH FUND	3,152,016	0
Total, Department of Revenue				8,561,958	126,278
Department of State					
VAA	DEPARTMENT OF STATE	200	SECRETARY OF STATE FEES	2,379,945	40,316
Total, Department of State				2,379,945	40,316
Department of Treasury					
WBA	TREASURY - OPERATING	406	AIR ACCOUNT	3,352,412	0
Total, Department of Treasury				3,352,412	0
Grand Total				107,055,656	1,277,823

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	5,420,113	5,420,113	5,167,586	0	395,033	852,652	0
0	2,099,339	2,099,339	2,155,247	0	70,990	355,616	0
0	2,347,436	2,361,344	2,362,474	2,479	418,398	389,808	28,590
0	2,099,008	2,099,008	2,177,342	0	433,577	359,261	74,316
0	508,486	514,226	576,091	1,212	107,388	95,055	12,333
0	2,283,041	2,330,057	3,547,005	1,507	73,193	585,256	0
0	835,568	835,568	789,906	0	191,080	130,334	60,746
0	493,210	501,348	493,211	946	57,322	81,380	0
0	272,017	272,017	217,716	0	102,030	35,923	66,107
0	5,147,096	5,187,936	5,034,195	9,945	1,253,335	830,642	422,693
0	321,229	325,524	346,820	1,413	105,709	57,225	48,484
0	891,300	891,300	815,782	0	265,167	134,604	130,563
0	39,473,523	39,871,642	39,665,480	107,342	7,366,430	6,544,803	2,125,050
0	158,460	158,598	100,941	62	71,290	16,655	54,635
0	158,460	158,598	100,941	62	71,290	16,655	54,635
0	4,264,972	4,332,127	4,179,269	9,622	611,101	689,579	0
0	1,388,578	1,401,876	1,425,197	535	55,815	235,158	0
0	11,856,622	12,101,901	12,004,262	15,685	758,203	1,980,703	0
0	143,888	1,992,461	1,627,104	788,733	61,393	268,472	0
0	2,030,531	2,030,531	2,095,195	0	100,713	250,000	0
0	247,968	288,236	1,017,335	56,956	350,733	167,860	182,873
0	262,147	262,655	265,697	180	92,985	43,840	49,145
0	1,214,255	1,214,255	982,134	0	57,740	162,052	0
0	221,041	221,165	272,703	54	95,515	44,996	50,519
0	3,177,428	3,211,151	4,284,711	2,546	239,841	706,977	0
0	808,734	808,734	801,195	0	71,337	132,197	0
0	4,135,220	4,713,768	4,415,577	9,179	65,609	728,570	0
0	233,623	233,623	118,241	0	177,580	19,510	158,070
0	118,083	118,083	112,711	0	90,017	18,597	71,420
0	245,479	246,479	149,955	438	107,496	24,743	82,753
0	544,515	545,599	567,743	189	94,929	93,678	1,251
0	1,489,585	1,490,033	1,141,660	69	228,193	188,374	39,819
0	731,489	731,489	293,263	0	437,722	48,388	389,334
0	312,735	491,357	273,656	99,744	174,635	45,153	129,482
0	3,010,216	3,010,216	3,268,297	0	287,317	539,269	0
0	36,437,109	39,445,739	39,295,905	983,930	4,158,874	6,388,116	1,154,666
0	1,283,306	1,283,306	1,384,197	0	196,904	228,393	0
0	2,280,758	2,280,761	2,461,579	0	227,301	406,161	0
0	2,159,768	2,159,768	2,021,942	0	691,955	333,620	358,335
27,824	8,177,227	8,343,392	9,681,191	82,445	4,057,235	1,597,397	2,459,838
0	5,839,929	6,190,297	4,592,235	178,403	2,973,613	757,719	2,215,894
27,824	19,740,988	20,257,524	20,141,144	260,848	8,147,008	3,323,290	5,034,067
0	16,266,183	17,009,920	19,134,690	102,297	2,237,332	3,157,224	0
0	16,266,183	17,009,920	19,134,690	102,297	2,237,332	3,157,224	0
0	6,740,067	7,072,670	7,413,966	157,652	3,194,760	1,223,304	1,971,456
0	6,740,067	7,072,670	7,413,966	157,652	3,194,760	1,223,304	1,971,456
47,824	151,542,615	213,567,813	221,843,886	69,205,872	36,524,137	41,421,744	11,257,434

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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;
- Judicial Department Information Technology Cash Fund;
- The Private Activity Bond Allocations Fund;
- The Colorado High Cost Administration Fund; and
- Any cash fund used to fund a single program if the program has been in existence less than two full fiscal years.

NOTE 4. FUND BALANCE

Fund balance is the net of total assets and total liabilities in each fund as of June 30, 2009.

NOTE 5. EXEMPT ASSETS

Exempt assets are any long-term assets or non-monetary current assets held by the fund at June 30, 2009. "Non-monetary" current assets are those that either cannot be converted to cash or are held with the intent of being used rather than converted to cash, including but not limited to consumable inventory and prepaid expenses.

NOTE 6. PREVIOUSLY APPROPRIATED FUND BALANCE

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

NOTE 7. FEE REVENUE

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

- Any moneys collected from sources excluded from state fiscal year spending, as defined in Section 24-77-102 (17), Colorado Revised Statutes;
- Any moneys received through the imposition of penalties or fines or surcharges imposed on any person convicted of a crime;
- Any moneys appropriated from the state general fund;
- Any moneys received through the imposition of taxes;
- Any moneys received from charges or assessments, the amount of which are not determined by the entity;
- Any moneys received from gifts or donations;

NOTES TO CASH FUNDS UNCOMMITTED RESERVES REPORT

- 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 2009 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 40-43) for the fiscal year ended June 30, 2009, 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 and stay within this fund.
104 - Vet, Vaccine & 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.
154 - Weed Free Crop Certification	Fees assessed for the inspection and certification of crop product to determine if product is weed free and can be sold as such. All moneys collected pay for operational costs.
16R - Inspect and Consumer Service	Fees charged to issue inspection certificates for fruits and vegetables. Moneys are used to pay the operational costs.
20T - Phytosanitary Inspection	Fees assessed for the inspection and export certification of plant products, materials, and pests scheduled for individual transport to other states and foreign countries. Moneys are used to fund the operational costs.
214 - Mandatory Fruit and Vegetable Inspection	Fees charged to issue inspection certificates for fruits and vegetables. Moneys are used to pay the operational costs
218 - Organic Certification	Fees from the inspection of producers for certification as organic producing. Moneys are used to fund 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

Fund Description

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

21D - Clean Energy

Revenue transferred to the fund from the Limited Gaming Fund and federal sources. Revenues used to advance energy efficiency and renewable energy throughout the state. The fund will target investments in emerging technologies with the goal of attracting new energy economy investment into Colorado.

