



**REPORT OF
THE
STATE AUDITOR**

**Cash Funds Uncommitted Reserves Report
for the Fiscal Year Ended June 30, 2001**

December 2001

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December 24, 2001

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, 2001. 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 Department of Public Health and Environment, Department of Regulatory Agencies, Department of Labor and Employment, Department of State, Office of State Planning and Budgeting, and State Controller's Office.

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RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Addressed	Agency Response	Implementation Date
1	15	Evaluate its excess uncommitted reserves to ensure that cash fund balances are reduced in accordance with statutory deadlines.	Department of Public Health and Environment	Agree	June 30, 2003
2	16	Evaluate its excess uncommitted reserves to ensure that cash fund balances are reduced in accordance with statutory deadlines.	Department of Regulatory Agencies	Agree	June 30, 2003
3	17	Evaluate its excess uncommitted reserves to ensure that cash fund balances are reduced in accordance with statutory deadlines.	Department of Labor and Employment	Agree	June 30, 2003
4	18	Evaluate its excess uncommitted reserves to ensure that cash fund balances are reduced in accordance with statutory deadlines.	Department of State	Agree	June 30, 2003

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Addressed	Agency Response	Implementation Date
5	20	The Office of State Planning and Budgeting and State Controller's Office should work with the General Assembly to:	Office of State Planning and Budgeting	Agree	May 31, 2002
		a. Clarify the year of compliance for cash funds that did not have excess uncommitted reserves or were not in existence as of Fiscal Year 1998.	State Controller's Office	Agree	June 30, 2002
		b. Establish a reasonable deadline for funds created after Fiscal Year 2003.			
6	21	The State Controller's Office should work with state agencies and the Office of State Planning and Budgeting to develop criteria to determine if a fund qualifies as a Capital Construction Fund.	State Controller's Office	Agree	June 30, 2002

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 2001 through September 2001.

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.

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 \$2.4 billion, or 27 percent, of the \$8.9 billion of TABOR revenue received in Fiscal Year 2001. 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 \$1.5 billion, making only about \$871 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 \$524 million, or about 5.9 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 through 2001, revenue collected in excess of the TABOR limitation was, or will be, refunded entirely from the State's General Fund, not from cash funds.

Methodology to Identify Cash Funds With Excess Uncommitted Reserves

Senate Bill 98-194 prescribes a methodology to determine the amount of excess uncommitted reserves for each of the State's cash funds. The following hypothetical example of a cash fund illustrates the methodology. Fund balance (adjusted for exempt assets and previously appropriated amounts) and revenue (categorized by fee and non-fee sources) are used to derive the amount of excess uncommitted reserves. For Fiscal Year 20XX, Cash Fund X had the following activity and account balances:

Hypothetical Balances for Cash Fund X	
Balances as of June 30, 20XX	
Ending fund balance	\$35
Exempt assets as defined by SB 98-194 (e.g., inventory)	\$ 2
Previously appropriated fund balance (e.g., capital construction)	\$ 3
Fiscal Year 20XX Revenue and Expenses	
Fee revenue	\$100
Non-fee revenue	\$ 50
Total revenue	\$150
Total expenses	\$100

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

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

Therefore, Cash Fund X has an excess uncommitted reserve of \$3.50 at the end of Fiscal Year 20XX.

Excess Uncommitted Reserves Increased in Certain Cash Funds From 2000 to 2001 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 17 funds eliminated their excess uncommitted reserves during 2001, 18 other funds generated excess uncommitted reserves in 2001.

Excess Uncommitted Reserve Fund Changes Fiscal Year 2000 to Fiscal Year 2001	
Number of Funds	Description of the Change
57	Funds with excess uncommitted reserves in 2000
(17)	Eliminated excess uncommitted reserves balance
40	Funds from the 2000 report carrying over to the 2001 report
18	Funds with excess uncommitted reserves in 2001 that did not have excess uncommitted reserves in 2000
—	
58	Funds with excess uncommitted reserves in 2001
Source: <i>Cash Funds Uncommitted Reserves Reports</i> for the fiscal years ended June 30, 2000 and 2001, and Office of the State Auditor analysis.	

Of the 40 funds with excess reserves that appeared on both the 2000 and 2001 reports, 22 funds increased the excess uncommitted reserve balance and 18 decreased the excess uncommitted reserve balance.

The intent of the legislation was for agencies to reduce the excess uncommitted reserves in their cash funds through reductions in fees, thereby reducing excess TABOR revenue. In addition, Senate Bill 98-194 allows agencies to increase expenses in their cash funds rather than reduce fees. We found that most agencies increased expenses rather than decreased 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 2000. We found that two of those funds eliminated the excess, six reduced the excess, and two increased the excess from 2000 to 2001. 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.

