



**REPORT OF
THE
STATE AUDITOR**

**Cash Funds Uncommitted Reserves Report
for the Fiscal Year Ended June 30, 1999**

October 1999

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October 6, 1999

Members of the Legislative Audit Committee:

This report contains the results of our audit of the *Cash Funds Uncommitted Reserves Report* for the fiscal year ended June 30, 1999. The audit was conducted pursuant to Section 24-30-207, C.R.S. The report contains our recommendations for improving the usefulness of the *Cash Funds Uncommitted Reserves Report* and the responses of the State Controller and Office of State Planning and Budgeting.

Table of Contents

	PAGE
Recommendation Locator	1
<i>CASH FUNDS UNCOMMITTED RESERVES REPORT</i>	3
CASH FUNDS UNCOMMITTED RESERVES SUMMARY	13
FINDINGS AND RECOMMENDATIONS	19
DISPOSITION OF PRIOR YEAR AUDIT RECOMMENDATIONS	33
FINANCIAL INFORMATION	
Independent Auditor's Report	35
Cash Funds Uncommitted Reserves Report for the Fiscal Year Ended June 30, 1999	36
Notes to Cash Funds Uncommitted Reserves Report	42
Appendix A - Descriptions of Cash Funds	A-1
Appendix B - Cash Funds Uncommitted Reserves Report for the Fiscal Year Ended June 30, 1999 S All Funds	B-1
Appendix C - Modified Cash Funds Uncommitted Reserves Report for the Fiscal Year Ended June 30, 1999 S All Funds	C-1

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Addressed	Agency Response	Implementation Date
1	22	<p>The Office of State Planning and Budgeting should:</p> <ul style="list-style-type: none"> a. Review all Excess Cash Reserve Plans submitted by agencies. b. Continue to evaluate the usefulness of the Plans to determine whether adjustments are needed in the reporting requirements or in the format. 	Office of State Planning and Budgeting	Agree	December 31, 1999
2	31	<p>The State Controller's Office should continue to work with the General Assembly and propose statutory changes to:</p> <ul style="list-style-type: none"> a. Exclude non-fee expenses from total expenses in calculating the target reserve. b. Exclude compensated absence liabilities from the uncommitted reserves for all cash funds. c. Exclude federal revenue and expenses from a cash fund's total revenue and total expenses. 	State Controller's Office	Agree	June 30, 2000

Cash Funds Uncommitted Reserves Report

Authority, Purpose, and Scope

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

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

Background

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

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

To accomplish this objective, Senate Bill 98-194 established a limit on the amount of reserves that may be maintained in cash funds. Generally, the reserve limit is equal to 16.5 percent of the total expenditures in the cash fund during the fiscal year. This amount is roughly equal to a two-month spending reserve. In some cases, an alternative reserve balance is established elsewhere by statute. If the applicable statutory limit is exceeded, agencies are required to reduce fees accordingly. In calculating the reduction in fees, an agency may take into account increases in expenses.

The Effect on TABOR Revenue

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

Cash fund revenue made up about \$2.2 billion, or 28 percent of the \$7.9 billion of TABOR revenue received in Fiscal Year 1999. However, not all cash fund revenue is affected by Senate Bill 98-194. For example, the Bill specifically excludes certain cash funds (e.g., the Highway Users Tax Fund). Exclusions like this total about \$1.4 billion, making only about \$820 million in cash fund revenue subject to the provisions of Senate Bill 98-194. The Bill further excludes all cash funds with uncommitted reserves less than \$50,000. This exclusion reduces the total revenue subject to Senate Bill 98-194 compliance to about \$332 million, or about 4.2 percent of total TABOR revenue.

When TABOR revenue exceeds the revenue limitation, the excess is required to be refunded unless voters approve a revenue change as an offset. However, if an increase in revenue from cash-funded activities causes the State to exceed the revenue limits established by TABOR, the refund of excess revenue is not required to be paid from the cash funds that caused the excess. For example, for Fiscal Years 1997, 1998, and 1999, revenue collected in excess of the TABOR limitation was, or will be, refunded entirely from the State's general fund, not from cash funds.

Methodology to Identify Cash Funds With Excess Uncommitted Reserves

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

Hypothetical Balances for Cash Fund X	
Balances as of June 30, 19XX	
Ending fund balance	\$35
Exempt assets as defined by SB 98-194 (e.g., inventory)	\$ 2
Previously appropriated fund balance (e.g., capital construction)	\$ 3
Fiscal Year 19XX 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 S** First, the fund balance is reduced by exempt assets and any previously appropriated fund balance. ($\$35 - \$2 - \$3 = \30). Next, the reduced fund balance is multiplied by the ratio of fee revenue to total revenue ($\$30 \times (\$100/\$150) = \20). The result is the amount of uncommitted reserve for Cash Fund X. This amount represents the portion of the fund balance that is attributable to fee revenue.
2. **Calculate the target reserve S** Total expenses are multiplied by 16.5 percent. ($\$100 \times 16.5\% = \16.50). The result is the amount of the target reserve for Cash Fund X. For some cash funds the target reserve is specified by statute (e.g., the Low-Income Telephone Assistance Fund's target reserve is \$250,000).
3. **Calculate the excess uncommitted reserve S** The target reserve is subtracted from the uncommitted reserve ($\$20 - \$16.50 = \$3.50$). If the amount is greater than zero, this is the excess uncommitted reserves.

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

During our audit we noted several problems with the prescribed methodology that significantly impacts the outcomes of the above calculations. See our discussion and

Recommendation No. 2 on pages 23 through 31 in the Findings and Recommendations section of this report.

Excess Uncommitted Reserves Increased in Certain Cash Funds From 1998 to 1999 While Decreasing in Others

The purpose of Senate Bill 98-194 is not only to eliminate excess uncommitted reserves existing on June 30, 1998, but to keep all cash funds from increasing their uncommitted reserves over the target reserve in future years. Although 19 funds eliminated their excess uncommitted reserves during 1999, 17 other funds generated excess uncommitted reserves for the first time in 1999.

Excess Uncommitted Reserves Fund Changes Fiscal Year 1998 to Fiscal Year 1999	
Number of Funds	Description of the Change
69	Funds with excess uncommitted reserves in 1998
(19)	Eliminated excess uncommitted reserves balance
50	Funds carrying over to the 1999 report
17 —	Funds with excess uncommitted reserves in 1999 that did not have excess uncommitted reserves in 1998
<u>67</u>	Funds with excess uncommitted reserves in 1999
Source: <i>Cash Funds Uncommitted Reserves Reports</i> for the fiscal years ended June 30, 1998 and 1999 and Office of the State Auditor analysis.	

Of the 50 funds with excess reserves that appeared on both the 1998 and 1999 reports, 19 funds increased the excess uncommitted reserve balance and 31 decreased excess uncommitted reserves.

The intent of the legislation was for agencies to reduce the excess uncommitted reserves in their cash funds through reductions in fees, thereby reducing excess TABOR revenue. In addition, Senate Bill 98-194 allows agencies to increase

expenses in their cash funds rather than reduce fees. We found that most agencies chose to increase expenses rather than decrease fees.

We selected 23 funds at 11 agencies for further analysis of changes in expenses. We found that 17 funds increased expenses from 1998 to 1999 rather than instituting a decrease in fees. Of these 17 funds, Senate Bill 98-194 reduced the excess reserves of 4 funds by making transfers from those funds to other funds. Expenses in the other 6 funds selected decreased from the prior year. An increase in expenses and transfers out will result in a reduction of the excess uncommitted reserves, however, the revenue subject to TABOR will not be decreased.

We also reviewed changes in revenue for 26 funds at 10 agencies. We found that the fee amounts were decreased in 3 of the funds and increased in another fund. The remaining 22 funds had no adjustment in the fees charged.

Overall, we found that for those cash funds with decreases in excess uncommitted reserves, the reductions are accomplished through increases in expenses rather than by lowering fees.

In addition, we reviewed the change in excess reserves for cash funds with the ten largest excess uncommitted reserve balances at the end of Fiscal Year 1998. We found that one of those funds eliminated the excess, seven reduced the excess, and two increased the excess from 1998 to 1999. As explained in the following table, the reductions in the excess uncommitted reserves were accomplished through a reduction in fees, an increase in expenses, transfers to other funds, or a combination of these.

Changes in Excess Uncommitted Reserves for the Cash Funds With the Ten Largest Balances at the End of Fiscal Year 1998

Department	Fund	Excess Uncommitted Reserves Fiscal Year 1998	Excess Uncommitted Reserves Fiscal Year 1999	Increase (Decrease)	Explanation
Labor and Employment	Workers' Compensation Cash Fund	\$6,096,434	\$5,513,484	(\$582,950)	The surcharge was lowered from .0123 in 1998 to .0100 in 1999 and will be further reduced in 2000.
State	Secretary of State Fees	4,073,300	1,143,619	(2,929,681)	Transfers were made of \$1 million each to the Colorado Tourism and Promotion Fund and the State Public School Fund and \$1.7 million to the Children's Basic Health Plan Trust Fund.
Natural Resources	Wildlife Cash Fund	3,718,006	600,014	(3,117,992)	Expenses increased 25 percent due to capital construction projects, such as employee housing improvements, fish unit maintenance, dam maintenance, and habitat improvements.
Law	Uniform Consumer Credit Code Fund	2,245,059	1,759,777	(485,282)	Fee revenue increased—fees were reduced, but licenses issued increased and consumer credit, the basis for fees, increased. Data processing equipment, software, and the related installation expenses required to implement a new license tracking system resulted in a large increase in expenses.
Revenue	Distributive Data Processing Fund	1,965,709	1,784,755	(180,954)	Expenses increased due to a large purchase of computer equipment and rental of additional equipment.

State	Central Indexing System Cash Fund	1,732,927	3,684,763	1,951,836	Fee revenue increased due to an increase in the number of documents received on which a surcharge is assessed. Expenses decreased due to one-time computer purchases in 1998.
Regulatory Agencies	Disabled Telephone Users Fund	1,251,920	1,310,799	58,879	Although a transfer of \$93,800 was made to the Reading Services for the Blind Cash Fund and fee revenue decreased, total fee revenue still exceeded expenses in 1999.
Corrections	Canteens and Library Fund	1,123,322	993,197	(130,125)	Revenue from sales of goods and phone commissions increased. However, expenses increased more due to the related cost of sales increases and large capital expenses to improve facilities.
Regulatory Agencies	Low-Income Telephone Assistance Fund	916,882	766,336	(150,546)	Expenses (assistance with telephone service costs for low-income users) continued to exceed revenue collected.
Treasury	Emission Control (Air Account)	914,290	0	(914,290)	Transfers of \$500,000 each were made to the Environmental Leadership Pollution Prevention Revolving Fund and the Alternative Fuels Rebate Fund and \$150,000 to the Air Quality Control Division for fuels and high altitude engine research.
Totals		\$24,037,849	\$17,556,744	(\$6,481,105)	

Source: *Cash Funds Uncommitted Reserves Reports* for the fiscal years ended June 30, 1998 and 1999 and Office of the State Auditor analysis.

Senate Bill 98-194 appears to be reducing total excess uncommitted reserves. However, for the most part the effect is being achieved by increasing expenses. The Fiscal Year 1999 *Cash Funds Uncommitted Reserves Report* shows 67 cash funds with excess uncommitted reserves of about \$27 million compared to 69 cash funds with excess uncommitted reserves of about \$34 million shown on the Fiscal Year 1998 Report. As shown in the table above, the total for the ten funds with the largest excess in Fiscal Year 1998 was approximately \$24 million. The total for Fiscal Year 1999 was \$18.6 million for the ten funds with the largest excess as shown in the following table. These ten funds represent 68 percent of the total excess uncommitted reserves as of June 30, 1999.

Cash Funds With Excess Uncommitted Reserve Balances as of June 30, 1999 Ten Largest Balances		
Department	Fund	Excess Uncommitted Reserves
Labor and Employment	Workers' Compensation Cash Fund	\$5,513,484
State	Central Indexing System Cash Fund	3,684,763
Revenue	Distributive Data Processing Fund	1,784,755
Law	Uniform Consumer Credit Code Fund	1,759,777
Regulatory Agencies	Disabled Telephone Users Fund	1,310,799
State	Secretary of State Fees Fund	1,143,619
Corrections	Canteens and Library Fund	993,197
Revenue	Colorado Dealer License Board Fund	900,478
Regulatory Agencies	Low-Income Telephone Assistance Fund	766,336
Local Affairs	Waste Tire Recycling Fund	764,149
Total		\$18,621,357
Source: <i>Cash Funds Uncommitted Reserves Report</i> for the fiscal year ended June 30, 1999.		

To monitor progress and ensure compliance with the statute, the Office of State Planning and Budgeting (OSPB) requires agencies to prepare a plan for reducing any excess uncommitted reserves for each cash fund as part of the annual budget request. Further consideration of these plans and the monitoring performed by OSPB is addressed in the Findings and Recommendations section of this report.

Cash Funds Reporting at Higher Education Institutions Differs from Other Agencies

Generally, amounts on the *Cash Funds Uncommitted Reserves Report* agree to the State's central accounting system (Colorado Financial Reporting System, or COFRS). However, that is not the case for higher education institutions. The total revenue and total expenses included on the Report for all higher education institutions are both about \$165.6 million greater than the amounts on COFRS. The reason for the difference is the way the State Controller's Office reports interdepartmental transactions in expense accounts for purposes of Senate Bill 98-194.

Certain of the interdepartmental transactions—those within the same fund group—inappropriately inflate the revenue and expenses of higher education cash funds. However, an analysis of all interdepartmental transactions for a cross-section of Colorado colleges and universities for Fiscal Year 1998 found that less than five percent (\$7,793,255 out of a total of \$160,417,076) of those transactions were within the same fund group. As a result, the inflation of revenue and expenses for higher education agencies in the *Cash Funds Uncommitted Reserves Report* has no effect on the excess uncommitted reserves reported.

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

For purposes of Senate Bill 98-194, the State Controller's Office did not use the statutory definition of a cash fund when compiling information on the higher education institutions. Instead, the State Controller's Office, with input from higher education representatives, defined the cash funds based on the accounting structure of the funds in COFRS. The reporting of cash funds by fund group on the *Cash Funds Uncommitted Reserves Report* is consistent for each institution or campus.

Reporting Format

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

We have compiled the following summary of the *Cash Funds Uncommitted Reserves Report*. The summary includes only those 67 cash funds with excess uncommitted reserves.

**CASH FUNDS UNCOMMITTED RESERVES REPORT SUMMARY
FOR THE FISCAL YEAR ENDED JUNE 30, 1999 (With Comparative Amounts
for Excess Uncommitted Reserves for the Fiscal Year Ended June 30, 1998)**

Source: Cash Funds Uncommitted Reserves Report for the fiscal years
ended June 30, 1999 and 1998 - Prepared by the State Controller

Department/Fund	1999			1998	
	Total Expense	Uncommitted Reserve	Target/ Alternative Reserve	Excess Uncommitted Reserve	Excess Uncommitted Reserve
DEPARTMENT OF PERSONNEL/GENERAL SUPPORT SERVICES					
SUPPLIER DATABASE CASH FUND	\$ 117,220	\$ 206,721	\$ 19,341	\$ 187,380	\$ -
CAPITOL PARKING FUND	166,269	135,949	27,434	108,514	190,106
Subtotal				295,894	190,106
DEPARTMENT OF AGRICULTURE					
PESTICIDE APPLICATOR FUND	553,983	135,006	91,407	43,599	205,584
ALTERNATIVE LIVESTOCK FARM	30,814	66,765	5,084	61,681	-
COLORADO NURSERY FUND	153,708	50,572	25,362	25,210	-
CHEMIGATION FUND	212,283	65,245	35,027	30,218	61,063
PESTICIDE REGISTRATION FUND	677,080	189,140	111,718	77,422	158,869
RODENT CONTROL FUND	9,350	50,943	1,543	49,400	45,634
GROUND WATER PROTECTION FUND	552,114	659,707	91,099	568,608	452,721
Subtotal				856,138	923,871
DEPARTMENT OF CORRECTIONS					
CANTEENS AND LIBRARY FUND	9,148,432	2,502,688	1,509,491	993,197	1,123,322
DEPARTMENT OF EDUCATION					
EDUCATOR LICENSURE CASH FUND	1,641,527	907,530	270,852	636,678	332,619
DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT					
NEWBORN GENETICS	2,309,441	450,420	381,058	69,362	52,974
VITAL RECORDS	1,523,959	350,007	251,453	98,553	-
SLUDGE MANAGEMENT	142,604	110,967	23,530	87,437	57,169
INDUSTRIAL PRETREATMENT WATER FUND	145,332	122,338	23,980	98,358	88,069
POLLUTION PREVENTION FUND	73,175	91,542	12,074	79,469	55,361

**CASH FUNDS UNCOMMITTED RESERVES REPORT SUMMARY
FOR THE FISCAL YEAR ENDED JUNE 30, 1999 (With Comparative Amounts
for Excess Uncommitted Reserves for the Fiscal Year Ended June 30, 1998)**

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ended June 30, 1999 and 1998 - Prepared by the State Controller

Department/Fund	1999			1998	
	Total Expense	Uncommitted Reserve	Target/ Alternative Reserve	Excess Uncommitted Reserve	Excess Uncommitted Reserve
DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT (Continued)					
SOLID WASTE MANAGEMENT RESERVE	\$ 632,829	\$ 269,277	\$ 104,417	\$ 164,860	\$ -
FOOD PROTECTION CASH FUND	175,067	215,397	28,886	186,511	-
TRAUMA SYSTEM CASH FUND	253,823	238,232	41,881	196,351	183,985
EMERGENCY MEDICAL SERVICES	4,492,479	1,417,163	741,259	675,904	842,182
Subtotal				1,656,805	1,279,740
DEPARTMENT OF HIGHER EDUCATION					
ENTERPRISE SERVICES FUND	1,140,007	258,666	188,101	70,564	97,041
DEPARTMENT OF HUMAN SERVICES					
CHILD ABUSE REGISTRY	181,213	227,400	29,900	197,500	158,364
BUILDING AND GROUNDS RENTALS (PUEBLO)	32,736	65,141	5,401	59,740	69,227
WORK THERAPY (FORT LOGAN)	284,865	103,856	47,003	56,853	34,315
WORK THERAPY (GRAND JUNCTION)	100,831	56,974	16,637	40,337	77,645
Subtotal				354,430	339,551
JUDICIAL					
MEDIATION CASH FUND	580,974	107,977	95,861	12,116	90,879
DEPARTMENT OF LABOR AND EMPLOYMENT					
UTILIZATION REVIEW	53,438	106,674	8,817	97,857	99,054
WORKERS' COMP SELF-INSURANCE	196,516	111,794	32,425	79,369	54,488
PUBLIC SAFETY INSPECTION	192,708	298,772	31,797	266,975	343,953
WORKERS' COMPENSATION CASH	10,831,138	7,300,621	1,787,138	5,513,484	6,096,434
WORKERS' COMPENSATION COST CONTAINMENT	215,109	234,522	35,493	199,029	267,085
PHYSICIANS ACCREDITATION PROGRAM	288,044	254,663	47,527	207,136	420,367
Subtotal				6,363,850	7,281,381

**CASH FUNDS UNCOMMITTED RESERVES REPORT SUMMARY
FOR THE FISCAL YEAR ENDED JUNE 30, 1999 (With Comparative Amounts
for Excess Uncommitted Reserves for the Fiscal Year Ended June 30, 1998)**

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ended June 30, 1999 and 1998 - Prepared by the State Controller

Department/Fund	1999			1998	
	Total Expense	Uncommitted Reserve	Target/Alternative Reserve	Excess Uncommitted Reserve	Excess Uncommitted Reserve
DEPARTMENT OF LAW					
COLLECTION AGENCY BOARD	\$ 188,575	\$ 567,816	\$ 31,115	\$ 536,701	\$ 671,408
UNIFORM CONSUMER CREDIT CODE	531,761	1,847,518	87,741	1,759,777	2,245,059
P.O.S.T. BOARD CASH FUND	144,542	54,622	23,849	30,773	112,336
Subtotal				2,327,251	3,028,803
DEPARTMENT OF LOCAL AFFAIRS					
WASTE TIRE RECYCLING FUND	1,539,658	1,018,193	254,044	764,149	-
DEPARTMENT OF NATURAL RESOURCES					
WILDLIFE CASH FUND	84,166,914	14,487,555	13,887,541	600,014	3,718,006
ROCKY MOUNTAIN SHEEP & GOAT LICENSE	53,196	341,894	8,777	333,117	-
GROUND WATER MANAGEMENT	488,365	250,801	80,580	170,221	-
GRAVEL PIT LAKES	15,029	60,232	2,480	57,752	-
SNOWMOBILE RECREATION FUND	395,031	508,264	65,180	443,083	370,638
OFF-HIGHWAY VEHICLES FUND	704,239	287,177	116,199	170,978	293,513
MINED LAND RECLAMATION FUND	1,118,711	193,774	184,587	9,186	244,226
Subtotal				1,784,351	4,626,383
DEPARTMENT OF PUBLIC SAFETY					
STATEWIDE INSTANT CRIMINAL BACKGROUND CHECK FUND	557,295	407,367	91,954	315,413	479,452
DEPARTMENT OF REGULATORY AGENCIES					
PUBLIC DEPOSIT ADMINISTRATION	2,980,860	604,611	491,842	112,769	-
DISABLED TELEPHONE USERS FUND	3,132,136	1,827,601	516,802	1,310,799	1,251,920
COLO HIGH-COST ADMINISTRATION FUND	152,152	370,859	25,105	345,754	66,826
LOW-INCOME TELEPHONE ASSISTANCE FUND	152,972	1,016,336	250,000	766,336	916,882
REAL ESTATE CASH FUND	3,176,103	573,574	524,057	49,517	-