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.

HISTORICAL SOCIETY

401 - Limited Gaming

Revenues primarily consist of distributions of limited stakes gaming revenue from the Division of Gaming within the Department of Revenue. The moneys in this fund 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.

HIGHER EDUCATION

222 - Private Occupational Schools

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

Fund Description

ownership, location, or name. Moneys are used to fund the operational costs.

HUMAN SERVICES

12T - Child Care Licensing

Fees from new and continuing child care providers for state licenses. License fees vary from \$22 to \$840 depending on the size and type of the facility. 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.

17K - Records and Reports

Fees charged employers for conducting background screening of applicants against the registry database that contains individuals who have a confirmed history of child abuse. Fee of \$30 charged for a background investigation. Moneys are used to fund the operational costs of the program.

18R - Food Distribution Program Services

Administrative fee of \$.45 per case charged to support the administration of food distribution programs to eligible agencies authorized by Federal Law and the U.S. Department of Agriculture.

516 - Work Therapy

Fees from contracts with area businesses and organizations for custodial services, printing, mailing and other tasks that can be performed by program clients. Fees fund sheltered workshop programs for training and employment of clients with developmental disabilities.

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.

Fund Description

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.

Fund Description

17A - Process & End Users of Waste
Tire

Fee of \$.25 per tire when consumer disposes of old tires at a retail location. Fee used to process old tires and provide reuse/recycling incentives.

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.

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.

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.

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.

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

Fund Description

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.

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

120 - Water Quality

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

Fund Description

screenings for seven genetic diseases and an additional 22 metabolic disorders on the initial screen utilizing tandem mass spectrometry technology is \$65 per Colorado baby.

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 \$80 annual registration fee for qualified inspectors and service companies, and state inspections for \$129 an hour. Radioactive materials licensing and inspection services are charged at \$129 an hour, and annual license fees range from \$750 to \$82,000.

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 \$625 to \$3,200 per year for generators, \$1,000 and higher for operating annual fees, and \$4,200 to \$250,000 per year for post-closure fees. Fees of \$150 per hour are charged for the document review and activity fees.

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.

Fund Description

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 \$23 per bed. There is also an initial fee of \$5,000 for new residences. The fee for a change of ownership of an existing licensed residence is \$2,500.

266 - Food Protection

Annual license fees charged are based upon retail food establishment type. Fees for grocery stores with pre-packaged food range from \$55 to \$154, based on square footage. Restaurant fees are based upon seating capacity and range from \$154 to \$189. Grocery stores with delis pay fees ranging from \$138 to \$383, based upon square footage. The fund also receives \$20 or \$25 from each license fee, dependent on establishment type, from the counties inspected by local public health agencies. In addition, an application fee of \$75 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.

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

Fund Description

ozone depleting compound (ODC). A variable annual fee from \$40 to \$300 is assessed for refrigerated food appliances using an ODC per facility. 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 \$1 assessed at the time of registration of any motor vehicle, for the purpose of providing emergency medical services. Revenue is used for grants to local emergency medical service providers, planning and coordinating emergency medical services, and testing and certifying emergency medical technicians.

12A - Trauma 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.

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 complaint and occurrences investigations. Renewal licensure fees range from \$360 to \$8,000. Initial licensure fees range from \$360 to \$20,000. Change of ownership fees range from \$360 to \$4,100. Construction plan review fees range from \$2,500 upward based on the size of the facility.

PUBLIC SAFETY

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.

Fund Description

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.
19U - Mortgage Broker Registration	Fees collected for the mortgage broker registration. Fees used to fund expenses of the Mortgage Broker Registration Program and ensure that those associated with mortgage loans are conducting themselves ethically.
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.

Fund Description

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. The cost of these fees is set annually in June by the Racing Commission based on the Division's appropriated budget. To fund the approximate \$2 million annual budget, about \$20,000 comes from licenses and the rest is from monthly fees charged to racetracks for racetrack meet license fees. These racetrack license fees are in addition to the taxes paid to the general fund on pari-mutuel wagers.

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 \$50 from manufacturers, distributors, wholesalers, and retailers of liquor. Application fees for licenses and permits are also collected. Fees are used for costs associated with the overall administration, licensing and enforcement of Colorado liquor laws.

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

Fund Description

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

200 - Secretary of State Fees

Fees for filing articles of incorporation, issuing official certificates, and making official copies of documents. Some specific fees assessed include \$50 at the time of service of a subpoena and an additional \$45 for each day of attendance due to a subpoena. Moneys are used to fund the operational costs of the Department.

DEPARTMENT OF TREASURY

406 - AIR Account

Fees from vehicle registrations and emission sticker sales. Each emission sticker sale includes a \$.25 fee. These fees are passed through to the Department of Public Health and Environment and the Department of Revenue to cover the costs of administering and enforcing the automobile inspection and readjustment program.

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Appendix B

Cash Funds Uncommitted Reserves Report for the Fiscal Year Ended June 30, 2009 - All Funds

The *Cash Funds Uncommitted Reserves Report* (pages 40-43) 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, 2009, excluding cash funds with \$0 fee revenue.

**PRELIMINARY CASH FUNDS UNCOMMITTED RESERVES REPORT
ALL FUNDS, FEE REVENUE GREATER THAN \$0
FOR FISCAL YEAR ENDED JUNE 30, 2009**