**Change in Excess Uncommitted Reserves for the Cash Funds
With the Ten Largest Balances at the End of Fiscal Year 2000**

Department	Fund Name	Excess Uncommitted Reserves Fiscal Year 2000	Excess Uncommitted Reserves Fiscal Year 2001	Increase (Decrease)	Explanation
Labor and Employment	Workers' Compensation Cash Fund	\$3,333,577	\$7,998,476	\$4,664,899	An increase in the surcharge on premiums resulted in a fee revenue increase of 84 percent. The Department anticipated an increase in the number of claimants seeking disability and medical benefits.
Natural Resources	Wildlife Cash Fund	2,620,488	0	(2,620,488)	HB 01-1400 granted a waiver of about \$2.6 million in excess reserves for Fiscal Year 2001.
Law	Uniform Consumer Credit Code Fund	1,844,724	972,435	(872,289)	A reduction in license, notification, and volume fees reduced fee revenue by 71 percent. Salaries and additionally incurred computer hardware costs increased expenditures by 12 percent.
Regulatory Agencies	Disabled Telephone Users Fund	1,583,433	1,130,440	(452,993)	Contractor rate increases for relay services resulted in an increase in expenditures. In addition, transfers totaling about \$618,800 were made to the Commission for the Deaf and Hard of Hearing and School for the Blind.
Local Affairs	Waste Tire Recycling Fund	1,275,557	966,773	(308,784)	Less fee revenue was received due to fewer tire disposals. Expenditures increased because additional grants and distributions were made.
Secretary of State	Secretary of State Fees Fund	971,042	3,404,063	2,433,021	An increase in the number of filings resulted in an increase in fee revenue. There was a decrease in expenditures because a supplemental appropriation of \$3 million for an IT system was received in Fiscal Year 2000, but not again in Fiscal Year 2001.

Change in Excess Uncommitted Reserves for the Cash Funds With the Ten Largest Balances at the End of Fiscal Year 2000					
Department	Fund Name	Excess Uncommitted Reserves Fiscal Year 2000	Excess Uncommitted Reserves Fiscal Year 2001	Increase (Decrease)	Explanation
Law	Collection Agency Board Fund	630,361	390,338	(240,023)	The renewal fee for collection agencies' licenses was reduced from \$190 to \$100 and the debt collector/solicitor registration fee was eliminated.
Public Health	Emergency Medical Services Fund	607,258	0	(607,258)	There was an unusually large number of requests to the EMS grants program for replacement ambulances. HB 01-1400 granted a waiver of about \$397,000 in excess reserves for Fiscal Year 2001.
Public Health	Solid Waste Management Reserve Fund	585,183	439,207	(145,976)	Expenditures increased by about 53 percent primarily for salaries and benefits and prior General Fund appropriations for program expenditures were replaced with funding from cash sources of about \$218,000.
Education	Educator Licensure Cash Fund	566,052	27,887	(538,165)	Fees were reduced from \$56 to \$36 for full-time teachers and from \$28 to \$18 for substitutes. In addition, HB 01-1400 granted a waiver of about \$239,000 in excess reserves for Fiscal Year 2001.
Totals		\$14,017,675	\$15,329,619	\$1,311,944	
Source: <i>Cash Funds Uncommitted Reserves Reports</i> for the fiscal years ended June 30, 2000 and 2001, and Office of the State Auditor analysis.					

Overall, Senate Bill 98-194 has reduced total excess uncommitted reserves since 1998. The Fiscal Year 2001 *Cash Funds Uncommitted Reserves Report* shows 58 cash funds with excess uncommitted reserves of about \$22 million compared with 69 cash funds with excess uncommitted reserves of about \$34 million shown on the Fiscal Year 1998 Report. However, there was an increase in the total excess uncommitted reserves from Fiscal Year 2000 to 2001. As shown in the table above, the total for the 10 funds with the largest excess in Fiscal Year 2000 was about \$14 million. The total for Fiscal Year 2001 was approximately \$17 million for the 10 funds with the largest excess as shown in the following table. These 10 funds represent 80 percent of the total excess uncommitted reserves as of June 30, 2001.

Cash Funds With Excess Uncommitted Reserve Balances as of June 30, 2001 Ten Largest Balances ¹		
Department	Fund Name	Excess Uncommitted Reserves
Labor and Employment	Workers' Compensation Cash Fund	\$7,998,476
Secretary of State	Secretary of State Fees Fund	3,404,063
Regulatory Agencies	Disabled Telephone Users Fund	1,130,440
Transportation	State Rail Bank Fund	1,013,812
Law	Uniform Consumer Credit Code Fund	972,435
Local Affairs	Waste Tire Recycling Fund	966,773
Revenue	Trade Name Fund Balance Fund	642,736
Natural Resources	Rocky Mountain Sheep & Goat License Fund	472,825
Public Health and Environment	Solid Waste Management Reserve Fund	439,207
Law	Collection Agency Board Fund	390,338
Total		\$17,431,105
Source: <i>Cash Funds Uncommitted Reserves Report</i> for the fiscal year ended June 30, 2001.		
¹ Although the Oil and Gas Conservation Fund had excess uncommitted reserves of \$561,202, it is not included here. Section 34-60-122, C.R.S., requires excess reserves in this fund to revert to the Oil and Gas Environmental Response Fund. The Fiscal Year 2001 excess reserves reverted on September 30, 2001.		

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 58 cash funds with excess uncommitted reserves.

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**CASH FUNDS UNCOMMITTED RESERVES REPORT SUMMARY
FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

**(With Comparative Amounts for Excess Uncommitted Reserves
for the Fiscal Year Ended June 30, 2000)**

Source: Cash Funds Uncommitted Reserves Report for the fiscal years
ended June 30, 2001 and 2000 - Prepared by the State Controller