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Department/Fund	1999			1998	
	Total Expense	Uncommitted Reserve	Target/Alternative Reserve	Excess Uncommitted Reserve	Excess Uncommitted Reserve
DEPARTMENT OF REGULATORY AGENCIES (Continued)					
DIVISION OF REGISTRATIONS CASH FUND (ACCOUNTANCY BOARD)	\$ 616,421	\$ 132,126	\$ 101,710	\$ 30,417	\$ 82,832
DIVISION OF REGISTRATIONS CASH FUND (ARCHITECTS BOARD)	238,263	80,699	39,383	41,316	73,179
DIVISION OF REGISTRATIONS CASH FUND (ELECTRICAL BOARD)	3,496,618	634,833	576,942	57,891	725,330
DIVISION OF REGISTRATIONS CASH FUND (MEDICAL EXAMINERS)	1,537,706	265,343	253,721	11,622	-
DIVISION OF REGISTRATIONS CASH FUND (OUTFITTERS BOARD)	248,179	66,631	40,950	25,682	96,870
DIVISION OF REGISTRATIONS CASH (PASSENGER TRAMWAY SAFETY)	377,820	81,982	62,340	19,642	-
DIVISION OF REGISTRATIONS CASH FUND (PHARMACY BOARD)	809,875	154,397	133,629	20,768	45,861
DIVISION OF REGISTRATIONS CASH FUND (PHYSICAL THERAPY BOARD)	325,687	106,746	53,738	53,007	197,730
DIVISION OF REGISTRATIONS CASH FUND (PLUMBERS BOARD)	959,708	249,868	158,352	91,516	81,839
DIVISION OF SECURITIES CASH FUND	2,268,326	488,499	374,274	114,225	89,270
Subtotal				3,051,261	3,628,539
DEPARTMENT OF REVENUE					
TRADE NAME FUND BALANCE	423,748	103,436	69,918	33,518	-
COLORADO DEALER LICENSE BOARD	1,833,389	1,202,987	302,509	900,478	119,809
LIQUOR LAW ENFORCEMENT	1,471,825	137,414	131,035	6,378	-
TAX LIEN CERTIFICATION FUND	1,354	53,043	223	52,820	-
DISTRIBUTIVE DATA PROCESSING	8,602,282	3,204,131	1,419,377	1,784,755	1,965,709
Subtotal				2,777,949	2,085,518
DEPARTMENT OF STATE					
SECRETARY OF STATE FEES	11,931,061	3,112,244	1,968,625	1,143,619	4,073,300
COUNTY CLERK'S TECHNOLOGY FUND	176,000	445,991	29,040	416,951	393,648
CENTRAL INDEXING SYSTEM CASH FUND	2,029,199	4,019,581	334,818	3,684,763	1,732,927
Subtotal				5,245,333	6,199,875

**CASH FUNDS UNCOMMITTED RESERVES REPORT SUMMARY
FOR THE FISCAL YEAR ENDED JUNE 30, 1999 (With Comparative Amounts
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ended June 30, 1999 and 1998 - Prepared by the State Controller

Department/Fund	1999			1998	
	Total Expense	Uncommitted Reserve	Target/ Alternative Reserve	Excess Uncommitted Reserve	Excess Uncommitted Reserve
FUNDS WITH EXCESS UNCOMMITTED RESERVES					
IN 1998 WITHOUT AN EXCESS IN 1999					
AGRICULTURE/SEED CASH FUND	\$ -	\$ -	\$ -	\$ -	\$ 43,008
AGRICULTURE/VET, VACCINE & SERVICE FUND	-	-	-	-	63,110
PUBLIC HEALTH & ENVIRONMENT/RADIATION CONTROL	-	-	-	-	69,621
PUBLIC HEALTH & ENVIRONMENT/HEALTH FACILITIES					
PERSONAL CARE BOARDING FUND	-	-	-	-	34,778
ADAMS STATE COLLEGE - NON-ENTERPRISE DESIGNATED	-	-	-	-	
AUXILIARY FUND	-	-	-	-	13,307
TRANSPORTATION/MOTORCYCLE LICENSE FUND	-	-	-	-	60,608
HUMAN SERVICES/COLO. MENTAL HLTH INSTITUTE -					
BLDG & GROUNDS RENTALS (PUEBLO)	-	-	-	-	10,497
HUMAN SERVICES/RIDGE REGIONAL CENTER - WORK THERAPY	-	-	-	-	49,531
LABOR & EMPLOYMENT/DISPLACED HOMEMAKERS	-	-	-	-	75,407
LABOR & EMPLOYMENT/BOILER INSPECTION FUND	-	-	-	-	84,095
NATURAL RESOURCES/GOAT RESEARCH FUND	-	-	-	-	174,967
NATURAL RESOURCES/WATERFOWL STAMP FUND	-	-	-	-	269,237
NATURAL RESOURCES/OIL & GAS CONSERVATION FUND	-	-	-	-	5,790
NATURAL RESOURCES/RIVER OUTFITTERS FUND	-	-	-	-	68,116
NATURAL RESOURCES/PUEBLO TOLL ROAD FUND	-	-	-	-	137,107
REGULATORY AGENCIES/DIVISION OF BANKING FUND	-	-	-	-	359,306
REGULATORY AGENCIES/ENGINEERS & LAND SURVEYOR FUND	-	-	-	-	64,384
REGULATORY AGENCIES/PODIATRY BOARD FUND	-	-	-	-	104,700
TREASURY/EMMISSION CONTROL FUND	-	-	-	-	914,290
Total Excess Uncommitted Reserves				\$ 27,505,379	\$ 34,308,939

Findings and Recommendations

During our audit we found problems with the monitoring of agencies by the Office of State Planning and Budgeting (OSPB) to ensure that uncommitted reserve balances in cash funds are eliminated in compliance with the legislation. There also continues to be inconsistencies in the calculations required for the *Cash Funds Uncommitted Reserves Report*. Following are recommendations to improve the monitoring of compliance and improve the usefulness of the report.

Confusion Exists Regarding The Excess Cash Reserve Plan Requirement

Senate Bill 98-194 requires that OSPB "...shall annually review the total amount of revenues credited to cash funds...and the report of uncommitted reserves..." To aid in the monitoring process, OSPB, in conjunction with the Joint Budget Committee (JBC), is requiring all agencies, except higher education institutions, with excess uncommitted reserve balances to submit a Schedule 11, Excess Cash Reserve Plan, as part of the budget request. Higher education institutions are not required to submit a Schedule 11. JBC staff review higher education institutions' budgets for compliance with the Bill.

Although the plans are not required by statute, they can be a useful tool for ensuring compliance with the statute. The OSPB should utilize the plans to provide agencies with guidance and feedback on eliminating excess reserves. Each plan is expected to highlight agency proposals for reducing any uncommitted reserve balances and were required by OSPB for the first time to address excesses at the end of Fiscal Year 1998. However, OSPB did not evaluate or test the format before providing it to the agencies. The agencies' lack of understanding of the statute's requirements, combined with the untested format for submitting plans, resulted in confusion and submission of inadequate plans.

As part of our audit, we reviewed those plans submitted for Fiscal Year 1998 reserve balances. The initial drafts of the plans to reduce Fiscal Year 1999 excess uncommitted reserves were due to OSPB on September 20, 1999, and are scheduled for review by OSPB and revision in October. Because OSPB had not yet reviewed the plans or begun to work with the agencies on necessary modifications, we did not review the Fiscal Year 1999 plans as part of our current audit.

We found several problems with the Fiscal Year 1998 plans, including 1) plans that were not submitted for certain cash funds with excess uncommitted reserves; 2) submission of several plans containing errors and inconsistencies; 3) certain relevant information not being required in the plan format specified by OSPB; and 4) no evidence that plans were reviewed or utilized by OSPB in the budget process or as part of its procedures for determining compliance with the statute.

Some agencies with excess cash reserve balances did not submit a plan. Two departments did not submit plans for all of their agencies' cash funds with excess uncommitted reserves. The Department of State did not submit plans for three of its funds and the Department of Regulatory Agencies provided five of the required plans, but no plans for a fund with excess uncommitted reserves in nine of its agencies. Without a written plan, it is not possible to evaluate whether the excess uncommitted reserves will be eliminated in compliance with the statute.

The nine plans relating to one cash fund were not submitted at all by the Department of Regulatory Agencies (DORA). DORA believed that because the funds are part of a larger fund spread across several agencies within the Division of Registrations, it was not necessary to submit a plan. There was no excess for the fund in total. Because the fees from one agency cannot be used by another to off-set deficiencies, the fund should be treated as a separate fund in each of the agencies for the purpose of determining excess uncommitted reserves, and plans for individual agencies should be submitted.

Two out of the three funds with excess uncommitted reserves at the Department of State had some of the highest excesses at June 30, 1998. Because these excesses are so large, it is important that the Department formulate plans to eliminate the excess uncommitted reserves by the statutory deadline. The plans were not submitted for the Department of State because the employee preparing the budget was not aware of this requirement for Fiscal Year 1998. The Department is in the process of completing the plans for Fiscal Year 1999. However, the Legislature did take action on the excess, transferring \$3.7 million to other funds during Fiscal Year 1999.

Most plans obtained by the Office of State Planning and Budgeting contained incorrect or incomplete information. The OSPB provided a template for use by agencies in documenting their plans. As part of each plan, agencies were to provide prior year information from the report—uncommitted reserve, fee revenue, total revenue, target reserve, number of years to reduce the reserve, etc.—and future year projections of the same information. The projections were to show the ways in which the agencies intended to reduce the excess uncommitted reserves within the statutorily specified time-frame. The length of time an agency has to reduce excess uncommitted reserves varies depending on the excess. Specifically:

- If the uncommitted reserves are greater than the target reserve but less than 50 percent of the Fiscal Year 1998 fund expenses, action must be taken to reduce the uncommitted reserve balance below the target reserve by the end of Fiscal Year 2001 (within three years). Of the 69 funds with excess uncommitted reserves at June 30, 1998, 30 were required to submit three-year plans.
- If the uncommitted reserves are greater than the target reserve but more than 50 percent of the Fiscal Year 1998 fund expenses, the uncommitted reserve must be reduced below the target reserve by the end of Fiscal Year 2003 (within five years). Of the 69 funds with excess uncommitted reserves at June 30, 1998, 39 were required to submit five-year plans.

Of the 69 plans, 12 were not prepared, leaving 57 plans that were submitted to OSPB. During our testwork, we noted errors and inconsistencies with information reported on the 57 plans, including the following:

- We found that for 15 plans, the June 30, 1998, amounts reported in the plans did not agree with the *Cash Funds Uncommitted Reserves Report* for Fiscal Year 1998. Because some agencies did not use the amounts from the Fiscal Year 1998 Report as the basis for making the calculations, projected excess uncommitted reserves were incorrect and the excess may not be eliminated within the time-frame specified in the statute.
- Mathematical errors were noted in seven plans. Such errors affect the projected excess uncommitted reserves at the end of each subsequent year in the plan.
- Comparison of the plans to actual Fiscal Year 1999 results found that five of the plans were not reasonable. The projected revenue and expenses for Fiscal Year 1999 varied significantly from the actual amounts. Consequently, the excess uncommitted reserves may not be reduced within the allotted time if these plans are not modified in future years.
- Five plans did not appropriately address how the excess was to be reduced or did not address the excess because of other errors made in preparing the plan. For instance, in one fund, the agency shows an excess remaining at the end of the third year which it assumes will be appropriated to another fund by the General Assembly. However, the section of Senate Bill 98-194 appropriating an amount from this fund to another fund during Fiscal Year 1998 was not passed. It is not known whether similar legislation will be passed in future years. As such, the agency should make every effort to develop other means to reduce the excess.

- Two of the plans did not reduce the excess uncommitted reserves to \$0, but to less than \$50,000. Because the statute exempts funds with uncommitted reserves of less than \$50,000 the agencies erroneously believed that the excess did not have to be completely eliminated.
- One of the plans we reviewed did not conform to the correct time-frame. This fund was required to submit a three-year plan but submitted a five-year plan instead.

The plan template provided to agencies by the Office of the State Planning and Budgeting did not require certain useful information. For example, the OSPB did not request total expense figures, only fee expenses. Target reserves are computed based on total expenses. Without knowing total expenses, it is not possible to determine whether the agency's plan eliminates the excess in the time allotted. In our review of the 57 plans submitted, we could not determine whether the agencies used total expenses or fee expenses in their calculations. The results of our review of the plans, as noted above, assume that the target reserve for each plan was calculated correctly using total expenses. The OSPB's revised format for 1999 requires that agencies now provide more useful information, including total expenses.

There is no evidence that the Office of State Planning and Budgeting reviewed the plans that were submitted for Fiscal Year 1998. Although OSPB required the agencies to submit plans to aid in its statutorily mandated annual review, the OSPB did not appear to utilize the plans as part of its review process. As a result, agencies may not have received the necessary feedback and guidance from OSPB to develop realistic plans for complying with the statute for Fiscal Year 1998.

The OSPB, in conjunction with a committee of department budget officers, developed a new format for the plan to be submitted by agencies with the Fiscal Year 2001 Budget Request. These plans were due in September 1999 to address excess uncommitted reserves that existed at June 30, 1999.

Recommendation No. 1:

The Office of State Planning and Budgeting should:

- a. Review all Excess Cash Reserve Plans submitted by agencies.
- b. Continue to evaluate the usefulness of the Plans to determine whether adjustments are needed in the reporting requirements or in the format.

Office of State Planning and Budgeting Response:

Agree. The OSPB has provided detailed instructions and a template for preparing cash reserve plans. Currently, the OSPB is reviewing draft plans submitted by departments in the Executive Branch for FY 2000-01. We will continue to monitor progress in reducing reserve balances and compliance with the statutory deadlines established in S.B. 98-194. We review our instructions on preparing plans on an annual basis and will evaluate whether changes in the reporting requirements would be useful.

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

In the 1998 *Cash Funds Uncommitted Reserves Report* we recommended that the State Controller's Office seek clarification of Cash Reserves legislation. Representatives from the State Controller's Office met with representatives from the Joint Budget Committee in June 1999 to discuss our recommendation and to explain the need for statutory clarification. However, no changes were proposed to the General Assembly during Fiscal Year 1999.

There are several requirements that should be changed because they inaccurately represent the cash reserve as being lower than it truly is. The major problems still needing statutory changes include: 1) exclusion of non-fee transactions in the determination of the uncommitted reserve but not the target reserve; 2) inclusion of compensated absence liabilities for higher education and proprietary funds, but not for other types of funds; and 3) no consideration of the effect of federal funds in the calculations. Further discussion of each problem follows.

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

Senate Bill 98-194 requires that non-fee revenue be excluded from the calculations of the cash fund's uncommitted reserve balance. Non-fee revenue includes interest income and grants. Fee revenue includes monies received for registrations and various sales. However, the law does not similarly exclude non-fee expenses in

calculating the target reserve. Consequently, the uncommitted reserve and the target reserve are not calculated using the same components, because non-fee activities are taken out of one (i.e., the uncommitted reserve) but not the other (i.e., the target reserve). Computing the target reserve in accordance with the statute uses both fee and non-fee expenses. If the target reserve were figured excluding non-fee expenses as is consistent with the computation of the uncommitted reserve balance, the resulting target reserve would be less and therefore the uncommitted reserves would be higher.

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

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

In the example above, excluding non-fee expenses resulted in a \$21,520 increase in excess reserves. If non-fee expenses were excluded from the calculation of target reserves for all cash funds with uncommitted reserves greater than \$50,000, the excess uncommitted reserves would increase by approximately \$5.5 million, or 20 percent of the 1999 total excess uncommitted reserves of \$27.5 million. This is a significant difference. This would increase the total number of funds with excess uncommitted reserves from 67 to 75. Most of this increase takes place in various higher education cash funds (increase of about \$1.3 million) and the Wildlife Cash Fund (increase of over \$3.2 million). It should be noted that non-fee expenses are generally not reported separately in the accounting system. Consequently, we estimated the amount of non-fee expenses based on the percentage of non-fee revenue to total revenue.

Compensated Absence Liabilities Are Handled Differently Among Cash Funds

Compensated absence liabilities represent amounts owed to current employees for accumulated annual and sick leave. Most government agencies record this liability in the General Long-Term Debt Account Group rather than in operating funds. However, higher education institutions and state agencies' proprietary funds record this liability in their operating funds. This practice results in the fund balance for higher education institutions and proprietary funds being lower than other funds. Consequently, the excess uncommitted reserves for higher education institutions are eliminated or reduced from what would exist if compensated absences were not recorded in the cash fund.

The following table contains a hypothetical example showing the effect of excluding the compensated absence liability from the uncommitted reserve. This example assumes no other changes in methodology.

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

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

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

Some cash funds receive revenue from federal sources (e.g., Department of Natural Resources, Division of Wildlife Fund). Senate Bill 98-194 requirements exclude federal funds revenue since it is considered non-fee revenue. Thus, the fund balance is reduced based on the portion of federal revenue to total revenue.

Although federal revenue is non-fee revenue, we believe it should not be used to reduce uncommitted reserves. This is because most state-administered federal programs are cost reimbursement programs. Cost reimbursement programs have no effect on the fund balance because total revenue received from the federal government equals total expenses for the federal program.

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

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

We believe that federal revenue and federal expenses should be deducted from the cash fund’s total revenue and total expenses to provide a more accurate measure of the amount of fund balance that is attributable to fee revenue.

The State Controller’s Office Should Continue to Seek Clarification of Cash Reserves Legislation

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

corresponding requirement to reduce fees. We believe the State Controller's Office should continue to work with the Joint Budget Committee to propose changes that clarify the cash reserve legislation in the above areas.

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

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

For cash funds with uncommitted reserves greater than \$50,000, the result of these changes increased the amount of excess uncommitted reserves by approximately \$8.5 million or 31 percent of the 1999 total of \$27.5 million. These changes also increased the total number of funds with excess uncommitted reserves from 67 to 77. Of these three modifications, eliminating non-fee expenses from total expenses had the largest effect on excess uncommitted reserves. The following table shows the ten cash funds most affected by these changes and the dollar amount of the changes.

Cash Funds With Excess Uncommitted Reserves Using the Proposed Methodology The Ten Largest Differences			
	Excess Uncommitted Reserves as of June 30, 1999		
Department/Fund	Current Methodology	Proposed Methodology	Difference
Natural Resources/Wildlife	\$600,014	\$6,042,314	\$5,442,300
CU - Health Science Center/Non-Enterprise- Designated Auxiliary*	\$0	\$873,874	\$873,874
Colorado State University/Non-Enterprise- Designated Auxiliary*	\$0	\$850,580	\$850,580
State/Secretary of State Fees	\$1,143,619	\$1,340,391	\$196,772
Labor and Employment/Workers' Compensation Cash	\$5,513,484	\$5,700,594	\$187,110
Revenue/Distributive Data Processing	\$1,784,755	\$1,933,360	\$148,605
CU - Colorado Springs/Non-Enterprise-Designated Auxiliary*	\$0	\$98,513	\$98,513
Regulatory Agencies/Motor Carrier	\$0	\$82,591	\$82,591
Northeastern Junior College/ Current Funds Unrestricted	\$0	\$80,864	\$80,864
CCCOES/Non-Enterprise-Designated Auxiliary*	\$0	\$77,732	\$77,732
Source:	<i>Cash Funds Uncommitted Reserves Report</i> for the fiscal year ended June 30, 1999, and Office of the State Auditor analysis.		
*Note:	These funds are enterprises not designated as TABOR exempt. They include telecommunications, photocopying, and information systems services.		

Recommendation No. 2:

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

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

State Controller's Office Response:

Agree. The State Controller's Office will provide technical assistance to the Joint Budget Committee, at their request, regarding these findings and recommendations. Implemented by June 30, 2000.

Disposition of Prior Audit Recommendations

The following recommendations are from the *Cash Funds Uncommitted Reserves Report* for the fiscal year ended June 30, 1998. Recommendation numbers shown below are those used in the Fiscal Year 1998 report.

	Recommendation	Disposition
1	<p>The State Controller's Office should work with the General Assembly to propose statutory changes to:</p> <ul style="list-style-type: none"> a. Exclude non-fee expenditures from total expenditures in calculating the target reserve. b. Exclude compensated absence liabilities from the uncommitted reserves for all cash funds. c. Exclude federal revenues and expenses from a cash fund's total revenues and total expenses. 	<p>Not implemented. See current year Recommendation No. 2.</p>
2	<p>The State Controller's Office should obtain information on interdepartmental transactions from higher education institutions and revise its Cash Funds Uncommitted Reserves Report methodology to exclude such transactions within the same fund group.</p>	<p>Partially implemented. The Controller's Office received information from several institutions on interdepartmental transactions within the same fund group. Excluding those transactions would have little or no effect on uncommitted reserves for higher education institutions. See our discussion of higher education institution transactions in the body of our report.</p>

Financial Information



STATE OF COLORADO

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State Auditor

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

September 24, 1999

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, 1999. The accompanying *Cash Funds Uncommitted Reserves Report* is the responsibility of the State Controller's Office and was prepared for the purpose of monitoring compliance with Section 24-75-402, C.R.S. Our engagement was conducted pursuant to Section 24-30-207, C.R.S., in accordance with standards established by the American Institute of Certified Public Accountants and, accordingly, included such procedures as we considered necessary.