Department/Agency	Fund		Fund Balance (Note 4)	Exempt Assets (Note 5)	
Department of Agriculture					
BAA	DEPARTMENT OF AGRICULTURE	102	SEED CASH FUND	50,422	0
BAA	DEPARTMENT OF AGRICULTURE	103	AGRICULTURAL PRODUCTS INSPECTN	53,944	0
BAA	DEPARTMENT OF AGRICULTURE	104	VET, VACCINE & SVC FUND	98,226	0
BAA	DEPARTMENT OF AGRICULTURE	109	ALTERNATIVE LIVESTOCK FARM	29,641	0
BAA	DEPARTMENT OF AGRICULTURE	154	WEED FREE CROP CERTIFICATION	96,731	64
BAA	DEPARTMENT OF AGRICULTURE	16R	INSPECT & CONSUMER SERVIC CASH	1,430,998	793
BAA	DEPARTMENT OF AGRICULTURE	17Q	DANGEROUS DOG FUND	8,136	0
BAA	DEPARTMENT OF AGRICULTURE	20S	BIOLOGICAL PEST CONTROL	11,114	0
BAA	DEPARTMENT OF AGRICULTURE	20T	PHYTOSANITARY INSPECTION	52,692	36
BAA	DEPARTMENT OF AGRICULTURE	214	MANDATORY F&V INSPECTION FUND	233,159	70
BAA	DEPARTMENT OF AGRICULTURE	215	BEE INSPECTION FUND	3,750	0
BAA	DEPARTMENT OF AGRICULTURE	216	COLO NURSERY FUND	16,426	0
BAA	DEPARTMENT OF AGRICULTURE	217	CHEMIGATION FUND	15,005	0
BAA	DEPARTMENT OF AGRICULTURE	218	ORGANIC CERTIFICATION FUND	127,506	25
BAA	DEPARTMENT OF AGRICULTURE	219	PESTICIDE REGISTRATION FUND	5,803	317
BAA	DEPARTMENT OF AGRICULTURE	254	GROUND WATER PROTECTION	48,356	69
BAA	DEPARTMENT OF AGRICULTURE	261	COLORADO AQUACULTURE FUND	20,868	0
BAA	DEPARTMENT OF AGRICULTURE	294	PET ANIMAL CARE AND FACILITY	57,053	0
Total, Department of Agriculture				2,359,830	1,374
Department of Education					
DAA	DEPARTMENT OF EDUCATION	293	EDUCATOR LICENSURE CASH FUND	582,967	36,923
Total, Department of Education				582,967	36,923
Governor's Office					
EDA	OFFICE OF ECONOMIC DEVELOPMENT	13P	TRAVEL AND TOURISM ADDITIONAL	1,266,823	0
EFA	GOVERNOR'S ENERGY OFFICE	21D	CLEAN ENERGY FUND	11,738,624	0
EGB	OFFICE OF INFORMATION TECH	602	GEN GOVERNMENT COMPUTER CENTEI	1,351,408	944,898
EGB	OFFICE OF INFORMATION TECH	603	TELECOMMUNICATIONS	3,073,774	990,204
EGB	OFFICE OF INFORMATION TECH	605	COMMUNICATION SERVICES	33,009,432	33,244,338
Total, Governor's Office				50,440,061	35,179,440
Department of Health Care Policy & Finance					
UHA	DEPT OF HLTH CARE POLICY & FIN	11G	CHILDREN'S BASIC HEALTH PLAN	6,608,063	0
Total, Department of Health Care Policy & Finance				6,608,063	0
Department of Higher Education					
GCA	STATE HISTORICAL SOCIETY	401	LIMITED GAMING FUND	52,885,158	0
GCA	STATE HISTORICAL SOCIETY	509	ENTERPRISE SERVICES	162,313	112,780
GMA	AURARIA HIGHER EDUCATION CTR	305	HIGHER ED NONTABOR ENTERPRISE	170,259,867	221,824,628
GPA	PRIVATE OCCUPATIONAL SCHOOL DV	222	PRIVATE OCCUPATIONAL SCHOOLS	67,318	0
GSA	FORT LEWIS COLLEGE	305	HIGHER ED NONTABOR ENTERPRISE	100,595,882	114,330,286
GYA	ADAMS STATE COLLEGE	305	HIGHER ED NONTABOR ENTERPRISE	56,708,551	63,677,188
GZA	MESA STATE COLLEGE	305	HIGHER ED NONTABOR ENTERPRISE	119,729,728	177,474,864
Total, Department of Higher Education				500,408,817	577,419,746
Department of Human Services					
IHA	DEPARTMENT OF HUMAN SERVICES	12T	CHILD CARE LICENSING CASH FUND	119,564	0
IHA	DEPARTMENT OF HUMAN SERVICES	17K	RECORDS AND REPORTS FUND	61,096	0
IHA	DEPARTMENT OF HUMAN SERVICES	18R	FOOD DISTRIBUTION PROG SERVICE	130,434	0
IHA	DEPARTMENT OF HUMAN SERVICES	194	DOMESTIC ABUSE PROGRAM	154,795	0
IHA	DEPARTMENT OF HUMAN SERVICES	504	BUSINESS ENTERPRISE PROGRAM	614,444	514,742
IHA	DEPARTMENT OF HUMAN SERVICES	518	CONFERENCE & TRAINING	12,115	0
IHM	ALCOHOL AND DRUG ABUSE DIV	125	ALC & DRUG AB COUNSELOR TRNG	2,695	0
IHM	ALCOHOL AND DRUG ABUSE DIV	15M	CONTROLLED SUBSTANCE PROGRAM	3,643	0
IIB	COLO. MENT HEALTH INST PUEBLO	516	WORK THERAPY	105,610	0
Total, Department of Human Services				1,204,396	514,742
Judicial Branch					
JAA	JUDICIAL	118	ALCOHOL/DRUG DRIVING SAFETY	693,903	0
JAA	JUDICIAL	286	MEDIATION CASH FUND	1,408	0
JBA	SUPREME COURT LIBRARY	700	OTHER EXPENDABLE TRUSTS	138,722	19,480
Total, Judicial Branch				834,033	19,480