DEPARTMENT/FUND	2001					2000	
	Total Revenue	Total Expense	Uncommitted Reserve	Target/ Alternative Reserve	Excess Uncommitted Reserve	Excess Uncommitted Reserves	
DEPARTMENT OF AGRICULTURE							
ALTERNATIVE LIVESTOCK FARM	\$ 66,557	\$ 39,534	\$ 119,664	\$ 6,523	\$ 113,141	\$ 96,749	
MANDATORY F&V INSPECTION FUND	2,024,842	2,017,580	370,100	332,901	37,199	58,760	
COLO NURSERY FUND	166,430	195,370	23,309	32,236	-	25,085	
CHEMIGATION FUND	189,831	326,072	29,203	53,802	-	129,672	
GROUND WATER PROTECTION	552,638	929,464	4,093	153,362	-	188,525	
Subtotal					150,340	498,791	
DEPARTMENT OF EDUCATION							
EDUCATOR LICENSURE CASH FUND	1,460,801	1,745,955	554,694	288,083	27,887	566,052	
Subtotal					27,887	566,052	
DEPARTMENT OF HIGHER EDUCATION							
ENTERPRISE SERVICES	1,213,140	1,205,290	82,431	198,873	-	105,966	
METROPOLITAN STATE COLLEGE- NON-ENTERPRISE DESIGNATED AUX	3,411,129	3,154,855	546,729	520,551	26,178	-	
PRIVATE OCCUPATIONAL SCHOOLS	538,335	503,015	189,900	82,997	106,903	83,960	
Subtotal					133,081	189,926	
DEPARTMENT OF HUMAN SERVICES							
CHILD ABUSE REGISTRY	324,280	293,845	117,593	48,484	69,109	43,085	
BUILDINGS AND GROUNDS RENTALS	458,190	622,158	24,072	102,656	-	5,640	
WORK THERAPY (FT. LOGAN)	213,024	314,285	50,364	51,857	-	100,374	
Subtotal					69,109	149,099	
JUDICIAL							
MEDIATION CASH FUND	690,117	667,890	123,243	110,202	13,041	-	
Subtotal					13,041	-	
DEPARTMENT OF LABOR AND EMPLOYMENT							
DISPLACED HOMEMAKERS	113,373	84,592	199,369	145,000	54,369	25,589	
UTILIZATION REVIEW	-	-	-	-	-	56,509	
WORKERS' COMP SELF-INSURANCE	224,800	337,503	26,757	55,688	-	109,573	
PUBLIC SAFETY INSPECTION	205,265	318,450	84,916	52,544	32,372	141,847	
WORKERS' COMPENSATION CASH	16,612,621	11,805,589	9,946,398	1,947,922	7,998,476	3,333,577	
WORKERS' COMP COST CONTAINMNT	281,710	247,319	184,627	40,808	143,819	100,754	
PHYSICIANS ACCREDITATION PROG	124,535	178,881	115,615	29,515	86,100	141,695	
Subtotal					8,315,136	3,909,544	
DEPARTMENT OF LAW							
COLLECTION AGENCY BOARD	176,218	197,983	423,006	32,667	390,338	630,361	
UNIFORM CONSUMER CREDIT CODE	351,526	728,514	1,092,640	120,205	972,435	1,844,724	
P.O.S.T. BOARD CASH FUND	140,035	139,775	55,532	23,063	32,469	35,637	
Subtotal					1,395,242	2,510,722	
DEPARTMENT OF LOCAL AFFAIRS							
WASTE TIRE RECYCLING FUND	2,159,288	2,307,216	1,347,464	380,691	966,773	1,275,557	
Subtotal					966,773	1,275,557	
DEPARTMENT OF MILITARY AFFAIRS							
REAL ESTATE PROCEEDS	76,732	106,964	52,674	17,649	35,025	58,340	
Subtotal					35,025	58,340	
DEPARTMENT OF NATURAL RESOURCES							
WILDLIFE CASH FUND	75,501,756	86,470,832	16,352,138	14,267,687	-	2,620,488	
COLORADO OUTDOORS MAGAZINE	525,913	413,152	151,466	100,000	51,466	-	
RKY MTN SHEEP & GOAT LICENSE	95,580	13,751	475,094	2,269	472,825	387,003	
WATERFOWL STAMP	178,819	166,383	52,381	27,453	24,928	47,230	
WATER DATA BANK	69,358	8,936	92,757	1,474	91,282	-	
GROUND WATER MANAGEMENT	437,523	402,402	131,036	66,396	64,640	-	
GRAVEL PIT LAKES	37,276	35,000	70,183	5,775	64,408	62,132	
OIL & GAS CONSERVATION FUND	4,386,610	3,657,864	886,963	325,761	561,202	93,745	
SNOWMOBILE RECREATION FUND	521,141	627,556	136,032	103,547	32,485	99,583	
RIVER OUTFITTERS	71,508	74,403	65,761	12,276	53,485	53,010	
OFF HIGHWAY VEHICLES	1,258,566	951,281	212,599	156,961	55,638	-	
MINED LAND RECLAMATION FUND	1,460,495	1,195,425	292,664	197,245	95,419	-	
Subtotal					1,567,778	3,363,191	

**CASH FUNDS UNCOMMITTED RESERVES REPORT SUMMARY
FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

**(With Comparative Amounts for Excess Uncommitted Reserves
for the Fiscal Year Ended June 30, 2000)**

Source: Cash Funds Uncommitted Reserves Report for the fiscal years
ended June 30, 2001 and 2000 - Prepared by the State Controller