Our procedures and findings are as follows:

1. For the State's colleges and universities, we agreed the fund balance and fee revenue to the State's central accounting records without exception. However, the total revenue and total expense for higher education cash funds reported on the *Cash Funds Uncommitted Reserves Report* are both \$165,583,801 higher than the State's central accounting records. See our discussion of higher education cash funds. 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. See our discussion of higher education cash funds.

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

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

**CASH FUNDS UNCOMMITTED RESERVES REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

Department/Agency	Fund	Fund Name	Fund Balance (Note 4)	Exempt Assets (Note 5)	
DEPARTMENT OF PERSONNEL					
AEA	DIVISION OF CENTRAL SERVICES	601	CENTRAL SERVICES	1,841,954	347,996
AEB	CENTRAL COLLECTIONS	601	CENTRAL SERVICES	344,828	112,518
AFA	DIV OF PURCHASING/STATE BLDGS	281	SUPPLIER DATABASE CASH FUND	206,918	100
AGB	CAPITOL PARKING	519	CAPITOL PARKING FUND	4,260,792	4,095,563
AQB	HUMAN RESOURCE SERVICES	11P	PROPERTY FUND	977,578	0
Sub-total					
DEPARTMENT OF AGRICULTURE					
BAA	DEPARTMENT OF AGRICULTURE	105	PESTICIDE APPLICATOR FUND	151,072	0
BAA	DEPARTMENT OF AGRICULTURE	109	ALTERNATIVE LIVESTOCK FARM	72,693	0
BAA	DEPARTMENT OF AGRICULTURE	111	CERVIDAE DISEASE FUND	68,045	0
BAA	DEPARTMENT OF AGRICULTURE	214	MANDATORY F&V INSPECTION FUND	215,374	0
BAA	DEPARTMENT OF AGRICULTURE	216	COLO NURSERY FUND	52,964	0
BAA	DEPARTMENT OF AGRICULTURE	217	CHEMIGATION FUND	72,250	0
BAA	DEPARTMENT OF AGRICULTURE	219	PESTICIDE REGISTRATION FUND	202,531	0
BAA	DEPARTMENT OF AGRICULTURE	220	RODENT CONTROL FUND	50,943	0
BAA	DEPARTMENT OF AGRICULTURE	254	GROUND WATER PROTECTION	718,899	0
Sub-total					
DEPARTMENT OF CORRECTIONS					
CBA	PENITENTIARY	506	CANTEENS AND LIBRARY FUND	5,000,398	1,505,885
DEPARTMENT OF EDUCATION					
DAA	DEPARTMENT OF EDUCATION	293	EDUCATOR LICENSURE CASH FUND	907,530	0
DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT					
FAA	DEPT OF PUB HLTH & ENVIRONMENT	119	STATIONARY SOURCES	526,480	500
FAA	DEPT OF PUB HLTH & ENVIRONMENT	120	WATER QUALITY	107,788	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	121	NEWBORN GENETICS	450,420	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	123	RADIATION CONTROL	163,253	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	124	VITAL RECORDS	353,538	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	128	SLUDGE MGMT	113,088	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	249	INDUSTRIAL PRETREATMENT WATER	123,111	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	277	POLLUTION PREVENTION FUND	91,542	0
FEA	HEALTH-HAZARDOUS MATERIALS	117	SOLID WASTE MGMNT RESERVE	269,277	0
FEA	HEALTH-HAZARDOUS MATERIALS	126	HAZ WASTE FEES	179,022	0
FFA	HEALTH - CONSUMER PROTECTION	266	FOOD PROTECTION CASH FUND	218,391	0
FLA	HEALTH-PREVENTION	12A	TRAUMA SYSTEM CASH FUND	259,330	0
FLA	HEALTH-PREVENTION	409	EMERGENCY MEDICAL SERVICES	1,491,499	0
Sub-total					
DEPARTMENT OF HIGHER EDUCATION					
GCA	STATE HISTORICAL SOCIETY	509	ENTERPRISE SERVICES	300,795	9,733
GFB	CU - BOULDER	32X	NON-ENTERPRISE DESIGNATED AUX	4,246,210	884,828
GFC	CU - COLORADO SPRINGS	32X	NON-ENTERPRISE DESIGNATED AUX	506,854	6,334
GFD	CU - DENVER	32X	NON-ENTERPRISE DESIGNATED AUX	1,073,083	319,164
GFE	CU - HEALTH SCIENCE CENTER	32X	NON-ENTERPRISE DESIGNATED AUX	7,534,728	490,065
GGB	COLORADO STATE UNIVERSITY	32X	NON-ENTERPRISE DESIGNATED AUX	23,597,149	4,689,934
GGH	FORT LEWIS COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	2,171,950	18,721
GGH	FORT LEWIS COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	549,559	134,960
GGJ	UNIVERSITY OF SOUTHERN COLO	31X	CURRENT FUNDS-UNRESTRICTED	1,737,378	419,372
GHB	ADAMS STATE COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	115,552	21,802
GHC	MESA STATE COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	74,730	1,679
GJA	COLO COMM COLL & OCC ED SYS	32X	NON-ENTERPRISE DESIGNATED AUX	833,779	63,011
GJB	ARAPAHOE COMMUNITY COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	728,846	466,420
GJG	MORGAN COMMUNITY COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	460,084	91,763
GJH	OTERO JUNIOR COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	383,417	78,927
GJR	NORTHEASTERN JUNIOR COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	1,681,322	117,769
GKA	UNIVERSITY OF NORTHERN COLO	31X	CURRENT FUNDS-UNRESTRICTED	3,775,359	509,136
GKA	UNIVERSITY OF NORTHERN COLO	32X	NON-ENTERPRISE DESIGNATED AUX	1,486,381	229,206
GLA	COLORADO SCHOOL OF MINES	31X	CURRENT FUNDS-UNRESTRICTED	1,437,603	436,807
Sub-total					

Previously Appropriated Fund Balance (Note 6)	Fee Revenue (Note 7)	Total Revenue	Total Expense	Non-Fee Fund Balance (Note 8)	Uncommitted Reserve (Note 9)	Target/ Alternative Reserve (Note 10)	Excess Uncommitted Reserve (Note 11)
0	701,213	11,084,758	10,622,056	1,399,451	94,507	1,752,639	0
0	397,250	1,722,947	1,654,304	178,748	53,563	272,960	0
0	276,226	276,355	117,220	97	206,721	19,341	187,380
0	192,125	233,503	166,269	29,280	135,949	27,434	108,514
0	266,866	2,074,280	3,132,427	851,808	125,770	516,851	0
							295,894
0	348,808	390,316	553,983	16,066	135,006	91,407	43,599
0	54,602	59,450	30,814	5,928	66,765	5,084	61,681
0	64,386	64,386	1,342	0	68,045	200,000	0
0	1,895,346	1,903,828	1,831,413	960	214,414	302,183	0
0	151,184	158,334	153,708	2,392	50,572	25,362	25,210
0	165,534	183,306	212,283	7,005	65,245	35,027	30,218
0	543,614	582,103	677,080	13,392	189,140	111,718	77,422
0	9,350	9,350	9,350	0	50,943	1,543	49,400
0	614,471	669,604	552,114	59,192	659,707	91,099	568,608
							856,138
983,700	8,814,884	8,843,501	9,148,432	8,125	2,502,688	1,509,491	993,197
0	1,954,607	1,954,607	1,641,527	0	907,530	270,852	636,678
0	5,448,785	5,481,539	5,794,160	3,143	522,837	956,036	0
0	1,324,195	1,351,820	1,367,240	2,203	105,585	225,595	0
0	2,315,302	2,315,302	2,309,441	0	450,420	381,058	69,362
0	1,321,309	1,363,709	1,496,491	5,076	158,177	246,921	0
0	1,737,066	1,754,594	1,523,959	3,532	350,007	251,453	98,553
0	168,896	172,125	142,604	2,121	110,967	23,530	87,437
0	159,015	160,020	145,332	773	122,338	23,980	98,358
0	98,424	98,424	73,175	0	91,542	12,074	79,469
0	852,536	852,536	632,829	0	269,277	104,417	164,860
0	950,635	1,075,221	1,150,547	20,743	158,279	189,840	0
0	385,158	390,511	175,067	2,994	215,397	28,886	186,511
0	292,350	318,241	253,823	21,098	238,232	41,881	196,351
0	4,145,719	4,363,181	4,492,479	74,336	1,417,163	741,259	675,904
							1,656,805
0	1,000,024	1,125,272	1,140,007	32,397	258,666	188,101	70,564
0	13,326,562	27,291,819	34,767,198	1,720,023	1,641,359	5,736,588	0
0	1,563,612	2,438,319	2,757,588	179,554	320,967	455,002	0
0	4,565,754	5,890,850	6,083,411	169,588	584,332	1,003,763	0
0	3,665,322	17,850,101	20,293,759	5,598,119	1,446,544	3,348,470	0
0	17,536,496	89,658,462	99,667,244	15,209,112	3,698,104	16,445,095	0
0	12,415,786	30,080,729	29,639,451	1,264,486	888,743	4,890,509	0
0	1,144,914	3,015,338	4,157,593	257,177	157,422	686,003	0
0	9,615,707	26,203,118	25,772,757	834,340	483,666	4,252,505	0
0	459,592	635,169	641,597	25,915	67,835	105,863	0
0	1,164,535	1,492,275	1,417,544	16,044	57,007	233,895	0
0	720,304	4,345,746	4,280,579	643,013	127,754	706,295	0
0	9,061,507	18,985,195	18,788,050	137,172	125,255	3,100,028	0
0	1,607,859	5,393,940	5,345,652	258,529	109,791	882,033	0
0	1,585,502	5,657,252	5,564,356	219,154	85,336	918,119	0
0	3,436,391	10,963,512	10,688,666	1,073,475	490,078	1,763,630	0
0	31,680,022	76,205,629	75,699,371	1,908,397	1,357,827	12,490,396	0
0	1,220,238	8,313,022	8,450,112	1,072,639	184,536	1,394,268	0
0	23,797,334	48,426,918	46,408,089	508,998	491,799	7,657,335	0
							70,564

**CASH FUNDS UNCOMMITTED RESERVES REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

Department/Agency	Fund	Fund Name	Fund Balance (Note 4)	Exempt Assets (Note 5)	
DEPARTMENT OF TRANSPORTATION					
HAA	COLO DEPT OF TRANSPORTATION	402	MOTORCYCLE LICENSE	66,313	0
DEPARTMENT OF HUMAN SERVICES					
IHA	DEPARTMENT OF HUMAN SERVICES	195	CHILD ABUSE REGISTRY	227,400	0
IHA	DEPARTMENT OF HUMAN SERVICES	504	BUSINESS ENTERPRISE PROGRAM	806,508	601,522
IIB	COLO. MENT HEALTH INST PUEBLO	517	BUILDINGS AND GROUNDS RENTALS	117,813	52,671
IIC	COLO. MENT HEALTH INST F LOGAN	516	WORK THERAPY	122,043	6,150
IIC	COLO. MENT HEALTH INST F LOGAN	517	BUILDINGS AND GROUNDS RENTALS	293,353	21,323
IJB	GRAND JUNCTION REGIONAL CTR	516	WORK THERAPY	57,938	964
Sub-total					
JUDICIAL					
JAA	JUDICIAL	286	MEDIATION CASH FUND	121,128	0
DEPARTMENT OF LABOR AND EMPLOYMENT					
KAA	DEPT OF LABOR AND EMPLOYMENT	136	DISPLACED HOMEMAKERS	102,207	0
KAA	DEPT OF LABOR AND EMPLOYMENT	139	UTILITZATION REVIEW	106,674	0
KAA	DEPT OF LABOR AND EMPLOYMENT	140	WORKERS' COMP SELF-INSURANCE	111,794	0
KAA	DEPT OF LABOR AND EMPLOYMENT	141	PUBLIC SAFETY INSPECTION	298,772	0
KAA	DEPT OF LABOR AND EMPLOYMENT	142	WORKERS' COMPENSATION CASH	8,154,665	292
KAA	DEPT OF LABOR AND EMPLOYMENT	143	WORKERS' COMP COST CONTAINMNT	258,591	0
KAA	DEPT OF LABOR AND EMPLOYMENT	259	PHYSICIANS ACCREDITATION PROG	261,886	0
Sub-total					
DEPARTMENT OF LAW					
LAA	DEPARTMENT OF LAW	150	COLLECTION AGENCY BOARD	746,476	0
LAA	DEPARTMENT OF LAW	151	UNIFORM CONSUMER CREDIT CODE	1,860,183	0
LAA	DEPARTMENT OF LAW	296	P.O.S.T. BOARD CASH FUND	54,622	0
Sub-total					
DEPARTMENT OF LOCAL AFFAIRS					
NAA	DEPARTMENT OF LOCAL AFFAIRS	11E	MOFFAT TUNNEL CASH FUND	60,000	0
NAA	DEPARTMENT OF LOCAL AFFAIRS	289	WASTE TIRE RECYCLING FUND	1,018,193	0
Sub-total					
DEPARTMENT OF NATURAL RESOURCES					
PBA	DIVISION OF WILDLIFE	410	WILDLIFE CASH FUND	59,276,109	680,757
PBA	DIVISION OF WILDLIFE	421	RKY MTN SHEEP & GOAT LICENSE	341,894	0
PBA	DIVISION OF WILDLIFE	422	WATERFOWL STAMP	368,840	0
PEA	DIVISION OF WATER RESOURCES	167	GROUND WATER MANAGEMENT	268,520	0
PEA	DIVISION OF WATER RESOURCES	209	GRAVEL PIT LAKES	60,232	0
PHA	OIL AND GAS CONSERVATION COMM	170	OIL & GAS CONSERVATION FUND	375,483	0
PIA	COLORADO GEOLOGICAL SURVEY	171	GEOLOGICAL SURVEY CASH FUND	540,466	0
PJA	PARKS AND OUTDOOR RECREATION	172	PARKS CASH FUND	222,819	586
PJA	PARKS AND OUTDOOR RECREATION	173	SNOWMOBILE RECREATION FUND	549,092	0
PJA	PARKS AND OUTDOOR RECREATION	210	OFF HIGHWAY VEHICLES	1,072,007	130
PKA	MINED LAND RECLAMATION DIV	256	MINED LAND RECLAMATION FUND	220,392	0
Sub-total					
DEPARTMENT OF PUBLIC SAFETY					
RAA	DEPARTMENT OF PUBLIC SAFETY	292	STATEWIDE INST CRIM BACKGRD CK	431,661	0
DEPARTMENT OF REGULATORY AGENCIES					
SCA	DIVISION OF BANKING	244	PUBLIC DEPOSIT ADMINISTRATION	625,318	2,761
SEA	DIVISION OF FINANCIAL SERVICES	272	FINANCIAL SERVICES CASH FUND	86,457	0
SGA	PUBLIC UTILITIES COMMISSION	184	FIXED UTILITIES	107,983	1,176
SGA	PUBLIC UTILITIES COMMISSION	185	MOTOR CARRIER	1,713,651	0
SGA	PUBLIC UTILITIES COMMISSION	196	DISABLED TELEPHONE USERS FUND	1,905,639	0
SGA	PUBLIC UTILITIES COMMISSION	227	COLO HIGH COST ADMINISTRATION	544,588	0
SGA	PUBLIC UTILITIES COMMISSION	251	LOW INCOME TELEPHONE ASSIST	1,016,336	0
SIA	DIVISION OF REAL ESTATE	212	REAL ESTATE CASH FUND	575,567	1,045
SJD	ACCOUNTANCY BOARD	189	DIV OF REGISTRATIONS CASH FUND	132,429	303
SJE	ARCHITECTS BOARD	189	DIV OF REGISTRATIONS CASH FUND	83,949	3,250

Previously Appropriated Fund Balance (Note 6)	Fee Revenue (Note 7)	Total Revenue	Total Expense	Non-Fee Fund Balance (Note 8)	Uncommitted Reserve (Note 9)	Target/ Alternative Reserve (Note 10)	Excess Uncommitted Reserve (Note 11)
0	454,759	454,759	517,236	0	66,313	85,344	0
0	224,950	224,950	181,213	0	227,400	29,900	197,500
0	634,778	1,327,692	1,471,416	106,981	98,006	242,784	0
0	74,428	74,428	32,736	0	65,141	5,401	59,740
0	276,812	308,894	284,865	12,037	103,856	47,003	56,853
0	86,217	417,599	353,183	215,867	56,163	58,275	0
0	69,416	69,416	100,831	0	56,974	16,637	40,337
							354,430
0	476,893	534,976	580,974	13,151	107,977	95,861	12,116
0	109,692	109,692	98,027	0	102,207	145,000	0
0	44,588	44,588	53,438	0	106,674	8,817	97,857
0	223,200	223,200	196,516	0	111,794	32,425	79,369
0	127,700	127,700	192,708	0	298,772	31,797	266,975
0	9,523,690	10,637,414	10,831,138	853,752	7,300,621	1,787,138	5,513,484
0	144,770	159,628	215,109	24,070	234,522	35,493	199,029
0	109,455	112,559	288,044	7,223	254,663	47,527	207,136
							6,363,850
0	347,039	456,233	188,575	178,660	567,816	31,115	536,701
0	950,632	957,149	531,761	12,665	1,847,518	87,741	1,759,777
0	145,585	145,585	144,542	0	54,622	23,849	30,773
							2,327,251
0	21,000	21,000	21,000	0	60,000	60,000	0
0	2,356,996	2,356,996	1,539,658	0	1,018,193	254,044	764,149
							764,149
39,721,271	61,492,805	80,111,528	84,166,914	4,386,526	14,487,555	13,887,541	600,014
0	212,675	212,675	53,196	0	341,894	8,777	333,117
315,500	174,296	174,296	334,572	0	53,340	55,204	0
0	401,895	430,289	488,365	17,719	250,801	80,580	170,221
0	27,429	27,429	15,029	0	60,232	2,480	57,752
84,869	1,987,778	2,846,418	2,796,952	87,666	202,949	290,614	0
0	523,354	2,161,450	2,097,684	409,602	130,863	346,118	0
0	11,048,368	13,777,544	13,604,407	44,022	178,211	2,244,727	0
0	449,287	485,377	395,031	40,828	508,264	65,180	443,083
764,244	794,306	850,887	704,239	20,456	287,177	116,199	170,978
0	786,016	893,991	1,118,711	26,619	193,774	184,587	9,186
							1,784,351
0	376,449	398,899	557,295	24,294	407,367	91,954	315,413
0	2,679,545	2,759,079	2,980,860	17,946	604,611	491,842	112,769
0	824,472	845,212	846,320	2,122	84,336	139,643	0
0	7,115,013	7,328,376	7,669,564	3,110	103,697	1,265,478	0
0	136,075	2,315,805	1,867,048	1,612,958	100,693	308,063	0
0	3,122,072	3,255,384	3,132,136	78,038	1,827,601	516,802	1,310,799
0	92,193	135,381	152,152	173,729	370,859	25,105	345,754
0	2,427	2,427	152,972	0	1,016,336	250,000	766,336
0	3,450,155	3,455,855	3,176,103	948	573,574	524,057	49,517
0	561,836	561,836	616,421	0	132,126	101,710	30,417
0	215,703	215,703	238,683	0	80,699	39,383	41,316

**CASH FUNDS UNCOMMITTED RESERVES REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

Department/Agency	Fund	Fund Name	Fund Balance (Note 4)	Exempt Assets (Note 5)
DEPARTMENT OF REGULATORY AGENCIES (Continued)				
SJI ELECTRICAL BOARD	189	DIV OF REGISTRATIONS CASH FUND	634,833	0
SJK MENTAL HEALTH BOARDS	189	DIV OF REGISTRATIONS CASH FUND	110,227	0
SJL MEDICAL EXAMINERS BOARD	189	DIV OF REGISTRATIONS CASH FUND	270,005	4,599
SJN NURSING BOARD	189	DIV OF REGISTRATIONS CASH FUND	303,903	0
SJQ OUTFITTERS BOARD	189	DIV OF REGISTRATIONS CASH FUND	73,733	0
SJR PASSENGER TRAMWAY SAFETY BOARD	189	DIV OF REGISTRATIONS CASH FUND	81,982	0
SJS PHARMACY BOARD	189	DIV OF REGISTRATIONS CASH FUND	154,431	0
SJT PHYSICAL THERAPY BOARD	189	DIV OF REGISTRATIONS CASH FUND	107,996	1,250
SJU PLUMBERS BOARD	189	DIV OF REGISTRATIONS CASH FUND	249,868	0
SLA DIVISION OF SECURITIES	213	DIV OF SECURITIES CASH FUND	488,499	0
Sub-total				
DEPARTMENT OF REVENUE				
TAA REVENUE - ADMINISTRATION	191	TRADE NAME FUND BALANCE	103,732	0
TAA REVENUE - ADMINISTRATION	192	COLO DEALER LICENSE BOARD	1,203,186	199
TAA REVENUE - ADMINISTRATION	236	LIQUOR LAW ENFORCEMENT	137,414	0
TAA REVENUE - ADMINISTRATION	237	TAX LIEN CERTIFICATION FUND	53,043	0
TAA REVENUE - ADMINISTRATION	404	DISTRIBUTIVE DATA PROCESSING	3,698,332	119,505
Sub-total				
DEPARTMENT OF STATE				
VAA DEPARTMENT OF STATE	200	SECRETARY OF STATE FEES	3,457,871	0
VAB CENTRAL INDEXING SYSTEM BOARD	11C	COUNTY CLERK'S TECHNOLOGY FUND	445,991	0
VAB CENTRAL INDEXING SYSTEM BOARD	268	CENTRAL INDEXING SYSTEM CSH FD	4,019,628	0
Sub-total				
DEPARTMENT OF TREASURY				
WBA TREASURY - OPERATING	406	AIR ACCOUNT	550,005	0
Total Excess Uncommitted Reserves				

Previously Appropriated Fund Balance (Note 6)	Fee Revenue (Note 7)	Total Revenue	Total Expense	Non-Fee Fund Balance (Note 8)	Uncommitted Reserve (Note 9)	Target/ Alternative Reserve (Note 10)	Excess Uncommitted Reserve (Note 11)
							0
0	2,909,622	2,909,622	3,496,618	0	634,833	576,942	57,891
0	799,095	799,095	703,149	0	110,227	116,020	0
0	1,762,499	1,762,916	1,537,706	63	265,343	253,721	11,622
0	2,195,387	2,590,700	2,543,575	46,372	257,531	419,690	0
0	166,065	183,765	248,179	7,102	66,631	40,950	25,682
0	407,398	407,398	377,820	0	81,982	62,340	19,642
0	800,531	800,706	809,875	34	154,397	133,629	20,768
0	213,910	213,910	325,687	0	106,746	53,738	53,007
0	980,168	980,168	959,708	0	249,868	158,352	91,516
0	2,293,230	2,293,230	2,268,326	0	488,499	374,274	114,225
							3,051,261
0	614,379	616,135	423,748	296	103,436	69,918	33,518
0	2,632,160	2,632,160	1,833,389	0	1,202,987	302,509	900,478
0	1,484,277	1,484,277	1,471,825	0	137,414	131,035	6,378
0	9,220	9,220	1,354	0	53,043	223	52,820
0	7,760,739	8,668,292	8,602,282	374,696	3,204,131	1,419,377	1,784,755
							2,777,949
0	8,074,043	8,970,696	11,931,061	345,627	3,112,244	1,968,625	1,143,619
0	154,626	154,626	176,000	0	445,991	29,040	416,951
0	3,886,469	3,886,514	2,029,199	47	4,019,581	334,818	3,684,763
							5,245,333
0	6,489,760	6,624,509	8,333,714	11,188	538,817	1,375,063	0
	331,727,641						27,505,379

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 are derived solely from fees, the amounts of which are established by the federal government;
- Any cash fund for which revenue are derived solely from fees set by the Colorado Supreme Court in the exercise of

its exclusive authority to regulate the practice of law;

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

NOTE 4. FUND BALANCE

Fund balance is the net of total assets and total liabilities in each fund as of June 30, 1999.