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	72,151	76,265	77,736	2,720	47,702	12,826	34,876
0	82,443	82,443	79,648	0	53,944	13,142	40,802
0	305,073	305,073	278,907	0	98,226	46,020	52,206
0	14,790	20,357	13,448	8,106	21,535	2,219	19,316
0	125,632	125,632	113,368	0	96,667	18,706	77,961
0	2,388,396	2,526,910	2,953,869	78,397	1,351,808	1,476,935	0
0	1,400	1,553	0	802	7,334	0	7,334
0	10,290	10,757	9,628	482	10,632	1,589	9,043
0	125,221	125,221	91,907	0	52,656	15,165	37,491
0	1,895,239	1,902,422	1,963,210	880	232,209	323,930	0
0	44	44	89	0	3,750	15	3,735
0	157,520	159,200	148,076	173	16,253	24,433	0
0	180,573	188,300	203,794	616	14,389	33,626	0
0	266,859	273,797	263,361	3,230	124,251	43,455	80,796
0	1,611,250	1,772,745	2,124,810	500	4,986	350,594	0
0	664,119	784,133	963,419	7,390	40,897	158,964	0
0	30,612	30,612	35,590	0	20,868	5,872	14,996
0	437,721	452,716	546,043	1,890	55,163	90,097	0
0	8,369,333	8,838,180	9,866,903	105,186	2,253,270	2,617,588	378,556
0	2,097,557	2,097,557	2,088,344	0	546,044	344,577	201,467
0	2,097,557	2,097,557	2,088,344	0	546,044	344,577	201,467
1,223,713	367,653	560,937	517,830	14,855	28,255	85,442	0
0	69,962	2,309,636	4,576,736	11,383,045	355,579	755,161	0
0	18,614	16,290,654	17,352,132	406,046	464	2,863,102	0
0	1,486,466	19,984,585	19,038,707	1,928,593	154,977	3,141,387	0
0	997,139	11,779,170	9,298,701	(215,021)	(19,885)	1,534,286	0
1,223,713	2,939,834	50,924,982	50,784,106	13,517,518	519,390	8,379,378	0
0	328,499	136,141,049	138,764,063	6,592,118	15,945	22,896,070	0
0	328,499	136,141,049	138,764,063	6,592,118	15,945	22,896,070	0
0	733,839	26,852,358	31,332,252	51,439,877	1,445,281	5,169,822	0
0	588,489	972,440	942,677	19,557	29,976	155,542	0
0	6,247,944	151,793,894	77,140,798	(49,442,319)	(2,122,442)	12,728,232	0
0	695,671	695,671	720,230	0	67,318	118,838	0
0	16,072,371	86,888,714	77,698,575	(11,193,862)	(2,540,542)	12,820,265	0
0	6,141,091	52,120,424	44,847,875	(6,147,557)	(821,080)	7,399,899	0
0	28,204,116	185,905,915	158,240,183	(48,984,519)	(8,760,617)	26,109,630	0
0	58,683,521	505,229,416	390,922,590	(64,308,823)	(12,702,106)	64,502,228	0
0	707,583	712,630	740,379	847	118,717	122,163	0
0	731,597	731,597	704,301	0	61,096	116,210	0
0	221,786	406,478	432,141	59,265	71,169	71,303	0
0	350	180,001	177,472	154,494	301	29,283	0
0	238,165	814,113	912,302	70,535	29,167	150,530	0
0	1,360	1,535	9,454	1,381	10,734	1,560	9,174
0	3,050	3,050	13,558	0	2,695	2,237	458
0	4,400	4,515	4,505	93	3,550	743	2,807
0	420,952	432,893	348,925	2,913	102,697	57,573	45,124
0	2,329,243	3,286,812	3,343,037	289,528	400,126	551,602	57,563
0	16,200	5,171,402	5,224,359	691,729	2,174	862,019	0
0	4,402	4,402	34,053	0	1,408	5,619	0
0	144,984	490,063	481,316	83,965	35,277	79,417	0
0	165,586	5,665,867	5,739,728	775,694	38,859	947,055	0

**PRELIMINARY CASH FUNDS UNCOMMITTED RESERVES REPORT
ALL FUNDS, FEE REVENUE GREATER THAN \$0
FOR FISCAL YEAR ENDED JUNE 30, 2009**