DEPARTMENT/FUND	2001				2000	
	Total Revenue	Total Expense	Uncommitted Reserve	Target/ Alternative Reserve	Excess Uncommitted Reserve	Excess Uncommitted Reserves
DEPARTMENT OF PERSONNEL						
SUPPLIER DATABASE CASH FUND	189,207	165,863	370,579	27,367	53,890	330,483
CAPITOL PARKING FUND	519,069	956,068	(117,292)	157,751	-	164,522
Subtotal					53,890	495,005
DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT						
RADIATION CONTROL	1,295,497	1,284,527	310,686	211,947	98,739	96,300
VITAL RECORDS	1,893,824	1,730,034	602,313	285,456	316,857	153,363
INDUSTRIAL PRETREATMENT WATER	-	-	-	-	-	80,198
OZONE PROTECTION FUND	195,753	155,463	51,777	25,651	26,126	-
POLLUTION PREVENTION FUND	106,525	103,296	77,877	17,044	60,833	54,659
SOLID WASTE MGMNT RESERVE	1,150,968	1,231,086	642,336	203,129	439,207	585,183
HAZARDOUS WASTE COMMISSION FND	137,438	91,155	102,202	15,041	87,161	36,332
FOOD PROTECTION CASH FUND	433,608	370,709	82,324	61,167	21,157	-
TRAUMA SYSTEM CASH FUND	74,152	135,690	104,214	22,389	81,825	150,030
EMERGENCY MEDICAL SERVICES	4,397,814	4,805,009	970,056	792,826	-	607,258
Subtotal					1,131,905	1,763,323
DEPARTMENT OF REGULATORY AGENCIES						
NUCLEAR MATERIALS TRANSPORT	48,800	1,612	59,496	266	59,230	-
HAZARDOUS MATERIALS	315,564	311,484	64,553	51,395	13,158	8,575
DISABLED TELEPHONE USERS FUND	3,428,888	3,788,216	1,755,495	625,056	1,130,440	1,583,433
LOW INCOME TELEPHONE ASSIST	32,303	430,658	353,574	250,000	103,574	501,929
REAL ESTATE CASH FUND	3,520,542	3,200,747	791,752	528,123	263,629	-
ACCOUNTANCY BOARD	650,484	531,552	330,113	87,706	242,407	184,863
ARCHITECTS BOARD	-	-	-	-	-	48,975
CHIROPRACTIC BOARD	387,979	331,754	149,077	54,739	94,338	53,576
MEDICAL EXAMINERS BOARD	2,148,491	1,793,275	390,175	295,890	94,285	-
RESPIRATORY THERAPY REGISTRATN	119,960	57,283	62,678	9,452	53,226	-
NURSING BOARD	3,255,642	2,732,659	574,127	450,889	123,238	-
OUTFITTERS BOARD	-	-	-	-	-	22,189
PASSENGER TRAMWAY BOARD	422,253	450,183	48,949	74,280	-	4,982
PHARMACY BOARD	809,499	781,938	154,365	129,020	25,346	24,040
PHYSICAL THERAPY BOARD	88,224	107,778	156,693	17,783	138,910	170,110
PLUMBERS BOARD	1,046,251	1,051,511	125,985	173,499	-	10,891
AUDIOLOGIST & AND REG. HEARING	95,229	53,761	68,744	8,871	59,873	-
VETERINARY MEDICINE BOARD	310,632	154,316	92,497	25,462	67,035	-
DIV OF SECURITIES CASH FUND	2,522,923	2,513,790	527,400	414,775	112,625	128,991
Subtotal					2,581,314	2,742,554
DEPARTMENT OF REVENUE						
TRADE NAME FUND BALANCE	674,651	228,131	680,377	37,642	642,736	178,858
COLO DEALER LICENSE BOARD	1,891,336	1,815,848	462,871	299,615	163,256	96,748
TAX LIEN CERTIFICATION FUND	7,390	6,276	55,614	1,036	54,578	53,283
Subtotal					860,570	328,889
DEPARTMENT OF STATE						
SECRETARY OF STATE FEES	9,089,642	7,748,198	4,682,515	1,278,453	3,404,063	971,042
Subtotal					3,404,063	971,042
DEPARTMENT OF TRANSPORTATION						
MOTORCYCLE LICENSE	470,407	557,956	11,834	92,063	-	28,742
STATE RAIL BANK FUND	12,650	-	1,013,812	-	1,013,812	-
Subtotal					1,013,812	28,742
DEPARTMENT OF TREASURY						
AIR ACCOUNT	6,901,842	6,502,239	1,116,724	1,072,869	43,855	-
Subtotal					43,855	-
TOTAL EXCESS UNCOMMITTED RESERVES					\$ 21,762,821	\$ 18,850,777

Findings and Recommendations

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 fee reductions if excess reserves are accumulated, as noted earlier. Fiscal Year 1998 was the first year that agencies were subject to Senate Bill 98-194. At June 30, 1998, there were 69 funds with excess uncommitted reserves, totaling about \$34 million. As of June 30, 2001, 58 funds have excess uncommitted reserves of about \$22 million, a reduction of approximately \$12 million.

The *Cash Funds Uncommitted Reserves Report* has been important in providing an understanding of cash fund activity. It has also been a very useful tool for the State to target cash funds with large excess cash reserves. As a result of Senate Bill 98-194, this was the first time a comprehensive report had been compiled solely for purposes of providing information relating to cash funds.

Ensure Compliance With Cash Funds Reserves Statute

During our audit we found that 13 cash funds had not eliminated their excess uncommitted reserves as required by the end of Fiscal Year 2001. Of these 13 cash funds, four cash funds with an excess totaling about \$646,000 are at the Department of Public Health and Environment and three cash funds with an excess totaling about \$380,000 are at the Department of Regulatory Agencies. These funds are highlighted below. The remaining six cash funds with excess uncommitted reserves totaling about \$397,000 are at the Departments of Education, Judicial, Natural Resources, Personnel, Revenue, and Treasury. In addition, we found that if revenue and expenditure trends continue, three funds at the Departments of Labor and Employment, Regulatory Agencies, and State may not be in compliance as required by Fiscal Year 2003.