NOTE 5. EXEMPT ASSETS

Exempt assets are any long-term assets or non-monetary current assets held by the fund at June 30, 1999. "Non-monetary" current assets are those that either cannot be converted to cash or are held with the intent of being used rather than converted to cash, including but not limited to consumable inventory and prepaid expenses.

NOTES TO CASH FUNDS UNCOMMITTED RESERVES REPORT

NOTE 6. PREVIOUSLY APPROPRIATED FUND BALANCE

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

NOTE 7. FEE REVENUE

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

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

NOTE 8. NON-FEE FUND BALANCE

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

NOTE 9. UNCOMMITTED RESERVE

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

NOTE 10. TARGET/ALTERNATIVE RESERVE

Target reserve is defined as 16.5 percent of Fiscal Year 1999 expenditures. In some cases, an alternative reserve is used when there is a reserve limit established by statute.

NOTE 11. EXCESS UNCOMMITTED RESERVE

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

Appendices

Appendix A

Descriptions of Cash Funds

These cash funds are included on the Cash Funds Uncommitted Reserves Report for the fiscal year ended June 30, 1999, that was prepared by the State Controller's Office.

Fund

Description

PERSONNEL/GENERAL SUPPORT SERVICES

601 - Central Services

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

281 - Supplier Database Cash Fund

A \$50 annual registration fee is collected from businesses to be included in a listing of all businesses interested in providing goods and services to the State; the State notifies the appropriate businesses whenever the State issues requests for proposals for bids for goods or services which a particular business provides.

519 - Capitol Parking Fund

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

AGRICULTURE

105 - Pesticide Applicator Fund

Fees and civil fines are collected from persons that apply pesticides to control insects, weeds, and rodents; some fees include a supervisor licensing fee of \$75 and a certified operator exam fee of \$75. The registration fee for a 3 year period is \$75 registration and the fee per testing date is \$75.

109 - Alternative Livestock Farm

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

111 - Cervidae Disease Fund

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

Fund

Description

214 - Mandatory Fruit and Vegetable Inspection Fund

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

216 - Colorado Nursery Fund

Receives fees from businesses that sell nursery stock, for example, plants, trees, shrubs, etc., in the state. Nursery fees range from \$5 for wallet cards to \$75 for registrations and late fee penalties.

217 - Chemigation Fund

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

219 - Pesticide Registration Fund

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

220 - Rodent Control Fund

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

254 - Ground Water Protection Fund

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

CORRECTIONS

506 - Canteens and Library Fund

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

Fund

Description

EDUCATION

293 - Educator Licensure Cash Fund

Fees are charged to cover the costs to administer examinations and to review applications for licenses, endorsements, and certificates as authorized by the State Board of Education. Fees are set annually. Starting in April 1999, the fees are \$64 for the initial license, \$32 for a substitute license, and \$38 for fingerprints.

PUBLIC HEALTH AND ENVIRONMENT

119 - Stationary Sources

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

120 - Water Quality

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

121 - Newborn Genetics

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

123 - Radiation Control

Radiation control service fees are charged, including issuance of licenses to individuals that qualify as inspectors and inspecting machines that are sources of ionizing radiation; some of the fees include a qualified inspection registration of \$50, state inspections for \$129 an hour, uranium licensing for \$119 an hour, and licenses for radioactive materials that range from \$400 to \$65,330.

124 - Vital Records

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

Fund

Description

128 - Sludge Management

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

249 - Industrial Pretreatment Water

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

277 - Pollution Prevention Fund

Pollution prevention fees are received from facilities that are required by federal rules to file reports with the Department; the fee is \$10 to \$313 per report with a \$1,000 limit.

117 - Solid Waste Management Reserve

Fees are collected for reviewing written recommendations and findings of a private contractor that reviewed an application for a solid waste disposal site and facility; the fee is not to exceed \$100/hour or a total of \$5,000. A fee is charged upon each person disposing of solid waste at a disposal site. The fees range from \$.07 to \$.20 per load.

126 - Hazardous Waste Fees

Receives fees for permits for sites and facilities that treat, store, or dispose of hazardous waste; the fee is \$2 to \$6 per ton and \$85 per hour for document review and activity fees. The fee to close a unit as a landfill is \$6,000 for a non-commercial facility and \$15,000 for a commercial facility.

266 - Food Protection Cash Fund

Collects fees to review and approve plans and specifications to construct or remodel a retail food establishment. Fees range from \$44 to \$200 based on the square footage of the food establishment, or \$110 to \$135 based on seating capacity.

Fund

Description

12A - Trauma System Cash Fund

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

409 - Emergency Medical Services

A \$1 fee is collected for issuing emergency medical technician (EMT) certificates and renewals; the Fund provides grants to counties for EMT services, training, and equipment.

HIGHER EDUCATION

509 - Enterprise Services Fund

Collects fees to administer programs offered by the State Historical Society. The Fund collects admission fees varying from \$1.50 to \$5.00 for nine museums, fees for memberships, and fees to reproduce old photographs.

32X - Non-Enterprise-Designated

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

31X - Current Funds - Unrestricted

Receives General fund money and tuition from the State's colleges and universities; resident tuition ranges from \$1,000 to \$8,400 per semester.

TRANSPORTATION

402 - Motorcycle License

Consists of a \$4 surcharge on the issuance of motorcycle registrations and \$2 on every drivers license with a motorcycle endorsement; monies collected are used to provide motorcycle operator safety training.

Fund

Description

HUMAN SERVICES

195 - Child Abuse Registry

Collects an \$8.50 fee from operators of licensed child placement agencies, day camps, child care facilities, preschools, and other state agencies for the screening of applicants against the registry database that contains individuals who have a confirmed history of child abuse. A \$2.00 fee is charged for individuals on the registry who request a copy of their record.

504 - Business Enterprise Program

Fees received are used to train and place legally blind individuals into vending facilities located on federal and state properties. Also assesses fines to blind operators who are late in making payments due to the agency.

517 - Buildings and Grounds Rentals

A rental fee of \$5.64 per square foot is charged for the rental of excess space to other governmental agencies; fees are used for building maintenance.

516 - Work Therapy

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

JUDICIAL

286 - Mediation Cash Fund

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

Fund

Description

LABOR AND EMPLOYMENT

136 - Displaced Homemakers

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

139 - Utilization Review

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

140 - Workers' Compensation Self-Insurance

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

141 - Public Safety Inspection

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

142 - Workers' Compensation Cash

Collects a surcharge of 0.8 percent of the total premiums written that are assessed from individuals and corporations to insure employers in the State against liability for personal injury to their employees.

143 - Workers' Compensation Cost Containment

Surcharge of 0.0018 percent is assessed from insurance carriers on the total premiums written; this Fund certifies employers whose risk management programs reduce the frequency and severity of job-related injuries.

Fund

Description

259 - Physicians Accreditation Program Fund

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

LAW

150 - Collection Agency Board

Charges fees to regulate collection agencies and debt collectors who pay registration fees for licenses; the Board can assess fines for unlawful practices. Fees range from \$6 for solicitor and debt collector annual registration fees to \$300 for the initial licensing fee.

151 - Uniform Consumer Credit Code

Assesses fees from consumer lenders who pay a Code licensing fee of \$300 and a volume fee that is 12 percent of any outstanding loans over \$100,000; fines can also be assessed against the consumer lenders for unlawful practices.

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

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

LOCAL AFFAIRS

11E - Moffat Tunnel Cash Fund

Receives the proceeds from sales of Moffat Tunnel Improvement District property. Property is sold at fair market value and proceeds are first used to cover administrative costs for selling the property and the remainder is transferred to the nine constituent counties of the district.

Fund

Description

289 - Waste Tire Recycling Fund

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

NATURAL RESOURCES

410 - Wildlife Cash Fund

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

421 - Rocky Mountain Sheep and Goat License

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

422 - Waterfowl Stamp

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

167 - Ground Water Management

Collects fees for the distribution of data generated, collected, studied, and compiled about water supplies. Additional monies come from the sale of publications of the Division of Water Resources, and fees collected for the use of equipment and programs of the satellite monitoring system.

209 - Gravel Pit Lakes

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

170 - Oil and Gas Conservation Fund

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

Fund

Description

171 - Geological Survey Cash Fund

Collections are made from the public for publications, reports, and maps. Fees range from \$2 to \$150.

172 - Parks Cash Fund

Monies collected are to be used for administering, managing, and supervising the state parks and outdoor recreation system and in the financing of impact assistance grants. Fees are collected from park passes (\$2 to \$40), permits (\$3 to \$16), and registrations (\$15 to \$20).

173 - Snowmobile Recreation Fund

Fees and fines are collected for the registration of snowmobiles; fees are used to establish and maintain snowmobile trails, vehicle parking areas, and facilities. A regular registration fee is \$12.25 and a snowmobile dealer registration fee is \$25.25 to \$50.25.

210 - Off-Highway Vehicles

Collects registration fees for off-highway vehicles (OHV) and the sale of OHV use permits. The registration fees vary from \$15.25 to \$50.25. The fees are used to provide information and awareness of off-highway vehicle recreational opportunities and safety, and to maintain, purchase, or lease land for the use of off-highway vehicles.

256 - Mined Land Reclamation Fund

Fees are charged for permits, annual reviews, and inspections; the permits vary from \$75 to \$3,100; the annual fees range from \$75 to \$1,000. Fees are used to monitor mining operations.

PUBLIC SAFETY

292 - Statewide Instant Criminal
Background Check

A \$10 per person fee is received from gun dealers for an instant background check performed by the Colorado Bureau of Investigation. This Fund was discontinued in March of 1999 and reinstated in August of 1999.

REGULATORY AGENCIES

244 - Public Deposit Administration

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

Fund**Description**

272 - Financial Services Cash Fund	Fees are received from domestic and foreign savings and loan associations operating in the State based on their total public deposits held.
184 - Fixed Utilities	Collects fees based on intrastate revenue obtained by public utility companies; the Fund defrays the costs of the Office of Consumer Counsel.
185 - Motor Carrier	Received fees through permits, licenses, and identification fees from motor vehicle carriers that carry household goods as well as motor vehicle carriers exempt from regulation. Fees are comprised of a \$35 filing fee for common and contract carriers, \$20 for vehicles carrying interstate exempt commodities, and \$10 to \$400 for carrying hazardous waste.
196 - Disabled Telephone Users Fund	Monies are received from telephone companies from a \$.10 surcharge per line per month assessed on each customer in accordance with the "Americans with Disabilities Act of 1990"; monies are used for the reimbursement of providers who render services in accordance with the Act.
227 - Colorado High-Cost Administration	Monies are received to provide financial assistance to certain small local exchange carriers to make basic local telephone service affordable for homes and businesses located in remote sites; monies within this Fund are to be used for the payment of benefits.
251 - Low-Income Telephone Assistance	Approximately \$.04 per month is collected on residential and business phone lines; the Fund was established to assist low-income telephone customers that apply for discount service, to reimburse each provider a portion of basic local exchange telecommunications service, and to reimburse the Department of Human Services for administrative expenses.
212 - Real Estate Cash Fund	Approximately 23 types of fees are collected for licenses, fines, and registrations for real estate brokers. Fees range from a \$10 transfer fee to a \$279 renewal fee.

Fund

Description

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

213 - Division of Securities Cash Fund Collects 26 fees for the registration of securities sales agents as well as fees for the regulation of non-exempt securities and municipal bonds issued by certain political subdivisions; fees include a \$200 filing fee and an \$87 renewal fee for broker dealers.

REVENUE

191 - Trade Name Fund Balance A fee of \$10 is charged to register a trade name. Any person and general partnership or other business organization doing business in the State under any name other than the personal name of its owner must register and annually renew their trade name.

192 - Colorado Dealer License Board Fees are collected for the licensing of dealers, wholesalers, buyer agents, and salespersons; the fees consist of \$300 charge for an original dealer license, \$250 for a renewal, \$75 for an original salesperson license, and \$40 for a renewal.

236 - Liquor Law Enforcement Receives a \$25 portion of each licensing fee of manufacturers, distributors, wholesalers, and retailers of liquor that are collected by the State's General Fund. The Fund also collects application fees for licenses and permits. The fee revenue is to be used for enforcement actions to comply with the liquor code and to support law enforcement.

237 - Tax Lien Certification Fund A \$10 fee from taxpayers is assessed to provide their lending institutions a notification from the Department of Revenue when they are delinquent in the payment of sales, withholding, special fuel, etc. taxes.

Fund

Description

404 - Distributive Data Processing

Fees are collected from counties to support the network computer system that counties use for motor vehicle registrations; the counties pay a portion of the State's title fees—\$2.50 for a new title and \$1.00 for a duplicate title; and license fees—\$1.15 or \$32.00 for a license plate.

DEPARTMENT OF STATE

200 - Secretary of State Fees

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

11C - County Clerk's Technology Fund

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

268 - Central Indexing System Cash Fund

A \$1 surcharge is assessed on UCC electronic filings done through the office of the Secretary of State or any Office of a County Clerk and Recorder which is used to fund system hardware, software, programming, and maintenance. The filing provides companies the ability to retrieve lien information on other companies.

DEPARTMENT OF TREASURY

406 - Air Account (Emission Control)

Collects \$.25 per form for the sale of emission stickers to emissions testing facilities. Fees of \$.50 and \$1.50 are charged on vehicles registered with the Motor Vehicle Division. These fees are passed through to the Department of Public Health and Environment and the Department of Revenue to cover the costs of administration and enforcement of the automobile inspection and readjustment program.

Appendix B

Cash Funds Uncommitted Reserves Report for the Fiscal Year Ended June 30, 1999 S All Funds

The *Cash Funds Uncommitted Reserves Report* prepared by the State Controller does not include funds that have an uncommitted reserves balance of less than \$50,000. The following report includes cash funds that have an uncommitted reserves balance of less than \$50,000. This report is included to provide information on all of the cash funds with uncommitted reserve balances at June 30, 1999.

CASH FUNDS UNCOMMITTED RESERVES REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 1999 - ALL FUNDS
Including cash funds with uncommitted reserves less than \$50,000
Excluding cash funds with \$0 fee revenue

Department/Agency	Fund	Fund Name	Fund Balance (Note 4)	Exempt Assets (Note 5)	
AEA	DIVISION OF CENTRAL SERVICES	601	CENTRAL SERVICES	1,841,954	347,996
AEA	DIVISION OF CENTRAL SERVICES	607	FLEET MANAGEMENT	414,449	39,483,708
AEB	CENTRAL COLLECTIONS	601	CENTRAL SERVICES	344,828	112,518
AFA	DIV OF PURCHASING/STATE BLDGS	281	SUPPLIER DATABASE CASH FUND	206,918	100
AGA	CAPITOL COMPLEX FACILITIES	610	CAPITOL COMPLEX FUND	304,860	210,169
AGB	CAPITOL PARKING	519	CAPITOL PARKING FUND	4,260,792	4,095,563
AIA	DIV OF ADMINISTRATIVE HEARINGS	611	ADMINISTRATIVE HEARINGS FUND	(61,874)	31,512
AMA	COLO INFO TECHNOLOGY SVCS	602	GEN GOVERNMENT COMPUTER CENTER	2,250,880	2,336,811
AMA	COLO INFO TECHNOLOGY SVCS	603	TELECOMMUNICATIONS	9,216,776	12,863,089
AQB	HUMAN RESOURCE SERVICES	11P	PROPERTY FUND	977,578	0
BAA	DEPARTMENT OF AGRICULTURE	102	SEED CASH FUND	39,109	0
BAA	DEPARTMENT OF AGRICULTURE	103	NON MANDATORY F&V INSPECTION	33,194	0
BAA	DEPARTMENT OF AGRICULTURE	104	VET, VACCINE & SERVICE FUND	21,580	0
BAA	DEPARTMENT OF AGRICULTURE	105	PESTICIDE APPLICATOR FUND	151,072	0
BAA	DEPARTMENT OF AGRICULTURE	107	SEAL OF QUALITY FUND	1,016	0
BAA	DEPARTMENT OF AGRICULTURE	109	ALTERNATIVE LIVESTOCK FARM	72,693	0
BAA	DEPARTMENT OF AGRICULTURE	110	PREDATOR CONTROL FUND	2,413	0
BAA	DEPARTMENT OF AGRICULTURE	111	CERVIDAE DISEASE FUND	68,045	0
BAA	DEPARTMENT OF AGRICULTURE	154	WEED FREE CROP CERTIFICATION	13,004	0
BAA	DEPARTMENT OF AGRICULTURE	214	MANDATORY F&V INSPECTION FUND	215,374	0
BAA	DEPARTMENT OF AGRICULTURE	215	BEEKEEPER LICENSING FUND	9,600	0
BAA	DEPARTMENT OF AGRICULTURE	216	COLORADO NURSERY FUND	52,964	0
BAA	DEPARTMENT OF AGRICULTURE	217	CHEMIGATION FUND	72,250	0
BAA	DEPARTMENT OF AGRICULTURE	218	ORGANIC CERTIFICATION FUND	1,632	0
BAA	DEPARTMENT OF AGRICULTURE	219	PESTICIDE REGISTRATION FUND	202,531	0
BAA	DEPARTMENT OF AGRICULTURE	220	RODENT CONTROL FUND	50,943	0
BAA	DEPARTMENT OF AGRICULTURE	254	GROUND WATER PROTECTION FUND	718,899	0
BAA	DEPARTMENT OF AGRICULTURE	261	COLORADO AQUACULTURE FUND	8,188	0
BAA	DEPARTMENT OF AGRICULTURE	294	PET ANIMAL CARE AND FACILITY	9,131	0
CBA	PENITENTIARY	506	CANTEENS AND LIBRARY FUND	5,000,398	1,505,885
CFB	SURPLUS PROPERTY	508	OTHER ENTERPRISE FUNDS	295,167	28,254
DAA	DEPARTMENT OF EDUCATION	293	EDUCATOR LICENSURE CASH FUND	907,530	0
EBA	LIEUTENANT GOVERNOR	115	DONATIONS	10,000	0
EDA	OFFICE OF ECONOMIC DEVELOPMENT	248	MINORITY BUSINESS FUND	4,553	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	114	STREPTOCOCCUS TEST	8,731	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	119	STATIONARY SOURCES	526,480	500
FAA	DEPT OF PUB HLTH & ENVIRONMENT	115	LEAD HAZARD REDUCTION	15,976	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	120	WATER QUALITY	107,788	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	121	NEWBORN GENETICS	450,420	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	123	RADIATION CONTROL	163,253	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	124	VITAL RECORDS	353,538	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	128	SLUDGE MANAGEMENT	113,088	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	249	INDUSTRIAL PRETREATMENT WATER	123,111	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	275	OZONE PROTECTION FUND	11,499	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	277	POLLUTION PREVENTION FUND	91,542	0
FEA	HEALTH-HAZARDOUS MATERIALS	117	SOLID WASTE MANAGEMENT RESERVE	269,277	0
FEA	HEALTH-HAZARDOUS MATERIALS	126	HAZARDOUS WASTE FEES	179,022	0
FEA	HEALTH-HAZARDOUS MATERIALS	279	HAZARDOUS WASTE COMMISSION FND	45,893	0
FFA	HEALTH - CONSUMER PROTECTION	266	FOOD PROTECTION CASH FUND	218,391	0
FFA	HEALTH - CONSUMER PROTECTION	276	ARTIFICIAL TANNING DEVICE FUND	7,197	0
FLA	HEALTH-PREVENTION	12A	TRAUMA SYSTEM CASH FUND	259,330	0
FLA	HEALTH-PREVENTION	409	EMERGENCY MEDICAL SERVICES	1,491,499	0
FMA	HEALTH-HEALTH FACILITIES	224	MEDICATION ADMINISTRATION FUND	14,938	0
FMA	HEALTH-HEALTH FACILITIES	246	PERSONAL CARE BOARDING FUND	31,351	0
FMA	HEALTH-HEALTH FACILITIES	265	HEALTH FACILITIES GEN'L LICENSURE	11,218	0
GCA	STATE HISTORICAL SOCIETY	509	ENTERPRISE SERVICES FUND	300,795	9,733
GFA	CU - REGENTS	32X	NON-ENTERPRISE DESIGNATED AUX	16,343,709	2,597,666
GFB	CU - BOULDER	31X	CURRENT FUNDS-UNRESTRICTED	(7,520,385)	2,925,830
GFB	CU - BOULDER	32X	NON-ENTERPRISE DESIGNATED AUX	4,246,210	884,828
GFC	CU - COLORADO SPRINGS	31X	CURRENT FUNDS-UNRESTRICTED	(665,948)	189,947