Department/Agency	Fund		Fund Balance (Note 4)	Exempt Assets (Note 5)	
Department of Labor & Employment					
KAA	DEPT OF LABOR AND EMPLOYMENT	136	DISPLACED HOMEMAKERS	99,181	0
KAA	DEPT OF LABOR AND EMPLOYMENT	137	BOILER INSPECTION	1,228,889	0
KAA	DEPT OF LABOR AND EMPLOYMENT	139	UTILIZATION REVIEW	28,886	0
KAA	DEPT OF LABOR AND EMPLOYMENT	140	WORKMENS COMP SELF-INSURANCE	46,213	0
KAA	DEPT OF LABOR AND EMPLOYMENT	144	LP GAS INSPECTION FUND	8,125	0
KAA	DEPT OF LABOR AND EMPLOYMENT	259	PHYSICIANS ACCREDITATION PROG	21,591	0
KAA	DEPT OF LABOR AND EMPLOYMENT	702	UNEMPLOYMENT REVENUE FUND	7,475,191	0
Total, Department of Labor & Employment			8,908,076	0	
Department of Law					
LAA	DEPARTMENT OF LAW	150	COLLECTION AGENCY BOARD	154,949	0
LAA	DEPARTMENT OF LAW	151	UNIFORM CONSUMER CREDIT CODE	159,774	3,710
LAA	DEPARTMENT OF LAW	19Q	IDENTITY THEFT FINANCIAL FRAUD	0	0
LAA	DEPARTMENT OF LAW	296	P.O.S.T. BOARD CASH FUND	115,530	1,420
Total, Department of Law			430,253	5,130	
Legislative Branch					
MAA	GENERAL ASSEMBLY	700	OTHER EXPENDABLE TRUSTS	13,298	0
Total, Legislative Branch			13,298	0	
Department of Local Affairs					
NAA	DEPARTMENT OF LOCAL AFFAIRS	11E	MOFFAT TUNNEL CASH FUND	26,332	0
NAA	DEPARTMENT OF LOCAL AFFAIRS	12V	BUILDING REGULATION FUND	327,888	0
NAA	DEPARTMENT OF LOCAL AFFAIRS	16F	PROPERTY TAX EXEMPTION FUND	155,947	0
NAA	DEPARTMENT OF LOCAL AFFAIRS	17A	PROCESS & END USERS WASTE TIRE	77,001	0
NAA	DEPARTMENT OF LOCAL AFFAIRS	289	WASTE TIRE RECYCLING FUND	1	0
Total, Department of Local Affairs			587,169	0	
Department of Natural Resources					
PDA	WATER CONSERVATION BOARD	488	PUBLICATIONS FUND	7,104	0
PEA	DIVISION OF WATER RESOURCES	163	WATER DATA BANK	47,022	0
PEA	DIVISION OF WATER RESOURCES	164	PUBLICATION REVOLVING	4,749	0
PEA	DIVISION OF WATER RESOURCES	165	GROUND WATER PUBLICATION	43,625	0
PEA	DIVISION OF WATER RESOURCES	166	SATELLITE MONITORING	203,492	0
PEA	DIVISION OF WATER RESOURCES	167	GROUND WATER MANAGEMENT	137,084	0
PEA	DIVISION OF WATER RESOURCES	16S	WELL INSPECTION CASH FUND	43,515	0
PEA	DIVISION OF WATER RESOURCES	209	GRAVEL PIT LAKES	39,701	0
PHA	OIL AND GAS CONSERVATION COMM	170	OIL & GAS CONSERVATION FUND	4,437,953	2,790
PIA	COLORADO GEOLOGICAL SURVEY	171	GEOLOGICAL SURVEY CASH FUND	825,924	6,432
PJA	PARKS AND OUTDOOR RECREATION	16H	PARKS STORES REVOLVING FUND	148,795	0
PJA	PARKS AND OUTDOOR RECREATION	172	PARKS CASH FUND	0	55,760
PJA	PARKS AND OUTDOOR RECREATION	173	SNOWMOBILE RECREATION FUND	338,975	28,300
PJA	PARKS AND OUTDOOR RECREATION	175	RIVER OUTFITTERS	53,001	0
PJA	PARKS AND OUTDOOR RECREATION	210	OFF HIGHWAY VEHICLES	8,646,990	2,249,268
PKA	DIV RECLAMATION, MINING, SAFETY	168	OFFICE OF MINES OPERATIONS	50,500	6,929
PKA	DIV RECLAMATION, MINING, SAFETY	256	MINED LAND RECLAMATION FUND	470,350	2,358
Total, Department of Natural Resources			15,498,780	2,351,837	
Department of Personnel & Administration					
ACA	DIV OF FINANCE AND PROCUREMENT	281	SUPPLIER DATABASE CASH FUND	111,219	0
ACA	DIV OF FINANCE AND PROCUREMENT	604	DEBT COLLECTION FUND	99,739	25,236
AEA	DIVISION OF CENTRAL SERVICES	601	CENTRAL SERVICES	668,609	570,798
AEA	DIVISION OF CENTRAL SERVICES	607	FLEET MANAGEMENT	9,351,978	60,784,753
AEA	DIVISION OF CENTRAL SERVICES	610	CAPITOL COMPLEX FUND	435,681	20,036,146
AIA	DIV OF ADMINISTRATIVE HEARINGS	611	ADMINISTRATIVE HEARINGS FUND	428,334	64,639
Total, Department of Personnel & Administration			11,095,560	81,481,572	
Department of Public Health & Environment					
FAA	DEPT OF PUB HLTH & ENVIRONMENT	117	SOLID WASTE MGMNT RESERVE	324,671	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	119	STATIONARY SOURCES	1,882,060	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	11S	LEAD HAZARD REDUCTION	18,712	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	120	WATER QUALITY	1,776,317	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	121	NEWBORN GENETICS	395,033	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	123	RADIATION CONTROL	70,990	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	124	VITAL RECORDS	420,877	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	126	HAZ WASTE FEES	433,577	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	128	SLUDGE MGMT	34,808	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	13L	FIXED & ROTARY-WING AMBULANCES	0	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	107,882	107,882	120,887	0	99,181	145,000	0
0	1,648,096	1,677,454	1,329,688	21,507	1,207,382	1,234,773	0
0	29,769	29,769	28,158	0	28,886	4,646	24,240
0	198,000	198,000	194,100	0	46,213	32,027	14,186
0	135,379	135,658	157,236	17	8,108	25,944	0
0	92,600	92,600	118,384	0	21,591	19,533	2,058
0	1,197	2,753,234	1,912,643	7,471,941	3,250	315,586	0
0	2,212,923	4,994,597	3,861,096	7,493,465	1,414,611	1,777,509	40,484
0	450,545	459,493	446,183	3,017	151,932	73,620	78,312
0	936,026	1,450,221	1,295,236	55,335	100,729	213,714	0
0	121,900	121,900	121,900	0	0	20,114	0
0	1,278,559	1,280,059	1,164,802	134	113,976	192,192	0
0	2,787,030	3,311,673	3,028,121	58,486	366,637	499,640	78,312
0	10,822	10,822	7,728	0	13,298	1,275	12,023
0	10,822	10,822	7,728	0	13,298	1,275	12,023
0	23,542	26,334	86,758	2,792	23,540	250,000	0
0	1,048,419	1,093,350	2,243,965	13,474	314,414	370,254	0
0	702,043	702,043	702,044	0	155,947	115,837	40,110
20,000	752,570	752,570	809,988	0	57,001	133,648	0
0	2,095,324	2,109,534	2,461,417	0	1	406,134	0
20,000	4,621,898	4,683,831	6,304,172	16,266	550,903	1,275,873	40,110
0	988	1,153	525	1,017	6,087	87	6,000
0	78,133	78,944	74,091	483	46,539	12,225	34,314
0	2,839	2,899	4,092	98	4,651	675	3,976
0	12,590	12,590	14,994	0	43,625	2,474	41,151
0	169,157	537,922	528,438	139,501	63,991	87,192	0
0	319,701	325,996	435,611	2,647	134,437	71,876	62,561
0	231,758	252,760	244,822	3,616	39,899	40,396	0
0	33,507	33,507	42,954	0	39,701	7,087	32,614
0	6,856,196	10,088,091	9,701,301	1,420,881	3,014,282	4,000,000	0
0	386,642	4,151,904	4,090,832	743,178	76,314	674,987	0
0	330,356	330,356	381,559	0	148,795	200,000	0
0	20,574,518	28,239,801	28,239,790	(15,135)	(40,625)	4,659,565	0
0	1,073,489	1,087,145	891,968	3,902	306,773	147,175	159,598
0	68,925	68,925	71,933	0	53,001	11,869	41,132
7,555,137	3,682,156	3,855,092	1,126,278	(51,921)	(1,105,494)	185,836	0
0	17,215	738,581	723,546	42,555	1,016	119,385	0
0	1,101,637	2,916,645	2,767,760	291,228	176,764	456,680	0
7,555,137	34,939,807	52,722,311	49,340,494	2,582,050	3,009,756	10,677,509	381,346
0	329,077	329,077	257,059	0	111,219	289,322	0
0	2,374,968	2,374,968	2,580,178	0	74,503	425,729	0
0	1,763,047	21,567,821	21,405,108	89,816	7,995	3,531,843	0
0	7,350,642	36,435,682	35,222,618	(41,056,575)	(10,376,200)	5,811,732	0
0	18,947	11,235,406	13,223,153	(19,567,411)	(33,054)	2,181,820	0
0	71,099	4,051,801	4,335,203	357,313	6,382	715,308	0
0	11,907,780	75,994,755	77,023,319	(60,176,857)	(10,209,155)	12,955,754	0
0	2,076,662	2,076,662	2,119,564	0	324,671	349,728	0
0	9,727,998	9,763,528	9,261,635	6,849	1,875,211	1,528,170	347,041
0	51,434	51,962	42,726	190	18,522	7,050	11,472
0	4,951,020	5,193,672	4,600,906	82,991	1,693,326	759,149	934,177
0	5,420,113	5,420,113	5,167,586	0	395,033	852,652	0
0	2,099,339	2,099,339	2,155,247	0	70,990	355,616	0
0	2,347,436	2,361,344	2,362,474	2,479	418,398	389,808	28,590
0	2,099,008	2,099,008	2,177,342	0	433,577	359,261	74,316
0	162,286	162,728	194,441	95	34,713	32,083	2,630
0	6,437	6,437	16,057	0	0	2,649	0