Department of Public Health and Environment

The Department of Public Health and Environment has four cash funds with excess uncommitted reserves that were required to be eliminated by the end of Fiscal Year 2001. These funds were:

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- The Radiation Control Fund for the Department of Public Health and Environment had an excess reserve balance of about \$99,000 at the end of Fiscal Year 2001. The excess reserve balance was about \$70,000 in Fiscal Year 1998 and \$96,000 in Fiscal Year 2000. There was no excess reserve balance in Fiscal Year 1999. This fund collects fees for the licensing of individuals who inspect machines that are sources of ionizing radiation.
- The Solid Waste Management Reserve Fund for the Division of Health and Hazardous Materials had an excess reserve balance of about \$439,000 at the end of Fiscal Year 2001. The excess reserve balance for this fund grew from \$3,000 in Fiscal Year 1998 to \$165,000 in Fiscal Year 1999 to \$585,000 in Fiscal Year 2000. This fund collects fees for reviewing solid waste disposal site and facility applications and written recommendations and findings of private contractors.
- The Hazardous Waste Commission Fund for the Division of Health and Hazardous Materials had an excess reserve balance of about \$87,000 at the end of Fiscal Year 2001. The excess reserve balance increased from \$25,000 in Fiscal Year 1998 to \$36,000 in Fiscal Year 2000. This fund collects fees that are imposed upon generators and transporters of hazardous wastes and facilities that treat, store, or dispose of hazardous wastes.
- The Food Protection Cash Fund for the Division of Health and Consumer Protection had an excess reserve balance of about \$21,000 at the end of Fiscal Year 2001. The excess reserve balance of this fund increased from \$816 in Fiscal Year 1998 to about \$187,000 in Fiscal Year 1999. The fund did not have an excess reserve balance in Fiscal Year 2000. This fund collects fees for licenses issued for retail food establishments, plan reviews, pre-opening inspections, and equipment or product review.

The Department of Public Health and Environment submitted a compliance plan, Schedule 11.B, for the Radiation Control Fund, Solid Waste Management Reserve Fund, and Hazardous Waste Commission Fund. A compliance plan was not submitted for the Food Protection Cash Fund because the fund did not have excess reserves in Fiscal Year 2000. The Department reported in these plans that an expected increase in expenditures and stable or slightly declining revenue would eliminate the funds' excess uncommitted reserves by Fiscal Year 2003. Senate Bill 98-194 required these funds to eliminate their excess uncommitted reserves by the end of Fiscal Year 2001.

Recommendation No. 1:

The Department of Public Health and Environment should evaluate its excess uncommitted reserves to ensure that cash funds are in compliance by statutory deadlines.

Department of Public Health and Environment Response:

Agree. The reserve limit on these cash funds was exceeded due to a variety of factors including, but not limited to, unforeseen decreases and allocations of personnel and operating expenditures and our interpretation of Section 24-75-402(3)(c), C.R.S. The Department has evaluated its excess uncommitted reserves and implemented compliance plans that include, but are not limited to, increased personnel and operating expenditures, decreased and waived fees, analysis of fee structures, and the operation of HB 01-1387. The Department submitted a waiver request, Schedule 11.C, for the Hazardous Waste Commission Fund, because until only recently, the Department believed that it had until June 30, 2003, to attain compliance for this fund. Based upon our compliance plans, the Department believes that the excess reserves on the other cash funds should be eliminated by June 30, 2002.

Department of Regulatory Agencies

The Department of Regulatory Agencies' Disabled Telephone Users Cash Fund has had one of the ten largest excess reserve balances since Fiscal Year 1998. This fund receives fees from telephone companies in accordance with the "Americans With Disabilities Act of 1990." These fees are used to reimburse providers who render services in accordance with the Act. The fund's excess reserves declined between Fiscal Years 2000 and 2001 from approximately \$1.6 million to \$1.1 million, but its excess reserves have remained above \$1 million the past four years. Due to the amount of excess reserves for this fund the past four years, the fund may not be in compliance by Fiscal Year 2003.

In addition, Regulatory Agencies has three cash funds with excess uncommitted reserves that were required to be eliminated by the end of Fiscal Year 2001. The funds that did not eliminate the excess are as follows:

- The Division of Registrations Cash Fund for the Accountancy Board had an excess reserve balance of about \$242,000 at the end of Fiscal Year 2001. The excess reserve balance has increased significantly over the last four fiscal years from about \$83,000 in Fiscal Year 1998 to \$242,000 in Fiscal Year 2001. This fund collects fees for the licensing of accountants.
- The Division of Registrations Cash Fund for the Pharmacy Board had an excess reserve balance of about \$25,000 at the end of Fiscal Year 2001. This fund's excess reserve balance has been more than \$20,000 since Fiscal Year 1998. This fund collects fees for the licensing of pharmacists.
- The Division of Securities Cash Fund had an excess of about \$113,000 at the end of Fiscal Year 2001. The fund had excess uncommitted reserves that ranged from \$89,000 to \$129,000 over the last four fiscal years. This fund collects fees for the registration of securities sales agents as well as fees for the regulation of nonexempt securities and municipal bonds issued by certain political subdivisions.

The Department of Regulatory Agencies submitted a compliance plan, Schedule 11.B, for the Division of Registrations Cash Fund's Accountancy and Pharmacy Boards, and the Division of Securities Cash Fund. For the Pharmacy Board's Cash Fund and Division of Securities Cash Fund, the Department anticipated that the reduced fees set in Fiscal Year 2001 would eliminate the excess reserves. The Department did not request a waiver for the Accountancy Board's Cash Fund even though they did not expect to eliminate the excess reserve until Fiscal Year 2002.