Previously Appropriated Fund Balance (Note 6)	Fee Revenue (Note 7)	Total Revenue	Total Expense	Non-Fee Fund Balance (Note 8)	Uncommitted Reserve (Note 9)	Target/ Alternative Reserve (Note 10)	Excess Uncommitted Reserve (Note 11)
0	701,213	11,084,758	10,622,056	1,399,451	94,507	1,752,639	0
0	967,863	23,073,167	23,531,641	-37,430,398	-1,638,861	3,882,721	0
0	397,250	1,722,947	1,654,304	178,748	53,563	272,960	0
0	276,226	276,355	117,220	97	206,721	19,341	187,380
0	3,278	5,223,692	6,217,514	94,632	59	1,025,890	0
0	192,125	233,503	166,269	29,280	135,949	27,434	108,514
0	24,341	2,988,586	2,943,638	-92,626	-761	485,700	0
0	30,949	11,498,492	13,360,953	-85,700	-231	2,204,557	0
0	241,883	8,004,596	8,813,274	-3,536,129	-110,184	1,454,190	0
0	266,866	2,074,280	3,132,427	851,808	125,770	516,851	0
0	52,743	59,062	78,741	4,184	34,925	12,992	21,933
0	84,729	84,729	81,336	0	33,194	13,420	19,773
0	42,014	42,014	98,013	0	21,580	16,172	5,408
0	348,808	390,316	553,983	16,066	135,006	91,407	43,599
0	100	100	0	0	1,016	0	1,016
0	54,602	59,450	30,814	5,928	66,765	5,084	61,681
0	1,265	1,325	1,324	108	2,305	218	2,087
0	64,386	64,386	1,342	0	68,045	200,000	0
0	67,464	67,464	61,217	0	13,004	10,101	2,903
0	1,895,346	1,903,828	1,831,413	960	214,414	302,183	0
0	110	110	5,223	0	9,600	862	8,738
0	151,184	158,334	153,708	2,392	50,572	25,362	25,210
0	165,534	183,306	212,283	7,005	65,245	35,027	30,218
0	39,749	42,757	42,010	115	1,517	6,932	0
0	543,614	582,103	677,080	13,392	189,140	111,718	77,422
0	9,350	9,350	9,350	0	50,943	1,543	49,400
0	614,471	669,604	552,114	59,192	659,707	91,099	568,608
0	21,834	21,834	18,309	0	8,188	3,021	5,167
0	238,696	244,231	252,209	207	8,924	41,614	0
983,700	8,814,884	8,843,501	9,148,432	8,125	2,502,688	1,509,491	993,197
0	99	1,355,515	1,481,893	266,893	20	244,512	0
0	1,954,607	1,954,607	1,641,527	0	907,530	270,852	636,678
0	50	41,221	31,221	9,988	12	5,151	0
0	30	30	0	0	4,553	0	4,553
0	6,740	6,740	9,010	0	8,731	1,487	7,245
0	5,448,785	5,481,539	5,794,160	3,143	522,837	956,036	0
0	15,782	15,976	0	194	15,782	0	15,782
0	1,324,195	1,351,820	1,367,240	2,203	105,585	225,595	0
0	2,315,302	2,315,302	2,309,441	0	450,420	381,058	69,362
0	1,321,309	1,363,709	1,496,491	5,076	158,177	246,921	0
0	1,737,066	1,754,594	1,523,959	3,532	350,007	251,453	98,553
0	168,896	172,125	142,604	2,121	110,967	23,530	87,437
0	159,015	160,020	145,332	773	122,338	23,980	98,358
0	171,596	171,821	179,965	15	11,484	29,694	0
0	98,424	98,424	73,175	0	91,542	12,074	79,469
0	852,536	852,536	632,829	0	269,277	104,417	164,860
0	950,635	1,075,221	1,150,547	20,743	158,279	189,840	0
0	129,228	133,823	132,177	1,576	44,318	21,809	22,508
0	385,158	390,511	175,067	2,994	215,397	28,886	186,511
0	43,132	43,132	36,654	0	7,197	6,048	1,149
0	292,350	318,241	253,823	21,098	238,232	41,881	196,351
0	4,145,719	4,363,181	4,492,479	74,336	1,417,163	741,259	675,904
0	168,099	168,099	163,295	0	14,938	26,944	0
0	153,091	153,091	175,436	0	31,351	28,947	2,404
0	72,675	72,675	72,945	0	11,218	12,036	0
0	1,000,024	1,125,272	1,140,007	32,397	258,666	188,101	70,564
0	184,204	57,004,390	45,154,413	13,701,623	44,419	7,450,478	0
0	167,612,841	277,251,881	281,862,771	-4,130,948	-6,315,268	46,507,357	0
0	13,326,562	27,291,819	34,767,198	1,720,023	1,641,359	5,736,588	0
0	16,840,842	36,255,016	35,908,095	-458,323	-397,573	5,924,836	0

CASH FUNDS UNCOMMITTED RESERVES REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 1999 - ALL FUNDS
Including cash funds with uncommitted reserves less than \$50,000
Excluding cash funds with \$0 fee revenue

Department/Agency	Fund	Fund Name	Fund Balance (Note 4)	Exempt Assets (Note 5)	
GFC	CU - COLORADO SPRINGS	32X	NON-ENTERPRISE DESIGNATED AUX	506,854	6,334
GFD	CU - DENVER	31X	CURRENT FUNDS-UNRESTRICTED	(1,323,855)	792,978
GFD	CU - DENVER	32X	NON-ENTERPRISE DESIGNATED AUX	1,073,083	319,164
GFE	CU - HEALTH SCIENCE CENTER	31X	CURRENT FUNDS-UNRESTRICTED	(127,346)	262,444
GFE	CU - HEALTH SCIENCE CENTER	32X	NON-ENTERPRISE DESIGNATED AUX	7,534,728	490,065
GGB	COLORADO STATE UNIVERSITY	31X	CURRENT FUNDS-UNRESTRICTED	1,383,011	4,223,375
GGB	COLORADO STATE UNIVERSITY	32X	NON-ENTERPRISE DESIGNATED AUX	23,597,149	4,689,934
GGB	COLORADO STATE UNIVERSITY	33X	CURRENT FUNDS-RESTRICTED	13,898,359	0
GGH	FORT LEWIS COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	2,171,950	18,721
GGH	FORT LEWIS COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	549,559	134,960
GGJ	UNIVERSITY OF SOUTHERN COLO	31X	CURRENT FUNDS-UNRESTRICTED	1,737,378	419,372
GGJ	UNIVERSITY OF SOUTHERN COLO	32X	NON-ENTERPRISE DESIGNATED AUX	22,514	24,438
GGJ	UNIVERSITY OF SOUTHERN COLO	33X	CURRENT FUNDS-RESTRICTED	1,129,126	4,487
GHB	ADAMS STATE COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	122,200	149,759
GHB	ADAMS STATE COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	115,552	21,802
GHC	MESA STATE COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	(102,181)	221,154
GHC	MESA STATE COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	74,730	1,679
GHD	METROPOLITAN STATE COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	184,694	58,308
GHD	METROPOLITAN STATE COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	(427,867)	130,821
GHD	METROPOLITAN STATE COLLEGE	33X	CURRENT FUNDS-RESTRICTED	385,123	3,621
GHE	WESTERN STATE COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	(168,266)	214,696
GHE	WESTERN STATE COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	20,826	600
GHF	WESTERN COLO GRADUATE CTR	31X	CURRENT FUNDS-UNRESTRICTED	13,392	61
GJA	COLO COMM COLL & OCC ED SYS	32X	NON-ENTERPRISE DESIGNATED AUX	833,779	63,011
GJB	ARAPAHOE COMMUNITY COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	728,846	466,420
GJC	COMMUNITY COLLEGE OF AURORA	31X	CURRENT FUNDS-UNRESTRICTED	(340,716)	228,450
GJC	COMMUNITY COLLEGE OF AURORA	32X	NON-ENTERPRISE DESIGNATED AUX	(1,047)	2,884
GJD	COMMUNITY COLLEGE OF DENVER	31X	CURRENT FUNDS-UNRESTRICTED	(889,695)	827,999
GJE	FRONT RANGE COMMUNITY COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	135,192	705,435
GJF	LAMAR COMMUNITY COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	(88,699)	128,517
GJF	LAMAR COMMUNITY COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	20,845	0
GJG	MORGAN COMMUNITY COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	460,084	91,763
GJH	OTERO JUNIOR COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	383,417	78,927
GJJ	PIKES PEAK COMMUNITY COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	(656,014)	494,160
GJK	PUEBLO COMMUNITY COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	290,301	231,942
GJL	RED ROCKS COMMUNITY COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	285,457	275,777
GJM	TRINIDAD STATE JUNIOR COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	(496,783)	286,184
GJM	TRINIDAD STATE JUNIOR COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	29,238	0
GJP	LOWRY HEAT CENTER	32X	NON-ENTERPRISE DESIGNATED AUX	(120,857)	34,203
GJR	NORTHEASTERN JUNIOR COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	1,681,322	117,769
GKA	UNIVERSITY OF NORTHERN COLO	31X	CURRENT FUNDS-UNRESTRICTED	3,775,359	509,136
GKA	UNIVERSITY OF NORTHERN COLO	32X	NON-ENTERPRISE DESIGNATED AUX	1,486,381	229,206
GLA	COLORADO SCHOOL OF MINES	31X	CURRENT FUNDS-UNRESTRICTED	1,437,603	436,807
GLA	COLORADO SCHOOL OF MINES	32X	NON-ENTERPRISE DESIGNATED AUX	163,741	0
GMA	AURARIA HIGHER EDUCATION CTR	32X	NON-ENTERPRISE DESIGNATED AUX	393,708	63,006
GPA	PRIVATE OCCUPATIONAL SCHOOL DV	222	PRIVATE OCCUPATIONAL SCHOOLS	39,360	288
HAA	COLO DEPT OF TRANSPORTATION	402	MOTORCYCLE LICENSE	66,313	0
IHA	DEPARTMENT OF HUMAN SERVICES	195	CHILD ABUSE REGISTRY	227,400	0
IHA	DEPARTMENT OF HUMAN SERVICES	504	BUSINESS ENTERPRISE PROGRAM	806,508	601,522
IHM	ALCOHOL AND DRUG ABUSE DIV	125	ALC & DRUG AB COUNSELOR TRNG	3,464	0
IIB	COLO. MENT HEALTH INST PUEBLO	516	WORK THERAPY	0	0
IIB	COLO. MENT HEALTH INST PUEBLO	517	BUILDINGS AND GROUNDS RENTALS	117,813	52,671
IIC	COLO. MENT HEALTH INST F LOGAN	516	WORK THERAPY	122,043	6,150
IIC	COLO. MENT HEALTH INST F LOGAN	517	BUILDINGS AND GROUNDS RENTALS	293,353	21,323
IJB	GRAND JUNCTION REGIONAL CTR	516	WORK THERAPY	57,938	964
IJC	RIDGE REGIONAL CENTER	516	WORK THERAPY	46,304	4,205
IJD	PUEBLO REGIONAL CENTER	516	WORK THERAPY	9,763	0
JAA	JUDICIAL	286	MEDIATION CASH FUND	121,128	0
KAA	DEPT OF LABOR AND EMPLOYMENT	136	DISPLACED HOMEMAKERS	102,207	0
KAA	DEPT OF LABOR AND EMPLOYMENT	137	BOILER INSPECTION FUND	29,969	0
KAA	DEPT OF LABOR AND EMPLOYMENT	139	UTILITIZATION REVIEW	106,674	0
KAA	DEPT OF LABOR AND EMPLOYMENT	140	WORKERS' COMP SELF-INSURANCE	111,794	0
KAA	DEPT OF LABOR AND EMPLOYMENT	141	PUBLIC SAFETY INSPECTION	298,772	0
KAA	DEPT OF LABOR AND EMPLOYMENT	142	WORKERS' COMPENSATION CASH	8,154,665	292
KAA	DEPT OF LABOR AND EMPLOYMENT	143	WORKERS' COMP COST CONTAINMENT	258,591	0
KAA	DEPT OF LABOR AND EMPLOYMENT	259	PHYSICIANS ACCREDITATION PROG	261,886	0
KAA	DEPT OF LABOR AND EMPLOYMENT	702	UNEMPLOYMENT REVENUE FUND	1,312,751	0
LAA	DEPARTMENT OF LAW	146	CP-CUSTODIAL FUNDS	1,208,261	0
LAA	DEPARTMENT OF LAW	150	COLLECTION AGENCY BOARD	746,476	0
LAA	DEPARTMENT OF LAW	151	UNIFORM CONSUMER CREDIT CODE	1,860,183	0

Previously Appropriated Fund Balance (Note 6)	Fee Revenue (Note 7)	Total Revenue	Total Expense	Non-Fee Fund Balance (Note 8)	Uncommitted Reserve (Note 9)	Target/ Alternative Reserve (Note 10)	Excess Uncommitted Reserve (Note 11)
0	1,563,612	2,438,319	2,757,588	179,554	320,967	455,002	0
0	35,342,258	74,453,350	75,083,305	-1,111,993	-1,004,839	12,388,745	0
0	4,565,754	5,890,850	6,083,411	169,588	584,332	1,003,763	0
0	33,581,226	144,060,853	143,091,900	-298,929	-90,862	23,610,163	0
0	3,665,322	17,850,101	20,293,759	5,598,119	1,446,544	3,348,470	0
0	105,934,223	262,688,589	264,747,314	-1,694,933	-1,145,431	43,683,307	0
0	17,536,496	89,658,462	99,667,244	15,209,112	3,698,104	16,445,095	0
0	67,955	207,702,533	206,594,788	13,893,812	4,547	34,088,140	0
0	12,415,786	30,080,729	29,639,451	1,264,486	888,743	4,890,509	0
0	1,144,914	3,015,338	4,157,593	257,177	157,422	686,003	0
0	9,615,707	26,203,118	25,772,757	834,340	483,666	4,252,505	0
0	1,753,116	2,287,941	2,400,547	-450	-1,474	396,090	0
0	9,275	12,680,156	12,734,769	1,123,817	823	2,101,237	0
0	4,511,278	14,639,699	14,780,970	-19,066	-8,492	2,438,860	0
0	459,592	635,169	641,597	25,915	67,835	105,863	0
0	8,587,791	24,292,536	23,979,811	-209,031	-114,304	3,956,669	0
0	1,164,535	1,492,275	1,417,544	16,044	57,007	233,895	0
0	27,516,087	75,483,480	74,796,308	80,314	46,072	12,341,391	0
0	1,788,887	2,013,625	2,516,722	-62,354	-496,333	415,259	0
0	-10	21,561,002	21,486,187	381,502	0	3,545,221	0
0	7,155,119	15,286,673	15,634,387	-203,712	-179,250	2,579,674	0
0	581,223	847,287	869,996	6,351	13,875	143,549	0
0	9,874	125,491	111,828	12,282	1,049	18,452	0
0	720,304	4,345,746	4,280,579	643,013	127,754	706,295	0
0	9,061,507	18,985,195	18,788,050	137,172	125,255	3,100,028	0
0	4,705,184	13,759,674	13,136,252	-374,537	-194,629	2,167,482	0
0	61,149	61,149	81,491	0	-3,931	13,446	0
0	7,510,395	21,156,935	21,019,149	-1,107,938	-609,756	3,468,160	0
0	15,777,865	34,856,300	34,991,904	-312,120	-258,123	5,773,664	0
0	1,557,720	5,254,276	5,082,151	-152,818	-64,397	838,555	0
0	293,859	345,177	319,409	3,099	17,746	52,702	0
0	1,607,859	5,393,940	5,345,652	258,529	109,791	882,033	0
0	1,585,502	5,657,252	5,564,356	219,154	85,336	918,119	0
0	10,111,875	25,767,703	25,285,825	-698,818	-451,356	4,172,161	0
0	5,886,273	16,908,763	17,013,978	38,043	20,316	2,807,306	0
0	9,203,401	20,245,907	19,989,269	5,280	4,400	3,298,229	0
0	2,906,449	9,307,257	9,384,816	-538,464	-244,503	1,548,495	0
0	21,351	405,870	442,373	27,700	1,538	72,992	0
0	789,010	1,606,480	1,673,920	-78,904	-76,157	276,197	0
0	3,436,391	10,963,512	10,688,666	1,073,475	490,078	1,763,630	0
0	31,680,022	76,205,629	75,699,371	1,908,397	1,357,827	12,490,396	0
0	1,220,238	8,313,022	8,450,112	1,072,639	184,536	1,394,268	0
0	23,797,334	48,426,918	46,408,089	508,998	491,799	7,657,335	0
0	457,989	1,691,989	1,619,985	119,420	44,322	267,297	0
0	13,362	1,512,610	1,349,484	327,781	2,921	222,665	0
0	484,100	484,100	446,951	0	39,072	73,747	0
0	454,759	454,759	517,236	0	66,313	85,344	0
0	224,950	224,950	181,213	0	227,400	29,900	197,500
0	634,778	1,327,692	1,471,416	106,981	98,006	242,784	0
0	5,257	5,257	146,160	0	3,464	24,116	0
0	1,334	1,334	1,334	0	0	220	0
0	74,428	74,428	32,736	0	65,141	5,401	59,740
0	276,812	308,894	284,865	12,037	103,856	47,003	56,853
0	86,217	417,599	353,183	215,867	56,163	58,275	0
0	69,416	69,416	100,831	0	56,974	16,637	40,337
0	193,899	193,899	227,898	0	42,099	37,603	4,496
0	10,907	10,907	12,189	0	9,763	2,011	7,751
0	476,893	534,976	580,974	13,151	107,977	95,861	12,116
0	109,692	109,692	98,027	0	102,207	145,000	0
0	591,763	597,439	776,010	285	29,685	128,042	0
0	44,588	44,588	53,438	0	106,674	8,817	97,857
0	223,200	223,200	196,516	0	111,794	32,425	79,369
0	127,700	127,700	192,708	0	298,772	31,797	266,975
0	9,523,690	10,637,414	10,831,138	853,752	7,300,621	1,787,138	5,513,484
0	144,770	159,628	215,109	24,070	234,522	35,493	199,029
0	109,455	112,559	288,044	7,223	254,663	47,527	207,136
0	898	442,197	1,154,260	1,310,085	2,666	190,453	0
0	8,800	734,530	25,000	1,193,786	14,476	4,125	10,351
0	347,039	456,233	188,575	178,660	567,816	31,115	536,701
0	950,632	957,149	531,761	12,665	1,847,518	87,741	1,759,777

See notes on pages 42 and 43 of the report.