**PRELIMINARY CASH FUNDS UNCOMMITTED RESERVES REPORT
ALL FUNDS, FEE REVENUE GREATER THAN \$0
FOR FISCAL YEAR ENDED JUNE 30, 2009**

Department/Agency	Fund		Fund Balance (Note 4)	Exempt Assets (Note 5)
FAA DEPT OF PUB HLTH & ENVIRONMENT	14V	MEDICAL MARIJUANA CASH FUND	301,240	0
FAA DEPT OF PUB HLTH & ENVIRONMENT	16K	DRINKING WATER CASH FUND	108,600	0
FAA DEPT OF PUB HLTH & ENVIRONMENT	19F	HEALTH DISPARITIES GRANTS FUND	4,469,380	0
FAA DEPT OF PUB HLTH & ENVIRONMENT	19R	COMMERCIAL SWINE FEEDING OPERS	26,106	0
FAA DEPT OF PUB HLTH & ENVIRONMENT	20Y	RECYCLING RSRCs ECONOMIC OPPOR	74,700	0
FAA DEPT OF PUB HLTH & ENVIRONMENT	246	ASSISTED LIVING RESIDENCE FUND	191,080	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	58,268	0
FAA DEPT OF PUB HLTH & ENVIRONMENT	275	OZONE PROTECTION FUND	102,030	0
FAA DEPT OF PUB HLTH & ENVIRONMENT	277	POLLUTION PREVENTION FUND	25,152	0
FAA DEPT OF PUB HLTH & ENVIRONMENT	279	HAZARDOUS WASTE COMMISSION FND	35,576	0
FAA DEPT OF PUB HLTH & ENVIRONMENT	409	EMERGENCY MEDICAL SERVICES	1,263,280	0
FFA HEALTH - CONSUMER PROTECTION	16L	WHOLS FOOD MANF & STRGE PROTEC	39,198	0
FFA HEALTH - CONSUMER PROTECTION	276	ARTIFICIAL TANNING DEVICE FUND	26,953	0
FHA HEALTH-DISEASE CONTROL & EPI	124	VITAL RECORDS	24,905	0
FHA HEALTH-DISEASE CONTROL & EPI	280	IMMUNIZATION FUND	1,635	0
FMA HEALTH-HEALTH FACILITIES	12A	TRAUMA SYSTEM CASH FUND	107,122	0
FMA HEALTH-HEALTH FACILITIES	13L	FIXED & ROTARY-WING AMBULANCES	14,293	0
FMA HEALTH-HEALTH FACILITIES	17B	CORONER TRAINING FUND	13,704	0
FMA HEALTH-HEALTH FACILITIES	224	MEDICATION ADMINISTRATION FUND	42,626	0
FMA HEALTH-HEALTH FACILITIES	265	HLTH FAC GEN'L LICENSURE	265,167	0
Total, Department of Public Health			12,548,060	0
Department of Public Safety				
RAA DEPARTMENT OF PUBLIC SAFETY	12B	FIRE SVC EDUCATION & TRNG	19,400	0
RAA DEPARTMENT OF PUBLIC SAFETY	12C	FIRE SUPPRESSION CASH	9,278	0
RAA DEPARTMENT OF PUBLIC SAFETY	12E	FIREWORKS LICENSING CASH	7,473	0
RAA DEPARTMENT OF PUBLIC SAFETY	12F	HAZMAT RESPONDER VOL CERT	41,563	0
RAA DEPARTMENT OF PUBLIC SAFETY	16C	SEX OFFENDER REGISTRY FUND	12,396	0
RAA DEPARTMENT OF PUBLIC SAFETY	18E	SEX OFFENDR TREATMENT PROVIDER	1,515	0
RAA DEPARTMENT OF PUBLIC SAFETY	18F	DOM VIOLNCE TREATMENT PROVIDER	40,501	0
RAA DEPARTMENT OF PUBLIC SAFETY	203	FIREFIGHTER/FIRST RESPONDER	71,352	0
RAA DEPARTMENT OF PUBLIC SAFETY	21N	CRIMINAL JUSTICE TRAINING	44,142	1,028
RAA DEPARTMENT OF PUBLIC SAFETY	407	PUBLIC SAFETY SPECIAL REVENUE	10,000	2,497
Total, Department of Public Safety			257,620	3,525
Department of Regulatory Agencies				
SCA DIVISION OF BANKING	19Q	IDENTITY THEFT FINANCIAL FRAUD	3,000	0
SCA DIVISION OF BANKING	244	PUBLIC DEPOSIT ADMINISTRATION	621,411	688
SEA DIVISION OF FINANCIAL SERVICES	272	FINANCIAL SERVICES CASH FUND	56,350	0
SFA DIVISION OF INSURANCE	18W	VIATICAL SETTLEMENTS CASH	33,774	0
SFA DIVISION OF INSURANCE	282	DIVISION OF INSURANCE CASH	0	30,435
SGA PUBLIC UTILITIES COMMISSION	184	FIXED UTILITIES	773,888	0
SGA PUBLIC UTILITIES COMMISSION	185	MOTOR CARRIER	850,126	0
SGA PUBLIC UTILITIES COMMISSION	186	NUCLEAR MATERIALS TRANSPORT	40,000	0
SGA PUBLIC UTILITIES COMMISSION	188	HAZARDOUS MATERIALS	3,146	0
SGA PUBLIC UTILITIES COMMISSION	251	LOW INCOME TELEPHONE ASSIST	100,713	0
SIA DIVISION OF REAL ESTATE	19U	MORTGAGE BROKER REGISTRATION	407,689	0
SIA DIVISION OF REAL ESTATE	212	REAL ESTATE CASH FUND	(1,047,045)	1,930
SJA DIRECTOR OF REGISTRATIONS	189	DIV OF REGISTRATIONS CASH FUND	200,860	6,090
SJB OFFICE OF BOXING	189	DIV OF REGISTRATIONS CASH FUND	93,249	84
SJC ACUPUNCTURIST BOARD	189	DIV OF REGISTRATIONS CASH FUND	8,076	0
SJD ACCOUNTANCY BOARD	189	DIV OF REGISTRATIONS CASH FUND	(95,774)	287
SJF BARBERS & COSMETOLOGISTS BOARD	189	DIV OF REGISTRATIONS CASH FUND	57,877	137
SJG CHIROPRACTIC BOARD	189	DIV OF REGISTRATIONS CASH FUND	95,989	420
SJH DENTAL BOARD	189	DIV OF REGISTRATIONS CASH FUND	(230,050)	1,680
SJI ELECTRICAL BOARD	189	DIV OF REGISTRATIONS CASH FUND	243,260	873
SJJ ENGINEERS & LAND SURVEYORS BD	189	DIV OF REGISTRATIONS CASH FUND	75,265	3,928
SJK MENTAL HEALTH BOARDS	189	DIV OF REGISTRATIONS CASH FUND	55,428	3,945
SJL MEDICAL EXAMINERS BOARD	189	DIV OF REGISTRATIONS CASH FUND	(351,096)	2,060
SJM RESPIRATORY THERAPY REGISTRATN	189	DIV OF REGISTRATIONS CASH FUND	23,849	0
SJN NURSING BOARD	189	DIV OF REGISTRATIONS CASH FUND	78,943	4,155
SJO NURSING HOME ADMINISTRATORS BD	189	DIV OF REGISTRATIONS CASH FUND	177,580	0
SJP OPTOMETRIC BOARD	189	DIV OF REGISTRATIONS CASH FUND	90,017	0
SJQ OUTFITTERS BOARD	189	DIV OF REGISTRATIONS CASH FUND	108,071	137
SJR PASSENGER TRAMWAY SAFETY BOAR	189	DIV OF REGISTRATIONS CASH FUND	95,246	128
SJS PHARMACY BOARD	189	DIV OF REGISTRATIONS CASH FUND	229,942	1,680
SJT PHYSICAL THERAPY BOARD	189	DIV OF REGISTRATIONS CASH FUND	(3,829)	1,260
SJU PLUMBERS BOARD	189	DIV OF REGISTRATIONS CASH FUND	(702,872)	153