Recommendation No. 2:

The Department of Regulatory Agencies should evaluate its excess uncommitted reserves to ensure that cash funds are in compliance by statutory deadlines.

Department of Regulatory Agencies Response:

Agree. The Department assures that it will closely analyze and evaluate excess reserves in any of the cash funds under its authority. Fee decreases will be ordered, if appropriate, to bring the Disabled Telephone Users Fund into statutory compliance by June 30, 2003. The Division of Securities and the Accountancy and Pharmacy Boards receive the majority of their revenues from annual or biannual license renewal fees that will be adjusted to eliminate excess reserves in their respective cash funds. The Department will commit to setting fees at the proper level and assure that all cash funds are in statutory compliance with reserve

levels that are reasonably set and clearly defined. This will be implemented by June 30, 2002.

Department of Labor and Employment

The Department of Labor and Employment's Workers' Compensation Cash Fund has had the largest amount of excess reserves of any fund since Fiscal Year 1998. This fund collects monies from a surcharge on Workers' Compensation insurance premiums. Even though this fund is not required to be in compliance until Fiscal Year 2003, we are concerned that the amount of the excess reserves at the end of Fiscal Year 2001 may prohibit this fund from being in compliance. The fund's excess reserves declined from \$6.1 million in Fiscal Year 1998 to \$3.3 million in Fiscal Year 2000 but then increased significantly to \$8 million at the end of this fiscal year. This increase occurred due to an increase in the surcharge that covers the indirect and direct costs associated with a larger expected number of claimants seeking disability and medical benefits.

Recommendation No. 3:

The Department of Labor and Employment should evaluate its excess uncommitted reserves to ensure that cash funds are in compliance by statutory deadlines.

Department of Labor and Employment Response:

The Department agrees with this recommendation. The timing of the revenue recognition in the fund as required by generally accepted accounting principles will continue to cause this fund to have problems meeting the provisions of Senate Bill 98-194. The Department will continue to pursue remedies to ensure timely compliance. The remedies being considered include seeking legislation to exempt the Workers' Compensation Fund from Senate Bill 98-194 or to modify the legislation to ensure compliance with the intent of Senate Bill 98-194. This will be implemented by June 30, 2003.

Department of State

A cash fund at the Department of State, the Secretary of State Fees, has had one of the ten largest excess reserve balances since 1998. This fund collects fees for filing articles of incorporation, issuing official certificates, and making official copies of documents. Even

though this fund is not required to be in compliance until Fiscal Year 2003, we are concerned with the amount of excess reserves in this fund in Fiscal Year 2001. The fund's excess reserves declined from \$4.1 million in Fiscal Year 1998 to \$971,000 in Fiscal Year 2000 but increased significantly to \$3.4 million at the end of this fiscal year due to an increase in the number of articles of incorporation filed, official certificates issued, and official documents copied. Due to the recent increase, this fund may not be in compliance as required.

Recommendation No. 4:

The Department of State should evaluate its excess uncommitted reserves to ensure that cash funds are in compliance by statutory deadlines.

Department of State Response:

Agree. The Department regularly evaluates its cash fund balances to ensure compliance with Senate Bill 98-194. Because of the large excess uncommitted reserve in the Department of State Cash Fund, the Department must either reduce its fees pursuant to Section 24-75-402(3)(a)(II), C.R.S., or obtain a waiver in accordance with Section 24-75-402(8), C.R.S. The Department has, in fact, reduced its fees primarily through reduced fees for electronic filing. However, for the reasons that follow, further fee reductions are inadvisable. Instead, the Department intends to request a waiver from the targeted reserve requirement pursuant to Senate Bill 98-194. First, the Department recently became aware that the Department of State Cash Fund has an unpaid liability to the State's Old Age Pension Fund, in the amount of \$829,001 that will be deducted from the amount of the Department of State Cash Fund's excess reserve. Second, if the Department of State Cash Fund balance complied with Senate Bill 98-194 on June 30, 2003, it would have insufficient funds to support the expected cost of the presidential primary of more than \$2 million in Fiscal Year 2004. The planned implementation date is no later than June 30, 2003.

Statutory Requirements Need To Be Addressed

In our prior audits we provided a list of recommended statutory changes. These prior year recommendations were deferred and are included in the disposition of prior year audit

recommendations on page 23. During our current audit, we found that further statutory clarifications are needed.

The Statutory Requirements Do Not Address Funds That Were in Compliance or not in Existence as of Fiscal Year 1998

Senate Bill 98-194 specified the amount of time an agency had to reduce its uncommitted reserves as follows:

- If the uncommitted reserves exceeded the target reserve but were less than 50 percent of the amount expended from the cash fund during Fiscal Year 1998, the uncommitted reserve balance must fall below the target reserve by the end of Fiscal Year 2001.
- If the uncommitted reserves exceeded the target reserve and were 50 percent or more of the amount expended from the cash fund during Fiscal Year 1998, the uncommitted reserve balance must fall below the target reserve by the end of Fiscal Year 2003.