CASH FUNDS UNCOMMITTED RESERVES REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 1999 - ALL FUNDS
Including cash funds with uncommitted reserves less than \$50,000
Excluding cash funds with \$0 fee revenue

Department/Agency	Fund	Fund Name	Fund Balance (Note 4)	Exempt Assets (Note 5)
LAA DEPARTMENT OF LAW	296	P.O.S.T. BOARD CASH FUND	54,622	0
NAA DEPARTMENT OF LOCAL AFFAIRS	11E	MOFFAT TUNNEL CASH FUND	60,000	0
NAA DEPARTMENT OF LOCAL AFFAIRS	155	TOURISM RESERVE	715,036	0
NAA DEPARTMENT OF LOCAL AFFAIRS	262	NONRATED PUBLIC SECURITIES	15,206	0
NAA DEPARTMENT OF LOCAL AFFAIRS	289	WASTE TIRE RECYCLING FUND	1,018,193	0
OAA DIVISION OF NATIONAL GUARD	159	REAL ESTATE PROCEEDS	563,259	0
PBA DIVISION OF WILDLIFE	410	WILDLIFE CASH FUND	59,276,109	680,757
PBA DIVISION OF WILDLIFE	418	COLORADO OUTDOORS MAGAZINE	38,216	104,391
PBA DIVISION OF WILDLIFE	420	SEARCH & RESCUE FD	9,203	0
PBA DIVISION OF WILDLIFE	421	ROCKY MTN SHEEP & GOAT LICENSE	341,894	0
PBA DIVISION OF WILDLIFE	422	WATERFOWL STAMP FUND	368,840	0
PEA DIVISION OF WATER RESOURCES	163	WATER DATA BANK	36,196	0
PEA DIVISION OF WATER RESOURCES	164	PUBLICATION REVOLVING	10,923	0
PEA DIVISION OF WATER RESOURCES	165	PUBLICATION-DESIGNATED BASIN	3,820	0
PEA DIVISION OF WATER RESOURCES	166	SATELLITE MONITORING	30,250	0
PEA DIVISION OF WATER RESOURCES	167	GROUND WATER MANAGEMENT	268,520	0
PEA DIVISION OF WATER RESOURCES	209	GRAVEL PIT LAKES	60,232	0
PHA OIL AND GAS CONSERVATION COMM	170	OIL & GAS CONSERVATION FUND	375,483	0
PIA COLORADO GEOLOGICAL SURVEY	171	GEOLOGICAL SURVEY CASH FUND	540,466	0
PJA PARKS AND OUTDOOR RECREATION	172	PARKS CASH FUND	222,819	586
PJA PARKS AND OUTDOOR RECREATION	173	SNOWMOBILE RECREATION FUND	549,092	0
PJA PARKS AND OUTDOOR RECREATION	175	RIVER OUTFITTERS FUND	90,427	0
PJA PARKS AND OUTDOOR RECREATION	210	OFF HIGHWAY VEHICLES FUND	1,072,007	130
PJA PARKS AND OUTDOOR RECREATION	258	PUEBLO TOLL ROAD FUND	0	0
PKA MINED LAND RECLAMATION DIV	168	OFFICE OF MINES OPERATIONS	4,691	0
PKA MINED LAND RECLAMATION DIV	256	MINED LAND RECLAMATION FUND	220,392	0
RAA DEPARTMENT OF PUBLIC SAFETY	12B	FIRE SVC EDUCATION & TRNG	3,923	0
RAA DEPARTMENT OF PUBLIC SAFETY	12C	FIRE SUPPRESSION CASH	35,954	0
RAA DEPARTMENT OF PUBLIC SAFETY	12E	FIREWORKS LICENSING CASH	0	0
RAA DEPARTMENT OF PUBLIC SAFETY	12F	HAZMAT RESPONDER VOL CERT	39,666	390
RAA DEPARTMENT OF PUBLIC SAFETY	203	FIREFIGHTER/FIRST RESPONDER	15,085	325
RAA DEPARTMENT OF PUBLIC SAFETY	292	STATEWIDE INST CRIM BACKGRD CK	431,661	0
RAA DEPARTMENT OF PUBLIC SAFETY	607	FLEET MANAGEMENT	41	0
RAA DEPARTMENT OF PUBLIC SAFETY	612	PUBLIC SAFETY INTERNAL SVC FND	615,746	472,605
SCA DIVISION OF BANKING	244	PUBLIC DEPOSIT ADMINISTRATION	625,318	2,761
SEA DIVISION OF FINANCIAL SERVICES	272	FINANCIAL SERVICES CASH FUND	86,457	0
SFA DIVISION OF INSURANCE	282	DIVISION OF INSURANCE CASH	23,661	21,018
SGA PUBLIC UTILITIES COMMISSION	184	FIXED UTILITIES	107,983	1,176
SGA PUBLIC UTILITIES COMMISSION	185	MOTOR CARRIER	1,713,651	0
SGA PUBLIC UTILITIES COMMISSION	186	NUCLEAR MATERIALS TRANSPORT	7,127	0
SGA PUBLIC UTILITIES COMMISSION	188	HAZARDOUS MATERIALS	49,190	0
SGA PUBLIC UTILITIES COMMISSION	196	DISABLED TELEPHONE USERS FUND	1,905,639	0
SGA PUBLIC UTILITIES COMMISSION	227	COLO HIGH COST ADMINISTRATION	544,588	0
SGA PUBLIC UTILITIES COMMISSION	251	LOW INCOME TELEPHONE ASSISTANCE	1,016,336	0
SIA DIVISION OF REAL ESTATE	212	REAL ESTATE CASH FUND	575,567	1,045
SJB COMPLAINTS & INVESTIGATIONS	189	DIV OF REGISTRATIONS CASH FUND	21,690	719
SJC ACUPUNCTURIST BOARD	189	DIV OF REGISTRATIONS CASH FUND	2,203	0
SJD ACCOUNTANCY BOARD	189	DIV OF REGISTRATIONS CASH FUND	132,429	303
SJE ARCHITECTS BOARD	189	DIV OF REGISTRATIONS CASH FUND	83,949	3,250
SJF BARBERS & COSMETOLOGISTS BOARD	189	DIV OF REGISTRATIONS CASH FUND	(44,228)	400
SJG CHIROPRACTIC BOARD	189	DIV OF REGISTRATIONS CASH FUND	28,127	0
SJH DENTAL BOARD	189	DIV OF REGISTRATIONS CASH FUND	(17,913)	0
SJI ELECTRICAL BOARD	189	DIV OF REGISTRATIONS CASH FUND	634,833	0
SJJ ENGINEERS & LAND SURVEYORS BD	189	DIV OF REGISTRATIONS CASH FUND	23,136	1,125
SJK MENTAL HEALTH BOARDS	189	DIV OF REGISTRATIONS CASH FUND	110,227	0
SJL MEDICAL EXAMINERS BOARD	189	DIV OF REGISTRATIONS CASH FUND	270,005	4,599
SJN NURSING BOARD	189	DIV OF REGISTRATIONS CASH FUND	303,903	0
SJO NURSING HOME ADMINISTRATORS BD	189	DIV OF REGISTRATIONS CASH FUND	18,680	0
SJP OPTOMETRIC BOARD	189	DIV OF REGISTRATIONS CASH FUND	697	0
SJQ OUTFITTERS BOARD	189	DIV OF REGISTRATIONS CASH FUND	73,733	0
SJR PASSENGER TRAMWAY SAFETY BOARD	189	DIV OF REGISTRATIONS CASH FUND	81,982	0
SJS PHARMACY BOARD	189	DIV OF REGISTRATIONS CASH FUND	154,431	0
SJT PHYSICAL THERAPY BOARD	189	DIV OF REGISTRATIONS CASH FUND	107,996	1,250
SJU PLUMBERS BOARD	189	DIV OF REGISTRATIONS CASH FUND	249,868	0
SJV PODIATRY BOARD	189	DIV OF REGISTRATIONS CASH FUND	17,943	0
SJW LAY MIDWIFE REGISTRATION	189	DIV OF REGISTRATIONS CASH FUND	5,448	0
SJX ALCOHOL & DRUG CERTIFICATION	189	DIV OF REGISTRATIONS CASH FUND	25,693	0
SJY AUDIOLOGIST & HEAR AID DEALERS	189	DIV OF REGISTRATIONS CASH FUND	(11,529)	0
SJZ VETERINARY MEDICINE BOARD	189	DIV OF REGISTRATIONS CASH FUND	(27,606)	0
SLA DIVISION OF SECURITIES	213	DIV OF SECURITIES CASH FUND	488,499	0

Previously Appropriated Fund Balance (Note 6)	Fee Revenue (Note 7)	Total Revenue	Total Expense	Non-Fee Fund Balance (Note 8)	Uncommitted Reserve (Note 9)	Target/ Alternative Reserve (Note 10)	Excess Uncommitted Reserve (Note 11)
0	145,585	145,585	144,542	0	54,622	23,849	30,773
0	21,000	21,000	21,000	0	60,000	60,000	0
0	963	1,209,054	1,113,442	714,467	569	183,718	0
0	6,339	6,339	5,548	0	15,206	915	14,290
0	2,356,996	2,356,996	1,539,658	0	1,018,193	254,044	764,149
132,628	24,671	317,027	53,197	397,119	33,512	8,778	24,735
39,721,271	61,492,805	80,111,528	84,166,914	4,386,526	14,487,555	13,887,541	600,014
0	558,706	575,130	575,045	-1,890	-64,285	94,882	0
0	433,714	433,714	433,697	0	9,203	71,560	0
0	212,675	212,675	53,196	0	341,894	8,777	333,117
315,500	174,296	174,296	334,572	0	53,340	55,204	0
0	53,743	57,842	74,729	2,565	33,631	12,330	21,300
0	2,350	3,122	4,013	2,700	8,224	662	7,561
0	6,509	6,509	5,264	0	3,820	869	2,952
0	69,092	190,974	180,979	19,306	10,944	29,862	0
0	401,895	430,289	488,365	17,719	250,801	80,580	170,221
0	27,429	27,429	15,029	0	60,232	2,480	57,752
84,869	1,987,778	2,846,418	2,796,952	87,666	202,949	290,614	0
0	523,354	2,161,450	2,097,684	409,602	130,863	346,118	0
0	11,048,368	13,777,544	13,604,407	44,022	178,211	2,244,727	0
0	449,287	485,377	395,031	40,828	508,264	65,180	443,083
45,000	64,750	64,750	50,788	0	45,427	8,380	37,047
764,244	794,306	850,887	704,239	20,456	287,177	116,199	170,978
0	2,699	12,893	150,000	0	0	24,750	0
0	14,795	46,209	53,286	3,189	1,502	8,792	0
0	786,016	893,991	1,118,711	26,619	193,774	184,587	9,186
0	75,402	75,561	80,027	8	3,914	13,205	0
0	42,948	45,900	63,578	2,313	33,641	10,490	23,150
0	29,565	29,565	29,565	0	0	4,878	0
0	35,039	35,213	11,004	194	39,082	1,816	37,266
0	59,693	59,693	60,703	0	14,760	10,016	4,744
0	376,449	398,899	557,295	24,294	407,367	91,954	315,413
0	58	99,179	99,179	41	0	16,364	0
0	75	986,548	415,505	143,130	11	68,558	0
0	2,679,545	2,759,079	2,980,860	17,946	604,611	491,842	112,769
0	824,472	845,212	846,320	2,122	84,336	139,643	0
0	5,804,476	8,811,098	8,799,104	902	1,741	1,451,852	0
0	7,115,013	7,328,376	7,669,564	3,110	103,697	1,265,478	0
0	136,075	2,315,805	1,867,048	1,612,958	100,693	308,063	0
0	900	900	1,225	0	7,127	202	6,925
0	255,360	308,693	287,495	8,499	40,692	47,437	0
0	3,122,072	3,255,384	3,132,136	78,038	1,827,601	516,802	1,310,799
0	92,193	135,381	152,152	173,729	370,859	25,105	345,754
0	2,427	2,427	152,972	0	1,016,336	250,000	766,336
0	3,450,155	3,455,855	3,176,103	948	573,574	524,057	49,517
0	10	1,118,926	1,134,771	20,970	0	187,237	0
0	7,128	12,888	49,457	984	1,218	8,160	0
0	561,836	561,836	616,421	0	132,126	101,710	30,417
0	215,703	215,703	238,683	0	80,699	39,383	41,316
0	528,646	530,092	671,702	-122	-44,506	110,831	0
0	282,510	322,819	335,401	3,512	24,615	55,341	0
0	603,999	723,999	797,838	-2,969	-14,944	131,643	0
0	2,909,622	2,909,622	3,496,618	0	634,833	576,942	57,891
0	678,084	686,861	846,566	281	21,730	139,683	0
0	799,095	799,095	703,149	0	110,227	116,020	0
0	1,762,499	1,762,916	1,537,706	63	265,343	253,721	11,622
0	2,195,387	2,590,700	2,543,575	46,372	257,531	419,690	0
0	125,088	150,366	164,618	3,140	15,540	27,162	0
0	64,106	64,106	99,835	0	697	16,473	0
0	166,065	183,765	248,179	7,102	66,631	40,950	25,682
0	407,398	407,398	377,820	0	81,982	62,340	19,642
0	800,531	800,706	809,875	34	154,397	133,629	20,768
0	213,910	213,910	325,687	0	106,746	53,738	53,007
0	980,168	980,168	959,708	0	249,868	158,352	91,516
0	44,893	44,893	136,687	0	17,943	22,553	0
0	13,817	27,259	18,496	2,687	2,762	3,052	0
0	40,045	136,925	111,231	18,179	7,514	18,353	0
0	81,317	102,797	81,599	-2,409	-9,120	13,464	0
0	156,467	156,467	164,021	0	-27,606	27,063	0
0	2,293,230	2,293,230	2,268,326	0	488,499	374,274	114,225

See notes on pages 42 and 43 of the report.

CASH FUNDS UNCOMMITTED RESERVES REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 1999 - ALL FUNDS
Including cash funds with uncommitted reserves less than \$50,000
Excluding cash funds with \$0 fee revenue

Department/Agency	Fund	Fund Name	Fund Balance (Note 4)	Exempt Assets (Note 5)
TAA REVENUE - ADMINISTRATION	191	TRADE NAME FUND BALANCE	103,732	0
TAA REVENUE - ADMINISTRATION	192	COLORADO DEALER LICENSE BOARD	1,203,186	199
TAA REVENUE - ADMINISTRATION	236	LIQUOR LAW ENFORCEMENT	137,414	0
TAA REVENUE - ADMINISTRATION	237	TAX LIEN CERTIFICATION FUND	53,043	0
TAA REVENUE - ADMINISTRATION	298	INTERLOCK FUND	0	0
TAA REVENUE - ADMINISTRATION	404	DISTRIBUTIVE DATA PROCESSING	3,698,332	119,505
TGA REVENUE - GAMING DIVISION	401	LIMITED GAMING FUND	1,554,647	1,214
VAA DEPARTMENT OF STATE	200	SECRETARY OF STATE FEES	3,457,871	0
VAB CENTRAL INDEXING SYSTEM BOARD	11C	COUNTY CLERK'S TECHNOLOGY FUND	445,991	0
VAB CENTRAL INDEXING SYSTEM BOARD	268	CENTRAL INDEXING SYSTEM CASH FUND	4,019,628	0
WBA TREASURY - OPERATING	406	EMISSION CONTROL (AIR ACCOUNT)	550,005	0
Total			214,863,696	87,189,636

Previously Appropriated Fund Balance (Note 6)	Fee Revenue (Note 7)	Total Revenue	Total Expense	Non-Fee Fund Balance (Note 8)	Uncommitted Reserve (Note 9)	Target/ Alternative Reserve (Note 10)	Excess Uncommitted Reserve (Note 11)
0	614,379	616,135	423,748	296	103,436	69,918	33,518
0	2,632,160	2,632,160	1,833,389	0	1,202,987	302,509	900,478
0	1,484,277	1,484,277	1,471,825	0	137,414	131,035	6,378
0	9,220	9,220	1,354	0	53,043	223	52,820
0	14,190	14,190	14,190	0	0	2,341	0
0	7,760,739	8,668,292	8,602,282	374,696	3,204,131	1,419,377	1,784,755
0	2,487,269	79,065,686	78,740,882	1,504,564	48,868	12,992,245	0
0	8,074,043	8,970,696	11,931,061	345,627	3,112,244	1,968,625	1,143,619
0	154,626	154,626	176,000	0	445,991	29,040	416,951
0	3,886,469	3,886,514	2,029,199	47	4,019,581	334,818	3,684,763
0	6,489,760	6,624,509	8,333,714	11,188	538,817	1,375,063	0
42,047,212	819,043,622	2,155,911,476	2,174,321,911	25,839,266	59,787,583	359,090,315	27,828,615

Appendix C

Modified Cash Funds Uncommitted Reserves Report for the Fiscal Year Ended June 30, 1999 S All Funds

The following report illustrates the cumulative effect of:

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

**MODIFIED CASH FUNDS UNCOMMITTED RESERVES REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 1999 - ALL FUNDS**

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

Department/Agency	Fund	Fund Name	Fund Balance	Exempt Assets	Previously	Compensated
					Appropriated Fund Balance	Absences Liability
AEA DIVISION OF CENTRAL SERVICES	601	CENTRAL SERVICES	1,841,954	347,996	0	144,340
AEA DIVISION OF CENTRAL SERVICES	607	FLEET MANAGEMENT	414,449	39,483,708	0	33,479
AEB CENTRAL COLLECTIONS	601	CENTRAL SERVICES	344,828	112,518	0	39,978
AFA DIV OF PURCHASING/STATE BLDGS	281	SUPPLIER DATABASE CASH FUND	206,918	100	0	
AGA CAPITOL COMPLEX FACILITIES	610	CAPITOL COMPLEX FUND	304,860	210,169	0	167,390
AGB CAPITOL PARKING	519	CAPITOL PARKING FUND	4,260,792	4,095,563	0	
AIA DIV OF ADMINISTRATIVE HEARINGS	611	ADMINISTRATIVE HEARINGS FUND	(61,874)	31,512	0	221,679
AMA COLO INFO TECHNOLOGY SVCS	602	GEN GOVERNMENT COMPUTER CENTER	2,250,880	2,336,811	0	369,800
AMA COLO INFO TECHNOLOGY SVCS	603	TELECOMMUNICATIONS	9,216,776	12,863,089	0	77,278
AQB HUMAN RESOURCE SERVICES	11P	PROPERTY FUND	977,578	0	0	
BAA DEPARTMENT OF AGRICULTURE	102	SEED CASH FUND	39,109	0	0	
BAA DEPARTMENT OF AGRICULTURE	103	NON MANDATORY F&V INSPECTION	33,194	0	0	
BAA DEPARTMENT OF AGRICULTURE	104	VET, VACCINE & SERVICE FUND	21,580	0	0	
BAA DEPARTMENT OF AGRICULTURE	105	PESTICIDE APPLICATOR FUND	151,072	0	0	
BAA DEPARTMENT OF AGRICULTURE	107	SEAL OF QUALITY FUND	1,016	0	0	
BAA DEPARTMENT OF AGRICULTURE	109	ALTERNATIVE LIVESTOCK FARM	72,693	0	0	
BAA DEPARTMENT OF AGRICULTURE	110	PREDATOR CONTROL FUND	2,413	0	0	
BAA DEPARTMENT OF AGRICULTURE	111	CERVIDAE DISEASE FUND	68,045	0	0	
BAA DEPARTMENT OF AGRICULTURE	154	WEED FREE CROP CERTIFICATION	13,004	0	0	
BAA DEPARTMENT OF AGRICULTURE	214	MANDATORY F&V INSPECTION FUND	215,374	0	0	
BAA DEPARTMENT OF AGRICULTURE	215	BEEKEEPER LICENSING FUND	9,600	0	0	
BAA DEPARTMENT OF AGRICULTURE	216	COLORADO NURSERY FUND	52,964	0	0	
BAA DEPARTMENT OF AGRICULTURE	217	CHEMIGATION FUND	72,250	0	0	
BAA DEPARTMENT OF AGRICULTURE	218	ORGANIC CERTIFICATION FUND	1,632	0	0	
BAA DEPARTMENT OF AGRICULTURE	219	PESTICIDE REGISTRATION FUND	202,531	0	0	
BAA DEPARTMENT OF AGRICULTURE	220	RODENT CONTROL FUND	50,943	0	0	
BAA DEPARTMENT OF AGRICULTURE	254	GROUND WATER PROTECTION FUND	718,899	0	0	
BAA DEPARTMENT OF AGRICULTURE	261	COLORADO AQUACULTURE FUND	8,188	0	0	
BAA DEPARTMENT OF AGRICULTURE	294	PET ANIMAL CARE AND FACILITY	9,131	0	0	
CBA PENITENTIARY	506	CANTEENS AND LIBRARY FUND	5,000,398	1,505,885	983,700	
CFB SURPLUS PROPERTY	508	OTHER ENTERPRISE FUNDS	295,167	28,254	0	
DA A DEPARTMENT OF EDUCATION	293	EDUCATOR LICENSURE CASH FUND	907,530	0	0	
EBA LIEUTENANT GOVERNOR	115	DONATIONS	10,000	0	0	
EDA OFFICE OF ECONOMIC DEVELOPMENT	248	MINORITY BUSINESS FUND	4,553	0	0	
FAA DEPT OF PUB HLTH & ENVIRONMENT	114	STREPTOCOCCUS TEST	8,731	0	0	
FAA DEPT OF PUB HLTH & ENVIRONMENT	119	STATIONARY SOURCES	526,480	500	0	
FAA DEPT OF PUB HLTH & ENVIRONMENT	11S	LEAD HAZARD REDUCTION	15,976	0	0	
FAA DEPT OF PUB HLTH & ENVIRONMENT	120	WATER QUALITY	107,788	0	0	
FAA DEPT OF PUB HLTH & ENVIRONMENT	121	NEWBORN GENETICS	450,420	0	0	
FAA DEPT OF PUB HLTH & ENVIRONMENT	123	RADIATION CONTROL	163,253	0	0	
FAA DEPT OF PUB HLTH & ENVIRONMENT	124	VITAL RECORDS	353,538	0	0	
FAA DEPT OF PUB HLTH & ENVIRONMENT	128	SLUDGE MANAGEMENT	113,088	0	0	
FAA DEPT OF PUB HLTH & ENVIRONMENT	249	INDUSTRIAL PRETREATMENT WATER	123,111	0	0	
FAA DEPT OF PUB HLTH & ENVIRONMENT	275	OZONE PROTECTION FUND	11,499	0	0	
FAA DEPT OF PUB HLTH & ENVIRONMENT	277	POLLUTION PREVENTION FUND	91,542	0	0	
FEA HEALTH-HAZARDOUS MATERIALS	117	SOLID WASTE MANAGEMENT RESERVE	269,277	0	0	
FEA HEALTH-HAZARDOUS MATERIALS	126	HAZARDOUS WASTE FEES	179,022	0	0	
FEA HEALTH-HAZARDOUS MATERIALS	279	HAZARDOUS WASTE COMMISSION FND	45,893	0	0	
FFA HEALTH - CONSUMER PROTECTION	266	FOOD PROTECTION CASH FUND	218,391	0	0	
FFA HEALTH - CONSUMER PROTECTION	276	ARTIFICIAL TANNING DEVICE FUND	7,197	0	0	
FLA HEALTH-PREVENTION	12A	TRAUMA SYSTEM CASH FUND	259,330	0	0	
FLA HEALTH-PREVENTION	409	EMERGENCY MEDICAL SERVICES	1,491,499	0	0	
FMA HEALTH-HEALTH FACILITIES	224	MEDICATION ADMINISTRATION FUND	14,938	0	0	
FMA HEALTH-HEALTH FACILITIES	246	PERSONAL CARE BOARDING FUND	31,351	0	0	
FMA HEALTH-HEALTH FACILITIES	265	HEALTH FACILITIES GEN'L LICENSURE	11,218	0	0	
GCA STATE HISTORICAL SOCIETY	509	ENTERPRISE SERVICES FUND	300,795	9,733	0	
GFA CU - REGENTS	32X	NON-ENTERPRISE DESIGNATED AUX	16,343,709	2,597,666	0	351,696
GFB CU - BOULDER	31X	CURRENT FUNDS-UNRESTRICTED	(7,520,385)	2,925,830	0	12,620,443
GFB CU - BOULDER	32X	NON-ENTERPRISE DESIGNATED AUX	4,246,210	884,828	0	1,690,738
GFC CU - COLORADO SPRINGS	31X	CURRENT FUNDS-UNRESTRICTED	(665,948)	189,947	0	1,340,553
GFC CU - COLORADO SPRINGS	32X	NON-ENTERPRISE DESIGNATED AUX	506,854	6,334	0	108,104
GFD CU - DENVER	31X	CURRENT FUNDS-UNRESTRICTED	(1,323,855)	792,978	0	2,480,779
GFD CU - DENVER	32X	NON-ENTERPRISE DESIGNATED AUX	1,073,083	319,164	0	116,505
GFE CU - HEALTH SCIENCE CENTER	31X	CURRENT FUNDS-UNRESTRICTED	(127,346)	262,444	0	14,552,012
GFE CU - HEALTH SCIENCE CENTER	32X	NON-ENTERPRISE DESIGNATED AUX	7,534,728	490,065	0	559,570
GGB COLORADO STATE UNIVERSITY	31X	CURRENT FUNDS-UNRESTRICTED	1,383,011	4,223,375	0	15,968,293
GGB COLORADO STATE UNIVERSITY	32X	NON-ENTERPRISE DESIGNATED AUX	23,597,149	4,689,934	0	1,886,620
GGB COLORADO STATE UNIVERSITY	33X	CURRENT FUNDS-RESTRICTED	13,898,359	0	0	
GGH FORT LEWIS COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	2,171,950	18,721	0	962,303
GGH FORT LEWIS COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	549,559	134,960	0	167,324
GGJ UNIVERSITY OF SOUTHERN COLO	31X	CURRENT FUNDS-UNRESTRICTED	1,737,378	419,372	0	1,112,802
GGJ UNIVERSITY OF SOUTHERN COLO	32X	NON-ENTERPRISE DESIGNATED AUX	22,514	24,438	0	46,320
GGJ UNIVERSITY OF SOUTHERN COLO	33X	CURRENT FUNDS-RESTRICTED	1,129,126	4,487	0	
GHB ADAMS STATE COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	122,200	149,759	0	455,684
GHB ADAMS STATE COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	115,552	21,802	0	
GHC MESA STATE COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	(102,181)	221,154	0	570,379
GHC MESA STATE COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	74,730	1,679	0	
GHD METROPOLITAN STATE COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	184,694	58,308	0	1,690,203
GHD METROPOLITAN STATE COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	(427,867)	130,821	0	
GHD METROPOLITAN STATE COLLEGE	33X	CURRENT FUNDS-RESTRICTED	385,123	3,621	0	
GHE WESTERN STATE COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	(168,266)	214,696	0	502,730
GHE WESTERN STATE COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	20,826	600	0	
GHF WESTERN COLO GRADUATE CTR	31X	CURRENT FUNDS-UNRESTRICTED	13,392	61	0	6,755
GJA COLO COMM COLL & OCC ED SYS	32X	NON-ENTERPRISE DESIGNATED AUX	833,779	63,011	0	404,503
GJB ARAPAHOE COMMUNITY COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	728,846	466,420	0	810,440