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	509	782,825	688,839	301,044	196	113,658	0
0	508,486	514,226	576,091	1,212	107,388	95,055	12,333
0	98	4,009,084	3,635,228	4,469,271	109	599,813	0
0	56,839	57,748	62,880	411	25,695	10,375	15,320
0	2,283,041	2,330,057	3,547,005	1,507	73,193	585,256	0
0	835,568	835,568	789,906	0	191,080	130,334	60,746
0	48,632	48,632	48,632	0	0	8,024	0
0	493,210	501,348	493,211	946	57,322	81,380	0
0	272,017	272,017	217,716	0	102,030	35,923	66,107
0	115,095	115,095	99,948	0	25,152	16,491	8,661
0	75,586	75,586	77,568	0	35,576	12,799	22,777
0	5,147,096	5,187,936	5,034,195	9,945	1,253,335	830,642	422,693
0	233,828	233,828	220,868	0	39,198	36,443	2,755
0	50,081	50,081	49,761	0	26,953	8,211	18,742
0	136,833	136,833	111,927	0	24,905	18,468	6,437
0	630	649	0	48	1,587	0	1,587
0	321,229	325,524	346,820	1,413	105,709	57,225	48,484
0	15,308	15,690	10,445	348	13,945	1,723	12,222
0	7,750	8,168	3,281	701	13,003	541	12,462
0	204,037	204,037	200,347	0	42,626	33,057	9,569
0	891,300	891,300	815,782	0	265,167	134,604	130,563
0	40,638,906	45,831,025	45,128,428	4,879,450	7,668,610	7,446,188	2,249,684
0	36,702	36,609	24,122	(49)	19,449	3,980	15,469
0	90,337	90,346	120,182	1	9,277	19,830	0
0	34,700	34,700	33,679	0	7,473	5,557	1,916
0	107,947	108,073	91,041	48	41,515	15,022	26,493
0	1,340	1,624	0	2,168	10,228	0	10,228
0	11,400	11,359	10,900	(5)	1,520	1,799	0
0	42,608	42,949	4,567	322	40,179	754	39,425
0	158,460	158,598	100,941	62	71,290	16,655	54,635
0	68,769	71,718	38,202	1,773	41,341	6,303	35,038
0	13,874	91,473,299	91,473,303	7,502	1	15,093,095	0
0	566,137	92,029,275	91,896,937	11,822	242,273	15,162,995	183,204
0	21,500	21,500	21,500	0	3,000	3,548	0
0	4,264,972	4,332,127	4,179,269	9,622	611,101	689,579	0
0	1,388,578	1,401,876	1,425,197	535	55,815	235,158	0
0	16,040	16,040	9,591	0	33,774	1,583	32,191
0	5,424,472	11,112,485	10,612,833	(15,578)	(14,857)	1,751,117	0
0	11,856,622	12,101,901	12,004,262	15,685	758,203	1,980,703	0
0	143,888	1,992,461	1,627,104	788,733	61,393	268,472	0
0	122,500	122,500	122,500	0	40,000	20,213	19,787
0	250,095	320,694	335,939	693	2,453	55,430	0
0	2,030,531	2,030,531	2,095,195	0	100,713	250,000	0
0	247,968	288,236	1,017,335	56,956	350,733	167,860	182,873
0	3,696,893	3,919,600	4,142,882	(59,602)	(989,373)	683,576	0
0	20,536	2,216,415	2,206,871	192,965	1,805	364,134	0
0	262,147	262,655	265,697	180	92,985	43,840	49,145
0	35,000	56,394	77,969	3,064	5,012	12,865	0
0	636,562	637,915	563,967	(204)	(95,857)	93,055	0
0	1,214,255	1,214,255	982,134	0	57,740	162,052	0
0	221,041	221,165	272,703	54	95,515	44,996	50,519
0	857,001	857,001	1,174,275	0	(231,730)	193,755	0
0	3,177,428	3,211,151	4,284,711	2,546	239,841	706,977	0
0	808,734	808,734	801,195	0	71,337	132,197	0
0	962,050	1,042,150	1,095,772	3,957	47,526	180,802	0
0	1,872,102	1,885,682	2,311,761	(2,543)	(350,613)	381,441	0
0	75,397	75,397	84,761	0	23,849	13,986	9,863
0	4,135,220	4,713,768	4,415,577	9,179	65,609	728,570	0
0	233,623	233,623	118,241	0	177,580	19,510	158,070
0	118,083	118,083	112,711	0	90,017	18,597	71,420
0	245,479	246,479	149,955	438	107,496	24,743	82,753
0	544,515	545,599	567,743	189	94,929	93,678	1,251
0	1,489,585	1,490,033	1,141,660	69	228,193	188,374	39,819
0	173,125	173,125	185,747	0	(5,089)	30,648	0
0	960,675	1,002,175	1,560,935	(29,112)	(673,913)	257,554	0