The intent of Senate Bill 98-194 was for agencies with excess uncommitted reserves at the end of Fiscal Year 1998 to reduce the excess within three to five years. We found two issues with how Senate Bill 98-194 addressed the time-frame for eliminating excess reserves:

- Senate Bill 98-194 only addresses funds with excess uncommitted reserves at the end of Fiscal Year 1998. We found funds that did not have excess reserves at the end of Fiscal Year 1998 but subsequently built up excess reserves. The Bill did not state the fiscal year when these funds must eliminate their excess. This has caused confusion. For example, 15 out of 58 funds with excess uncommitted reserves in Fiscal Year 2001 did not have excess uncommitted reserves at the end of Fiscal Year 1998.
- New cash funds may be created each fiscal year. The Bill does not address the time-frame for a cash fund created after Fiscal Year 1998 to eliminate its excess uncommitted reserves. Three funds created subsequent to Fiscal Year 1998 had excess uncommitted reserves at the end of Fiscal Year 2001.

In the absence of statutory guidance, we are using Fiscal Year 2003 as the deadline for funds in existence or new funds with excess uncommitted reserves subsequent to Fiscal Year 1998. For funds that are created after Fiscal Year 2003 a reasonable deadline should be considered.

Recommendation No. 5:

The Office of State Planning and Budgeting and State Controller's Office should work with the General Assembly to:

- a. Propose statutory changes to clarify the year of compliance for cash funds that did not have excess uncommitted reserves or were not in existence as of Fiscal Year 1998.
- b. Establish a reasonable deadline for funds created after Fiscal Year 2003.

Office of State Planning and Budgeting Response:

Agree. The Office of State Planning and Budgeting and the State Controller will work with the General Assembly to clarify the year of compliance for cash funds that did not have excess uncommitted reserves or were not in existence as of Fiscal Year 1998 and establish a reasonable deadline for funds created after Fiscal Year 2003. At the present time, the Office of State Planning and Budgeting has requested the Joint Budget Committee to consider several law changes regarding Senate Bill 98-194 issues. While this particular recommendation was not included in the request, the Office of State Planning and Budgeting discussed this issue with Joint Budget Committee staff. The Office of State Planning and Budgeting will discuss this issue again with the Joint Budget Committee staff, with the intent of implementing this recommendation. Implementation date: May 31, 2002.

State Controller's Office Response:

Agree. The implementation date is June 30, 2002.

The State Controller's Office Should Develop Criteria to Determine if a Fund Qualifies as a Capital Construction Fund

Senate Bill 98-194 excludes any cash fund established to fund capital construction from the *Cash Funds Uncommitted Reserves Report*. Currently the Department of

Transportation and Department of Military Affairs have cash funds that are required by statute to fund capital construction.

The Department of Military Affairs used money from its fund for capital construction in Fiscal Year 2001. This fund is classified as a Special Revenue Fund and collects proceeds from the lease of armories or sale of property. The fund is required by statute to use the proceeds for the acquisition, construction, repair, or improvements of armories throughout the State. This fund was included in the Fiscal Year 2000 and 2001 reports and had about \$58,000 and \$35,025 of excess uncommitted reserves, respectively.

The Department of Transportation did not spend money from its fund for rail line capital construction projects in Fiscal Year 2001. We found that the revenue recorded in the fund is from lease payments from a Railroad Company for the use of a state-owned rail line. The railroad company is required to maintain the rail line and incur all the maintenance costs, and the Department of Transportation has no future plans to use money in the fund, about \$1 million, for future rail line capital construction projects.

After discussions with the Office of State Planning and Budgeting and the State Controller's Office, we determined that these two funds should be included in the *Cash Funds Uncommitted Reserves Report* until criteria can be developed that would assist in determining if these and other cash funds should be exempt from Senate Bill 98-194 requirements since they are required to fund capital construction.

Recommendation No. 6:

The State Controller's Office should work with state agencies and the Office of State Planning and Budgeting to develop criteria to determine if a fund qualifies as a Capital Construction Fund.

State Controller's Office Response:

Agree. The implementation date is June 30, 2002.

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Disposition of Prior Audit Recommendations

The following recommendations are from the *Cash Funds Uncommitted Reserves Report* for the fiscal year ended June 30, 2000. Recommendation numbers shown below are those used in the Fiscal Year 2000 report.

	Recommendation	Disposition
1	The Office of State Planning and Budgeting should assess the impact of increasing the threshold for compliance with requirements of Senate Bill 98-194. If it is determined that the change would be beneficial, the Office of State Planning and Budgeting should work with the General Assembly to increase the threshold and to ensure consistent accounting treatment for non-fee transactions, compensated absence liabilities, and revenue from federal sources.	Deferred. The Office of State Planning and Budgeting has provided the Joint Budget Committee with a proposal for amending the law.
2	The Office of State Planning and Budgeting should seek clarification to determine the definition of a cash fund.	Deferred. The Office of State Planning and Budgeting has provided the Joint Budget Committee with a proposal for amending the law.

Financial Information



STATE OF COLORADO

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Acting State Auditor

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

September 20, 2001

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, 2001. The accompanying *Cash Funds Uncommitted Reserves Report* is the responsibility of the State Controller's Office and was prepared for the purpose of monitoring compliance with Section 24-75-402, C.R.S. Our engagement was conducted pursuant to Section 24-30-207, C.R.S., in accordance with standards established by the American Institute of Certified Public Accountants and, accordingly, included such procedures as we considered necessary.