Fee Revenue	Federal Revenue	Total Revenues			Total Estimated			Uncommitted Reserve	Target/Alternative Reserve	Excess Uncommitted Reserve
		Total Revenue	Excluding Federal	Total Expense	Fee-Funded Expenses	Non-Fee Fund Balance				
701,213		11,084,758	11,084,758	10,622,056	671,943	1,534,661	103,637	110,871	0	
967,863		23,073,167	23,073,167	23,531,641	987,095	-37,398,323	-1,637,456	162,871	0	
397,250		1,722,947	1,722,947	1,654,304	381,423	209,508	62,780	62,935	0	
276,226		276,355	276,355	117,220	117,165	97	206,721	19,332	187,389	
3,278		5,223,692	5,223,692	6,217,514	3,901	261,917	164	644	0	
192,125		233,503	233,503	166,269	136,805	29,280	135,949	22,573	113,376	
24,341		2,988,586	2,988,586	2,943,638	23,975	127,247	1,045	3,956	0	
30,949		11,498,492	11,498,492	13,360,953	35,962	283,105	764	5,934	0	
241,883		8,004,596	8,004,596	8,813,274	266,319	-3,461,186	-107,849	43,943	0	
266,866		2,074,280	2,074,280	3,132,427	403,002	851,808	125,770	66,495	59,275	
52,743		59,062	59,062	78,741	70,317	4,184	34,925	11,602	23,323	
84,729		84,729	84,729	81,336	81,336	0	33,194	13,420	19,773	
42,014		42,014	42,014	98,013	98,013	0	21,580	16,172	5,408	
348,808		390,316	390,316	553,983	495,070	16,066	135,006	81,687	53,320	
100		100	100	0	0	0	1,016	0	1,016	
54,602		59,450	59,450	30,814	28,301	5,928	66,765	4,670	62,095	
1,265		1,325	1,325	1,324	1,264	108	2,305	209	2,097	
64,386		64,386	64,386	1,342	1,342	0	68,045	200,000	0	
67,464		67,464	67,464	61,217	61,217	0	13,004	10,101	2,903	
1,895,346		1,903,828	1,903,828	1,831,413	1,823,253	960	214,414	300,837	0	
110		110	110	5,223	5,223	0	9,600	862	8,738	
151,184		158,334	158,334	153,708	146,767	2,392	50,572	24,217	26,356	
165,534		183,306	183,306	212,283	191,702	7,005	65,245	31,631	33,614	
39,749		42,757	42,757	42,010	39,055	115	1,517	6,444	0	
543,614		582,103	582,103	677,080	632,311	13,392	189,140	104,331	84,808	
9,350		9,350	9,350	9,350	9,350	0	50,943	1,543	49,400	
614,471		669,604	669,604	552,114	506,655	59,192	659,707	83,598	576,109	
21,834		21,834	21,834	18,309	18,309	0	8,188	3,021	5,167	
238,696		244,231	244,231	252,209	246,493	207	8,924	40,671	0	
8,814,884		8,843,501	8,843,501	9,148,432	9,118,828	8,125	2,502,688	1,504,607	998,082	
99		1,355,515	1,355,515	1,481,893	108	266,893	20	18	2	
1,954,607		1,954,607	1,954,607	1,641,527	1,641,527	0	907,530	270,852	636,678	
50		41,221	41,221	31,221	38	9,988	12	6	6	
30		30	30	0	0	0	4,553	0	4,553	
6,740	1,062,021	6,740	-1,055,281	9,010	9,010	8,787	-56	1,487	0	
5,448,785		5,481,539	5,481,539	5,794,160	5,759,539	3,143	522,837	950,324	0	
15,782		15,976	15,976	0	0	194	15,782	0	15,782	
1,324,195		1,351,820	1,351,820	1,367,240	1,339,300	2,203	105,585	220,984	0	
2,315,302	21,802	2,315,302	2,293,500	2,309,441	2,309,441	-4,282	454,701	381,058	73,644	
1,321,309		1,363,709	1,363,709	1,496,491	1,449,962	5,076	158,177	239,244	0	
1,737,066		1,754,594	1,754,594	1,523,959	1,508,735	3,532	350,007	248,941	101,065	
168,896		172,125	172,125	142,604	139,929	2,121	110,967	23,088	87,879	
159,015		160,020	160,020	145,332	144,419	773	122,338	23,829	98,509	
171,596		171,821	171,821	179,965	179,730	15	11,484	29,655	0	
98,424	6,363	98,424	92,061	73,175	73,175	-6,327	97,870	12,074	85,796	
852,536		852,536	852,536	632,829	632,829	0	269,277	104,417	164,860	
950,635		1,075,221	1,075,221	1,150,547	1,017,234	20,743	158,279	167,844	0	
129,228		133,823	133,823	132,177	127,639	1,576	44,318	21,060	23,257	
385,158		390,511	390,511	175,067	172,667	2,994	215,397	28,490	186,907	
43,132		43,132	43,132	36,654	36,654	0	7,197	6,048	1,149	
292,350		318,241	318,241	253,823	233,172	21,098	238,232	38,473	199,758	
4,145,719		4,363,181	4,363,181	4,492,479	4,268,574	74,336	1,417,163	704,315	712,848	
168,099		168,099	168,099	163,295	163,295	0	14,938	26,944	0	
153,091		153,091	153,091	175,436	175,436	0	31,351	28,947	2,404	
72,675		72,675	72,675	72,945	72,945	0	11,218	12,036	0	
1,000,024		1,125,272	1,125,272	1,140,007	1,013,118	32,397	258,666	167,165	91,501	
184,204		57,004,390	57,004,390	45,154,413	145,912	14,052,183	45,555	24,075	21,480	
167,612,841		277,251,881	277,251,881	281,862,771	170,400,358	859,797	1,314,431	28,116,059	0	
13,326,562		27,291,819	27,291,819	34,767,198	16,976,781	2,585,176	2,466,944	2,801,169	0	
16,840,842		36,255,016	36,255,016	35,908,095	16,679,693	259,529	225,128	2,752,149	0	
1,563,612		2,438,319	2,438,319	2,757,588	1,768,349	218,334	390,291	291,778	98,513	
35,342,258		74,453,350	74,453,350	75,083,305	35,641,291	191,185	172,762	5,880,813	0	
4,565,754		5,890,850	5,890,850	6,083,411	4,714,999	195,795	674,630	777,975	0	
33,581,226		144,060,853	144,060,853	143,091,900	33,355,358	10,860,945	3,301,277	5,503,634	0	
3,665,322		17,850,101	17,850,101	20,293,759	4,167,101	6,042,787	1,561,446	687,572	873,874	
105,934,223	9,801,215	262,688,589	252,887,374	264,747,314	106,764,443	7,628,655	5,499,274	17,616,133	0	
17,536,496		89,658,462	89,658,462	99,667,244	19,494,135	16,726,724	4,067,112	3,216,532	850,580	
67,955	168,175,470	207,702,533	39,527,063	206,594,788	67,592	13,874,465	23,894	11,153	12,741	
12,415,786		30,080,729	30,080,729	29,639,451	12,233,649	1,829,600	1,285,932	2,018,552	0	
1,144,914		3,015,338	3,015,338	4,157,593	1,578,624	360,969	220,954	260,473	0	
9,615,707		26,203,118	26,203,118	25,772,757	9,457,778	1,538,779	892,029	1,560,533	0	
1,753,116		2,287,941	2,287,941	2,400,547	1,839,399	10,378	34,018	303,501	0	
9,275	6,144,186	12,680,156	6,535,970	12,734,769	9,315	1,123,044	1,596	1,537	59	
4,511,278		14,639,699	14,639,699	14,780,970	4,554,811	296,197	131,928	751,544	0	
459,592		635,169	635,169	641,597	464,242	25,915	67,835	76,600	0	
8,587,791		24,292,536	24,292,536	23,979,811	8,477,238	159,710	87,334	1,398,744	0	
1,164,535		1,492,275	1,492,275	1,417,544	1,106,217	16,044	57,007	182,526	0	
27,516,087		75,483,480	75,483,480	74,796,308	27,265,592	1,154,386	662,203	4,498,823	0	
1,788,887		2,013,625	2,013,625	2,516,722	2,235,834	-62,354	-496,333	368,913	0	
-10	11,648,356	21,561,002	9,912,646	21,486,187	-10	381,502	0	-2	1	
7,155,119		15,286,673	15,286,673	15,634,387	7,317,871	63,709	56,059	1,207,449	0	
581,223		847,287	847,287	869,996	596,801	6,351	13,875	98,472	0	
9,874		125,491	125,491	111,828	8,799	18,505	1,580	1,452	129	
720,304		4,345,746	4,345,746	4,280,579	709,503	980,470	194,800	117,068	77,732	
9,061,507		18,985,195	18,985,195	18,788,050	8,967,411	560,795	512,072	1,479,623	0	

**MODIFIED CASH FUNDS UNCOMMITTED RESERVES REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 1999 - ALL FUNDS**

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

Department/Agency	Fund	Fund Name	Fund Balance	Exempt Assets	Previously	Compensated	
					Appropriated Fund Balance	Absences Liability	
GJC	COMMUNITY COLLEGE OF AURORA	31X	CURRENT FUNDS-UNRESTRICTED	(340,716)	228,450	0	476,040
GJC	COMMUNITY COLLEGE OF AURORA	32X	NON-ENTERPRISE DESIGNATED AUX	(1,047)	2,884	0	
GJD	COMMUNITY COLLEGE OF DENVER	31X	CURRENT FUNDS-UNRESTRICTED	(889,695)	827,999	0	889,695
GJE	FRONT RANGE COMMUNITY COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	135,192	705,435	0	1,267,932
GJF	LAMAR COMMUNITY COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	(88,699)	128,517	0	213,312
GJF	LAMAR COMMUNITY COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	20,845	0	0	7,820
GJG	MORGAN COMMUNITY COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	460,084	91,763	0	190,072
GJH	OTERO JUNIOR COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	383,417	78,927	0	309,906
GJJ	PIKES PEAK COMMUNITY COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	(656,014)	494,160	0	1,369,049
GJK	PUEBLO COMMUNITY COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	290,301	231,942	0	676,982
GJL	RED ROCKS COMMUNITY COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	285,457	275,777	0	839,906
GJM	TRINIDAD STATE JUNIOR COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	(496,783)	286,184	0	515,008
GJM	TRINIDAD STATE JUNIOR COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	29,238	0	0	
GJP	LOWRY HEAT CENTER	32X	NON-ENTERPRISE DESIGNATED AUX	(120,857)	34,203	0	118,674
GJR	NORTHEASTERN JUNIOR COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	1,681,322	117,769	0	458,067
GKA	UNIVERSITY OF NORTHERN COLO	31X	CURRENT FUNDS-UNRESTRICTED	3,775,359	509,136	0	1,960,026
GKA	UNIVERSITY OF NORTHERN COLO	32X	NON-ENTERPRISE DESIGNATED AUX	1,486,381	229,206	0	36,121
GLA	COLORADO SCHOOL OF MINES	31X	CURRENT FUNDS-UNRESTRICTED	1,437,603	436,807	0	2,366,695
GLA	COLORADO SCHOOL OF MINES	32X	NON-ENTERPRISE DESIGNATED AUX	163,741	0	0	
GMA	AURARIA HIGHER EDUCATION CTR	32X	NON-ENTERPRISE DESIGNATED AUX	393,708	63,006	0	14,442
GPA	PRIVATE OCCUPATIONAL SCHOOL DV	222	PRIVATE OCCUPATIONAL SCHOOLS	39,360	288	0	
HAA	COLO DEPT OF TRANSPORTATION	402	MOTORCYCLE LICENSE	66,313	0	0	
IHA	DEPARTMENT OF HUMAN SERVICES	195	CHILD ABUSE REGISTRY	227,400	0	0	
IHA	DEPARTMENT OF HUMAN SERVICES	504	BUSINESS ENTERPRISE PROGRAM	806,508	601,522	0	
IHM	ALCOHOL AND DRUG ABUSE DIV	125	ALC & DRUG AB COUNSELOR TRNG	3,464	0	0	
IIB	COLO. MENT HEALTH INST PUEBLO	516	WORK THERAPY	0	0	0	
IIB	COLO. MENT HEALTH INST PUEBLO	517	BUILDINGS AND GROUNDS RENTALS	117,813	52,671	0	
IIC	COLO. MENT HEALTH INST F LOGAN	516	WORK THERAPY	122,043	6,150	0	
IIC	COLO. MENT HEALTH INST F LOGAN	517	BUILDINGS AND GROUNDS RENTALS	293,353	21,323	0	
IJB	GRAND JUNCTION REGIONAL CTR	516	WORK THERAPY	57,938	964	0	
IJC	RIDGE REGIONAL CENTER	516	WORK THERAPY	46,304	4,205	0	
IJD	PUEBLO REGIONAL CENTER	516	WORK THERAPY	9,763	0	0	
JAA	JUDICIAL	286	MEDIATION CASH FUND	121,128	0	0	
KA	DEPT OF LABOR AND EMPLOYMENT	136	DISPLACED HOMEMAKERS	102,207	0	0	
KA	DEPT OF LABOR AND EMPLOYMENT	137	BOILER INSPECTION FUND	29,969	0	0	
KA	DEPT OF LABOR AND EMPLOYMENT	139	UTILIZATION REVIEW	106,674	0	0	
KA	DEPT OF LABOR AND EMPLOYMENT	140	WORKERS' COMP SELF-INSURANCE	111,794	0	0	
KA	DEPT OF LABOR AND EMPLOYMENT	141	PUBLIC SAFETY INSPECTION	298,772	0	0	
KA	DEPT OF LABOR AND EMPLOYMENT	142	WORKERS' COMPENSATION CASH	8,154,665	292	0	
KA	DEPT OF LABOR AND EMPLOYMENT	143	WORKERS' COMP COST CONTAINMENT	258,591	0	0	
KA	DEPT OF LABOR AND EMPLOYMENT	259	PHYSICIANS ACCREDITATION PROG	261,886	0	0	
KA	DEPT OF LABOR AND EMPLOYMENT	702	UNEMPLOYMENT REVENUE FUND	1,312,751	0	0	
LAA	DEPARTMENT OF LAW	146	CP-CUSTODIAL FUNDS	1,208,261	0	0	
LAA	DEPARTMENT OF LAW	150	COLLECTION AGENCY BOARD	746,476	0	0	
LAA	DEPARTMENT OF LAW	151	UNIFORM CONSUMER CREDIT CODE	1,860,183	0	0	
LAA	DEPARTMENT OF LAW	296	P.O.S.T. BOARD CASH FUND	54,622	0	0	
NAA	DEPARTMENT OF LOCAL AFFAIRS	11E	MOFFAT TUNNEL CASH FUND	60,000	0	0	
NAA	DEPARTMENT OF LOCAL AFFAIRS	155	TOURISM RESERVE	715,036	0	0	
NAA	DEPARTMENT OF LOCAL AFFAIRS	262	NONRATED PUBLIC SECURITIES	15,206	0	0	
NAA	DEPARTMENT OF LOCAL AFFAIRS	289	WASTE TIRE RECYCLING FUND	1,018,193	0	0	
OAA	DIVISION OF NATIONAL GUARD	159	REAL ESTATE PROCEEDS	563,259	0	132,628	
PBA	DIVISION OF WILDLIFE	410	WILDLIFE CASH FUND	59,276,109	680,757	39,721,271	
PBA	DIVISION OF WILDLIFE	418	COLORADO OUTDOORS MAGAZINE	38,216	104,391	0	
PBA	DIVISION OF WILDLIFE	420	SEARCH & RESCUE FD	9,203	0	0	
PBA	DIVISION OF WILDLIFE	421	ROCKY MTN SHEEP & GOAT LICENSE	341,894	0	0	
PBA	DIVISION OF WILDLIFE	422	WATERFOWL STAMP FUND	368,840	0	315,500	
PEA	DIVISION OF WATER RESOURCES	163	WATER DATA BANK	36,196	0	0	
PEA	DIVISION OF WATER RESOURCES	164	PUBLICATION REVOLVING	10,923	0	0	
PEA	DIVISION OF WATER RESOURCES	165	PUBLICATION-DESIGNATED BASIN	3,820	0	0	
PEA	DIVISION OF WATER RESOURCES	166	SATELLITE MONITORING	30,250	0	0	
PEA	DIVISION OF WATER RESOURCES	167	GROUND WATER MANAGEMENT	268,520	0	0	
PEA	DIVISION OF WATER RESOURCES	209	GRAVEL PIT LAKES	60,232	0	0	
PHA	OIL AND GAS CONSERVATION COMM	170	OIL & GAS CONSERVATION FUND	375,483	0	84,869	
PIA	COLORADO GEOLOGICAL SURVEY	171	GEOLOGICAL SURVEY CASH FUND	540,466	0	0	
PJA	PARKS AND OUTDOOR RECREATION	172	PARKS CASH FUND	222,819	586	0	
PJA	PARKS AND OUTDOOR RECREATION	173	SNOWMOBILE RECREATION FUND	549,092	0	0	
PJA	PARKS AND OUTDOOR RECREATION	175	RIVER OUTFITTERS FUND	90,427	0	45,000	
PJA	PARKS AND OUTDOOR RECREATION	210	OFF HIGHWAY VEHICLES FUND	1,072,007	130	764,244	
PJA	PARKS AND OUTDOOR RECREATION	258	PUEBLO TOLL ROAD FUND	0	0	0	
PKA	MINED LAND RECLAMATION DIV	168	OFFICE OF MINES OPERATIONS	4,691	0	0	
PKA	MINED LAND RECLAMATION DIV	256	MINED LAND RECLAMATION FUND	220,392	0	0	
RAA	DEPARTMENT OF PUBLIC SAFETY	12B	FIRE SVC EDUCATION & TRNG	3,923	0	0	
RAA	DEPARTMENT OF PUBLIC SAFETY	12C	FIRE SUPPRESSION CASH	35,954	0	0	
RAA	DEPARTMENT OF PUBLIC SAFETY	12E	FIREWORKS LICENSING CASH	0	0	0	
RAA	DEPARTMENT OF PUBLIC SAFETY	12F	HAZMAT RESPONDER VOL CERT	39,666	390	0	
RAA	DEPARTMENT OF PUBLIC SAFETY	203	FIREFIGHTER/FIRST RESPONDER	15,085	325	0	
RAA	DEPARTMENT OF PUBLIC SAFETY	292	STATEWIDE INST CRIM BACKGRD CK	431,661	0	0	
RAA	DEPARTMENT OF PUBLIC SAFETY	607	FLEET MANAGEMENT	41	0	0	
RAA	DEPARTMENT OF PUBLIC SAFETY	612	PUBLIC SAFETY INTERNAL SVC FND	615,746	472,605	0	
SCA	DIVISION OF BANKING	244	PUBLIC DEPOSIT ADMINISTRATION	625,318	2,761	0	
SEA	DIVISION OF FINANCIAL SERVICES	272	FINANCIAL SERVICES CASH FUND	86,457	0	0	
SFA	DIVISION OF INSURANCE	282	DIVISION OF INSURANCE CASH	23,661	21,018	0	
SGA	PUBLIC UTILITIES COMMISSION	184	FIXED UTILITIES	107,983	1,176	0	
SGA	PUBLIC UTILITIES COMMISSION	185	MOTOR CARRIER	1,713,651	0	0	
SGA	PUBLIC UTILITIES COMMISSION	186	NUCLEAR MATERIALS TRANSPORT	7,127	0	0	