**PRELIMINARY CASH FUNDS UNCOMMITTED RESERVES REPORT
ALL FUNDS, FEE REVENUE GREATER THAN \$0
FOR FISCAL YEAR ENDED JUNE 30, 2009**

Department/Agency	Fund		Fund Balance (Note 4)	Exempt Assets (Note 5)	
SJV	PODIATRY BOARD	189	DIV OF REGISTRATIONS CASH FUND	40,096	0
SJW	LAY MIDWIFE REGISTRATION	189	DIV OF REGISTRATIONS CASH FUND	22,288	0
SJX	ADDICTION COUNSELORS	189	DIV OF REGISTRATIONS CASH FUND	(5,368)	840
SJY	AUDIOLOGIST & AND REG. HEARING	189	DIV OF REGISTRATIONS CASH FUND	6,972	0
SJZ	VETERINARY MEDICINE BOARD	189	DIV OF REGISTRATIONS CASH FUND	(11,877)	0
SKA	LANDSCAPE ARCHITECTS BOARD	189	DIV OF REGISTRATIONS CASH FUND	(29,156)	53
SKB	OCCUPATIONAL THERAPISTS	189	DIV OF REGISTRATIONS CASH FUND	22,473	420
SKC	MASSAGE THERAPISTS	189	DIV OF REGISTRATIONS CASH FUND	438,226	504
SKD	UNIFORM ATHLETE AGENTS	189	DIV OF REGISTRATIONS CASH FUND	(9,029)	0
SJS	PHARMACY BOARD	18S	PRESCRIPTION DRUG MONITORING	274,379	0
SLA	DIVISION OF SECURITIES	213	DIV OF SECURITIES CASH FUND	287,451	134
Total, Department of Regulatory Agencies				3,129,538	62,021
Department of Revenue					
TAA	REVENUE - ADMINISTRATION	16V	RACING CASH FUND	196,904	0
TAA	REVENUE - ADMINISTRATION	192	COLO DEALER LICENSE BOARD	228,512	1,211
TAA	REVENUE - ADMINISTRATION	20A	PRIVATE LETTER RULING FUND	3,500	0
TAA	REVENUE - ADMINISTRATION	236	LIQUOR LAW ENFORCEMENT	693,413	1,458
TAA	REVENUE - ADMINISTRATION	237	TAX LIEN CERTIFICATION FUND	15,322	0
TAA	REVENUE - ADMINISTRATION	404	COLO TITLE AND REGIS (CSTARS)	4,291,113	123,609
TAA	REVENUE - ADMINISTRATION	435	LICENSE PLATE CASH FUND	0	0
TAA	REVENUE - ADMINISTRATION	437	LICENSING SERVICES CASH FUND	3,152,016	0
TGA	REVENUE - GAMING DIVISION	401	LIMITED GAMING FUND	2,148,380	25,072
Total, Department of Revenue				10,729,160	151,350
Department of State					
VAA	DEPARTMENT OF STATE	19Q	IDENTITY THEFT FINANCIAL FRAUD	24,864	0
VAA	DEPARTMENT OF STATE	200	SECRETARY OF STATE FEES	2,379,945	40,316
VAA	DEPARTMENT OF STATE	20N	NOTARY ADMINISTRATION CASH FD	32,284	0
Total, Department of State				2,437,093	40,316
Department of Treasury					
WBA	TREASURY - OPERATING	406	AIR ACCOUNT	3,352,412	0
Total, Department of Treasury				3,352,412	0
Grand Total				631,425,186	697,267,456

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	39,027	48,727	50,194	7,982	32,114	8,282	23,832
0	44,650	49,650	37,001	2,245	20,043	6,105	13,938
0	295,705	295,705	313,296	0	(6,208)	51,694	0
0	41,657	52,657	59,001	1,456	5,516	9,735	0
0	251,758	251,758	291,430	0	(11,877)	48,086	0
0	149,395	149,395	159,180	0	(29,209)	26,265	0
0	132,785	132,785	110,314	0	22,053	18,202	3,851
0	731,489	731,489	293,263	0	437,722	48,388	389,334
0	870	870	9,899	0	(9,029)	1,633	0
0	312,735	491,357	273,656	99,744	174,635	45,153	129,482
0	3,010,216	3,010,216	3,268,297	0	287,317	539,269	0
0	52,516,904	63,886,359	64,833,523	1,089,253	1,978,264	10,601,825	1,258,128
0	1,283,306	1,283,306	1,384,197	0	196,904	228,393	0
0	2,280,758	2,280,761	2,461,579	0	227,301	406,161	0
0	3,500	3,500	0	0	3,500	0	3,500
0	2,159,768	2,159,768	2,021,942	0	691,955	333,620	358,335
0	5,075	5,075	0	0	15,322	0	15,322
27,824	8,177,227	8,343,392	9,681,191	82,445	4,057,235	1,597,397	2,459,838
0	5,979,714	5,979,714	5,979,714	0	0	986,653	0
0	5,839,929	6,190,297	4,592,235	178,403	2,973,613	757,719	2,215,894
0	876,176	96,997,669	96,532,807	2,104,128	19,180	15,927,913	0
27,824	26,605,453	123,243,482	122,653,665	2,364,976	8,185,010	20,237,856	5,052,889
0	293,760	293,760	268,896	0	24,864	44,368	0
0	16,266,183	17,009,920	19,134,690	102,297	2,237,332	3,157,224	0
0	384,004	384,004	981,289	0	32,284	161,913	0
0	16,943,947	17,687,684	20,384,875	102,297	2,294,480	3,363,505	0
0	6,740,067	7,072,670	7,413,966	157,652	3,194,760	1,223,304	1,971,456
0	6,740,067	7,072,670	7,413,966	157,652	3,194,760	1,223,304	1,971,456
8,826,674	275,405,247	1,203,652,347	1,093,385,095	(84,449,919)	9,780,975	185,461,731	11,905,222

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