Fee Revenue	Total Revenues				Total Estimated			Uncommitted Reserve	Target/Alternative Reserve	Excess Uncommitted Reserve
	Federal Revenue	Total Revenue	Excluding Federal	Total Expense	Fee-Funded Expenses	Non-Fee Fund Balance	Uncommitted Reserve			
4,705,184		13,759,674	13,759,674	13,136,252	4,492,002	-61,281	-31,845	741,180	0	
61,149		61,149	61,149	81,491	81,491	0	-3,931	13,446	0	
7,510,395		21,156,935	21,156,935	21,019,149	7,461,483	-534,072	-293,927	1,231,145	0	
15,777,865		34,856,300	34,856,300	34,991,904	15,839,247	381,877	315,812	2,613,476	0	
1,557,720	15,787	5,254,276	5,238,489	5,082,151	1,506,690	-2,743	-1,161	248,604	0	
293,859		345,177	345,177	319,409	271,922	4,262	24,403	44,867	0	
1,607,859		5,393,940	5,393,940	5,345,652	1,593,465	391,943	166,449	262,922	0	
1,585,502	11,859	5,657,252	5,645,393	5,564,356	1,559,466	441,844	172,552	257,312	0	
10,111,875	82,910	25,767,703	25,684,793	25,285,825	9,922,774	132,706	86,169	1,637,258	0	
5,886,273		16,908,763	16,908,763	17,013,978	5,922,900	479,354	255,987	977,279	0	
9,203,401		20,245,907	20,245,907	19,989,269	9,086,738	463,381	386,206	1,499,312	0	
2,906,449		9,307,257	9,307,257	9,384,816	2,930,669	-184,281	-83,678	483,560	0	
21,351		405,870	405,870	442,373	23,272	27,700	1,538	3,840	0	
789,010		1,606,480	1,606,480	1,673,920	822,132	-18,515	-17,871	135,652	0	
3,436,391		10,963,512	10,963,512	10,688,666	3,350,244	1,387,966	633,654	552,790	80,864	
31,680,022		76,205,629	76,205,629	75,699,371	31,469,562	3,053,605	2,172,644	5,192,478	0	
1,220,238		8,313,022	8,313,022	8,450,112	1,240,361	1,103,458	189,838	204,660	0	
23,797,334		48,426,918	48,426,918	46,408,089	22,805,267	1,712,682	1,654,809	3,762,869	0	
457,989		1,691,989	1,691,989	1,619,985	438,499	119,420	44,322	72,352	0	
13,362		1,512,610	1,512,610	1,349,484	11,921	342,095	3,049	1,967	1,082	
484,100		484,100	484,100	446,951	446,951	0	39,072	73,747	0	
454,759		454,759	454,759	517,236	517,236	0	66,313	85,344	0	
224,950		224,950	224,950	181,213	181,213	0	227,400	29,900	197,500	
634,778	641,823	1,327,692	685,869	1,471,416	703,493	15,270	189,717	116,076	73,641	
5,257		5,257	5,257	146,160	146,160	0	3,464	24,116	0	
1,334		1,334	1,334	1,334	1,334	0	0	220	0	
74,428		74,428	74,428	32,736	32,736	0	65,141	5,401	59,740	
276,812		308,894	308,894	284,865	255,278	12,037	103,856	42,121	61,735	
86,217		417,599	417,599	353,183	72,917	215,867	56,163	12,031	44,131	
69,416		69,416	69,416	100,831	100,831	0	56,974	16,637	40,337	
193,899		193,899	193,899	227,898	227,898	0	42,099	37,603	4,496	
10,907		10,907	10,907	12,189	12,189	0	9,763	2,011	7,751	
476,893	58,083	534,976	476,893	580,974	517,897	0	121,128	85,453	35,675	
109,692		109,692	109,692	98,027	98,027	0	102,207	145,000	0	
591,763		597,439	597,439	776,010	768,637	285	29,685	126,825	0	
44,588		44,588	44,588	53,438	53,438	0	106,674	8,817	97,857	
223,200		223,200	223,200	196,516	196,516	0	111,794	32,425	79,369	
127,700		127,700	127,700	192,708	192,708	0	298,772	31,797	266,975	
9,523,690		10,637,414	10,637,414	10,831,138	9,697,132	853,752	7,300,621	1,600,027	5,700,594	
144,770		159,628	159,628	215,109	195,087	24,070	234,522	32,189	202,332	
109,455		112,559	112,559	288,044	280,100	7,223	254,663	46,216	208,447	
898		442,197	442,197	1,154,260	2,344	1,310,085	2,666	387	2,279	
8,800		734,530	734,530	25,000	300	1,193,786	14,476	49	14,426	
347,039		456,233	456,233	188,575	143,442	178,660	567,816	23,668	544,148	
950,632		957,149	957,149	531,761	528,140	12,665	1,847,518	87,143	1,760,374	
145,585		145,585	145,585	144,542	144,542	0	54,622	23,849	30,773	
21,000		21,000	21,000	21,000	21,000	0	60,000	60,000	0	
963		1,209,054	1,209,054	1,113,442	887	714,467	569	146	423	
6,339		6,339	6,339	5,548	5,548	0	15,206	915	14,290	
2,356,996		2,356,996	2,356,996	1,539,658	1,539,658	0	1,018,193	254,044	764,149	
24,671		317,027	317,027	53,197	4,140	397,119	33,512	683	32,829	
61,492,805	10,622,678	80,111,528	69,488,850	84,166,914	64,605,679	2,171,830	16,702,251	10,659,937	6,042,314	
558,706		575,130	575,130	575,045	558,623	-1,890	-64,285	92,173	0	
433,714		433,714	433,714	433,697	433,697	0	9,203	71,560	0	
212,675		212,675	212,675	53,196	53,196	0	341,894	8,777	333,117	
174,296		174,296	174,296	334,572	334,572	0	53,340	55,204	0	
53,743		57,842	57,842	74,729	69,433	2,565	33,631	11,456	22,174	
2,350		3,122	3,122	4,013	3,021	2,700	8,224	498	7,725	
6,509		6,509	6,509	5,264	5,264	0	3,820	869	2,952	
69,092		190,974	190,974	180,979	65,476	19,306	10,944	10,804	140	
401,895		430,289	430,289	488,365	456,138	17,719	250,801	75,263	175,538	
27,429		27,429	27,429	15,029	15,029	0	60,232	2,480	57,752	
1,987,778	95,827	2,846,418	2,750,591	2,796,952	1,953,234	80,595	210,019	290,614	0	
523,354		2,161,450	2,161,450	2,097,684	507,914	409,602	130,863	83,806	47,058	
11,048,368	758,958	13,777,544	13,018,586	13,604,407	10,909,528	33,632	188,601	1,800,072	0	
449,287		485,377	485,377	395,031	365,658	40,828	508,264	60,334	447,930	
64,750		64,750	64,750	50,788	50,788	0	45,427	8,380	37,047	
794,306		850,887	850,887	704,239	657,410	20,456	287,177	108,473	178,704	
2,699		12,893	12,893	150,000	31,401	0	0	5,181	0	
14,795		46,209	46,209	53,286	17,061	3,189	1,502	2,815	0	
786,016		893,991	893,991	1,118,711	983,594	26,619	193,774	162,293	31,481	
75,402		75,561	75,561	80,027	79,859	8	3,914	13,177	0	
42,948		45,900	45,900	63,578	59,488	2,313	33,641	9,816	23,825	
29,565		29,565	29,565	29,565	29,565	0	0	4,878	0	
35,039		35,213	35,213	11,004	10,949	194	39,082	1,807	37,275	
59,693		59,693	59,693	60,703	60,703	0	14,760	10,016	4,744	
376,449		398,899	398,899	557,295	525,931	24,294	407,367	86,779	320,589	
58		99,179	99,179	99,179	58	41	0	9	0	
75		986,548	986,548	415,505	31	143,130	11	5	6	
2,679,545		2,759,079	2,759,079	2,980,860	2,894,933	17,946	604,611	477,664	126,947	
824,472		845,212	845,212	846,320	825,552	2,122	84,336	136,216	0	
5,804,476	185,399	8,811,098	8,625,699	8,799,104	5,796,574	864	1,779	956,435	0	
7,115,013	212,979	7,328,376	7,115,397	7,669,564	7,446,268	6	106,801	1,228,634	0	
136,075		2,315,805	2,315,805	1,867,048	109,706	1,612,958	100,693	18,102	82,591	
900		900	900	1,225	1,225	0	7,127	202	6,925	

**MODIFIED CASH FUNDS UNCOMMITTED RESERVES REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 1999 - ALL FUNDS**

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

Department/Agency	Fund	Fund Name	Fund Balance	Exempt Assets	Previously	Compensated
					Appropriated Fund Balance	Absences Liability
SGA PUBLIC UTILITIES COMMISSION	188	HAZARDOUS MATERIALS	49,190	0	0	0
SGA PUBLIC UTILITIES COMMISSION	196	DISABLED TELEPHONE USERS FUND	1,905,639	0	0	0
SGA PUBLIC UTILITIES COMMISSION	227	COLO HIGH COST ADMINISTRATION	544,588	0	0	0
SGA PUBLIC UTILITIES COMMISSION	251	LOW INCOME TELEPHONE ASSISTANCE	1,016,336	0	0	0
SIA DIVISION OF REAL ESTATE	212	REAL ESTATE CASH FUND	575,567	1,045	0	0
SJB COMPLAINTS & INVESTIGATIONS	189	DIV OF REGISTRATIONS CASH FUND	21,690	719	0	0
SJC ACUPUNCTURIST BOARD	189	DIV OF REGISTRATIONS CASH FUND	2,203	0	0	0
SJD ACCOUNTANCY BOARD	189	DIV OF REGISTRATIONS CASH FUND	132,429	303	0	0
SJE ARCHITECTS BOARD	189	DIV OF REGISTRATIONS CASH FUND	83,949	3,250	0	0
SJF BARBERS & COSMETOLOGISTS BOARD	189	DIV OF REGISTRATIONS CASH FUND	(44,228)	400	0	0
SJG CHIROPRACTIC BOARD	189	DIV OF REGISTRATIONS CASH FUND	28,127	0	0	0
SJH DENTAL BOARD	189	DIV OF REGISTRATIONS CASH FUND	(17,913)	0	0	0
SJI ELECTRICAL BOARD	189	DIV OF REGISTRATIONS CASH FUND	634,833	0	0	0
SJJ ENGINEERS & LAND SURVEYORS BD	189	DIV OF REGISTRATIONS CASH FUND	23,136	1,125	0	0
SJK MENTAL HEALTH BOARDS	189	DIV OF REGISTRATIONS CASH FUND	110,227	0	0	0
SJL MEDICAL EXAMINERS BOARD	189	DIV OF REGISTRATIONS CASH FUND	270,005	4,599	0	0
SJN NURSING BOARD	189	DIV OF REGISTRATIONS CASH FUND	303,903	0	0	0
SJO NURSING HOME ADMINISTRATORS BD	189	DIV OF REGISTRATIONS CASH FUND	18,680	0	0	0
SJP OPTOMETRIC BOARD	189	DIV OF REGISTRATIONS CASH FUND	697	0	0	0
SJQ OUTFITTERS BOARD	189	DIV OF REGISTRATIONS CASH FUND	73,733	0	0	0
SJR PASSENGER TRAMWAY SAFETY BOARD	189	DIV OF REGISTRATIONS CASH FUND	81,982	0	0	0
SJS PHARMACY BOARD	189	DIV OF REGISTRATIONS CASH FUND	154,431	0	0	0
SJT PHYSICAL THERAPY BOARD	189	DIV OF REGISTRATIONS CASH FUND	107,996	1,250	0	0
SJU PLUMBERS BOARD	189	DIV OF REGISTRATIONS CASH FUND	249,868	0	0	0
SJV PODIATRY BOARD	189	DIV OF REGISTRATIONS CASH FUND	17,943	0	0	0
SJW LAY MIDWIFE REGISTRATION	189	DIV OF REGISTRATIONS CASH FUND	5,448	0	0	0
SJX ALCOHOL & DRUG CERTIFICATION	189	DIV OF REGISTRATIONS CASH FUND	25,693	0	0	0
SJY AUDIOLOGIST & HEAR AID DEALERS	189	DIV OF REGISTRATIONS CASH FUND	(11,529)	0	0	0
SJZ VETERINARY MEDICINE BOARD	189	DIV OF REGISTRATIONS CASH FUND	(27,606)	0	0	0
SLA DIVISION OF SECURITIES	213	DIV OF SECURITIES CASH FUND	488,499	0	0	0
TAA REVENUE - ADMINISTRATION	191	TRADE NAME FUND BALANCE	103,732	0	0	0
TAA REVENUE - ADMINISTRATION	192	COLORADO DEALER LICENSE BOARD	1,203,186	199	0	0
TAA REVENUE - ADMINISTRATION	236	LIQUOR LAW ENFORCEMENT	137,414	0	0	0
TAA REVENUE - ADMINISTRATION	237	TAX LIEN CERTIFICATION FUND	53,043	0	0	0
TAA REVENUE - ADMINISTRATION	298	INTERLOCK FUND	0	0	0	0
TAA REVENUE - ADMINISTRATION	404	DISTRIBUTIVE DATA PROCESSING	3,698,332	119,505	0	0
TGA REVENUE - GAMING DIVISION	401	LIMITED GAMING FUND	1,554,647	1,214	0	0
VAA DEPARTMENT OF STATE	200	SECRETARY OF STATE FEES	3,457,871	0	0	0
VAB CENTRAL INDEXING SYSTEM BOARD	11C	COUNTY CLERK'S TECHNOLOGY FUND	445,991	0	0	0
VAB CENTRAL INDEXING SYSTEM BOARD	268	CENTRAL INDEXING SYSTEM CASH FUND	4,019,628	0	0	0
WBA TREASURY - OPERATING	406	EMISSION CONTROL (AIR ACCOUNT)	550,005	0	0	0
Totals			214,863,696	87,189,636	42,047,212	71,168,446

Fee Revenue	Federal Revenue	Total Revenues			Total Estimated			Uncommitted Reserve	Target/Alternative Reserve	Excess Uncommitted Reserve
		Total Revenue	Excluding Federal	Total Expense	Fee-Funded Expenses	Non-Fee Fund Balance				
255,360		308,693	308,693	287,495	237,825	8,499	40,692	39,241	1,450	
3,122,072		3,255,384	3,255,384	3,132,136	3,003,871	78,038	1,827,601	495,639	1,331,962	
92,193		135,381	135,381	152,152	103,614	173,729	370,859	17,096	353,763	
2,427		2,427	2,427	152,972	152,972	0	1,016,336	250,000	766,336	
3,450,155		3,455,855	3,455,855	3,176,103	3,170,865	948	573,574	523,193	50,381	
10		1,118,926	1,118,926	1,134,771	10	20,970	0	2	0	
7,128		12,888	12,888	49,457	27,354	984	1,218	4,513	0	
561,836		561,836	561,836	616,421	616,421	0	132,126	101,710	30,417	
215,703		215,703	215,703	238,683	238,683	0	80,699	39,383	41,316	
528,646		530,092	530,092	671,702	669,869	-122	-44,506	110,528	0	
282,510		322,819	322,819	335,401	293,520	3,512	24,615	48,431	0	
603,999		723,999	723,999	797,838	665,599	-2,969	-14,944	109,824	0	
2,909,622		2,909,622	2,909,622	3,496,618	3,496,618	0	634,833	576,942	57,891	
678,084		686,861	686,861	846,566	835,748	281	21,730	137,898	0	
799,095		799,095	799,095	703,149	703,149	0	110,227	116,020	0	
1,762,499		1,762,916	1,762,916	1,537,706	1,537,341	63	265,343	253,661	11,682	
2,195,387		2,590,700	2,590,700	2,543,575	2,155,453	46,372	257,531	355,650	0	
125,088		150,366	150,366	164,618	136,944	3,140	15,540	22,596	0	
64,106		64,106	64,106	99,835	99,835	0	697	16,473	0	
166,065		183,765	183,765	248,179	224,275	7,102	66,631	37,005	29,626	
407,398		407,398	407,398	377,820	377,820	0	81,982	62,340	19,642	
800,531		800,706	800,706	809,875	809,698	34	154,397	133,600	20,797	
213,910		213,910	213,910	325,687	325,687	0	106,746	53,738	53,007	
980,168		980,168	980,168	959,708	959,708	0	249,868	158,352	91,516	
44,893		44,893	44,893	136,687	136,687	0	17,943	22,553	0	
13,817		27,259	27,259	18,496	9,375	2,687	2,762	1,547	1,215	
40,045		136,925	136,925	111,231	32,530	18,179	7,514	5,367	2,147	
81,317		102,797	102,797	81,599	64,548	-2,409	-9,120	10,650	0	
156,467		156,467	156,467	164,021	164,021	0	-27,606	27,063	0	
2,293,230		2,293,230	2,293,230	2,268,326	2,268,326	0	488,499	374,274	114,225	
614,379		616,135	616,135	423,748	422,541	296	103,436	69,719	33,717	
2,632,160		2,632,160	2,632,160	1,833,389	1,833,389	0	1,202,987	302,509	900,478	
1,484,277		1,484,277	1,484,277	1,471,825	1,471,825	0	137,414	131,035	6,379	
9,220		9,220	9,220	1,354	1,354	0	53,043	223	52,820	
14,190		14,190	14,190	14,190	14,190	0	0	2,341	0	
7,760,739		8,668,292	8,668,292	8,602,282	7,701,641	374,696	3,204,131	1,270,771	1,933,360	
2,487,269		79,065,686	79,065,686	78,740,882	2,477,051	1,504,564	48,868	408,713	0	
8,074,043		8,970,696	8,970,696	11,931,061	10,738,509	345,627	3,112,244	1,771,854	1,340,391	
154,626		154,626	154,626	176,000	176,000	0	445,991	29,040	416,951	
3,886,469		3,886,514	3,886,514	2,029,199	2,029,175	47	4,019,581	334,814	3,684,767	
6,489,760		6,624,509	6,624,509	8,333,714	8,164,197	11,188	538,817	1,347,093	0	
819,043,622	209,545,716	2,155,911,476	1,946,365,760	2,174,321,911	832,453,645	66,363,786	90,431,508	137,821,264	36,393,243	

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