Our procedures and findings are as follows:

1. For the State's colleges and universities, we agreed the fund balance and fee revenue to the State's central accounting records without exception. The total revenue and total expense for higher education cash funds reported on the *Cash Funds Uncommitted Reserves Report* are \$207,639,860 higher than the State's accounting records. This occurs because interdepartmental transactions are recorded in revenue and expenditure accounts inflating those amounts for higher education cash funds. However, the inflation has no significant effect on the excess uncommitted reserves reported. The fund balance, exempt assets, fee revenue, total revenue, and total expense for all other agencies agreed to the State's central accounting records without exception.
2. We agreed the previously appropriated fund balance to the statutory appropriation without exception.
3. We recalculated the non-fee fund balance, the uncommitted reserve, the target reserve, and the excess uncommitted reserve without exception.
4. We compared the alternative reserve with the amount specified in statutes without exception.
5. We compared the waivers of excess uncommitted reserves with the amounts specified in statute without exception.
6. We compared the types of accounts used to compile the amount of exempt assets and fee revenue with their statutory definitions without exception.
7. We compared each cash fund with its enabling statute, as applicable. Most cash funds were established by law for a specific program or purpose with the exception of the funds in the State's colleges and universities.

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

This report is intended solely for the information and use of the Joint Budget Committee 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, 2001**

Department/Agency	Fund	Fund Name	Fund Balance (Note 4)	Exempt Assets (Note 5)	Previously Appropriated Fund Balance (Note 6)	Fee Revenue (Note 7)
Department of Agriculture						
DEPARTMENT OF AGRICULTURE	109	ALTERNATIVE LIVESTOCK FARM	\$ 139,872	\$ 0	\$ 0	\$ 56,941
DEPARTMENT OF AGRICULTURE	111	CERVIDAE DISEASE FUND	135,451	0	0	84,257
DEPARTMENT OF AGRICULTURE	214	MANDATORY F&V INSPECTION FUND	374,863	64	0	1,999,456
Department of Agriculture Total						
Department of Education						
DEPARTMENT OF EDUCATION	293	EDUCATOR LICENSURE CASH FUND	557,238	2,544	0	1,460,801
Department of Health Care Policy and Finance						
DEPT OF HLTH CARE POLICY & FIN	11G	CHILDREN'S BASIC HEALTH PLAN	16,042,016	0	0	178,519
Department of Higher Education						
STATE HISTORICAL SOCIETY	509	ENTERPRISE SERVICES	404,310	305,599	0	1,013,060
CU - BOULDER	32X	NON-ENTERPRISE DESIGNATED AUX	2,079,263	1,243,244	0	13,187,061
CU - COLORADO SPRINGS	31X	CURRENT FUNDS UNRESTRICTED	2,238,534	312,571	0	19,471,556
CU - COLORADO SPRINGS	32X	NON-ENTERPRISE DESIGNATED AUX	567,967	89,219	0	1,249,173
CU - DENVER	32X	NON-ENTERPRISE DESIGNATED AUX	1,920,431	866,665	0	4,858,626
CU - HEALTH SCIENCE CENTER	32X	NON-ENTERPRISE DESIGNATED AUX	7,853,425	455,742	0	3,721,629
COLORADO STATE UNIVERSITY	31X	CURRENT FUNDS UNRESTRICTED	5,474,476	5,327,465	0	118,138,494
COLORADO STATE UNIVERSITY	32X	NON-ENTERPRISE DESIGNATED AUX	16,246,512	4,484,542	0	21,212,329
FORT LEWIS COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	1,501,129	13,717	0	12,873,664
FORT LEWIS COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	631,344	148,107	0	1,501,994
UNIVERSITY OF SOUTHERN COLO	31X	CURRENT FUNDS UNRESTRICTED	1,125,526	417,178	0	10,494,916
METROPOLITAN STATE COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	391,398	24,889	0	30,097,125
METROPOLITAN STATE COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	580,707	8,932	0	3,261,711
FRONT RANGE COMMUNITY COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	2,644,656	1,308,766	0	16,623,196
MORGAN COMMUNITY COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	828,185	217,298	0	1,731,523
OTERO JUNIOR COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	429,514	146,199	0	1,775,409
PUEBLO COMMUNITY COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	667,353	280,894	0	6,399,147
RED ROCKS COMMUNITY COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	720,802	564,381	0	9,655,053
LOWRY HEAT CENTER	32X	NON-ENTERPRISE DESIGNATED AUX	261,496	22,521	0	867,443
NORTHEASTERN JUNIOR COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	1,723,690	357,647	0	3,630,306
NORTHWESTERN COMMUNITY COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	2,466,384	34,479	0	1,714,012
UNIVERSITY OF NORTHERN COLO	31X	CURRENT FUNDS UNRESTRICTED	6,770,884	324,357	0	33,160,914
UNIVERSITY OF NORTHERN COLO	32X	NON-ENTERPRISE DESIGNATED AUX	2,194,432	287,789	0	1,206,419
COLORADO SCHOOL OF MINES	31X	CURRENT FUNDS UNRESTRICTED	903,007	301,284	0	24,331,868
COLORADO SCHOOL OF MINES	32X	NON-ENTERPRISE DESIGNATED AUX	179,562	0	0	526,630
PRIVATE OCCUPATIONAL SCHOOL DV	222	PRIVATE OCCUPATIONAL SCHOOLS	190,548	648	0	538,335
Department of Higher Education Total						
Department of Human Services						
DEPARTMENT OF HUMAN SERVICES	12T	CHILD CARE LICENSING CASH FUND	62,606	0	0	470,260
DEPARTMENT OF HUMAN SERVICES	195	CHILD ABUSE REGISTRY	134,510	0	0	283,496
DEPARTMENT OF HUMAN SERVICES	504	BUSINESS ENTERPRISE PROGRAM	788,407	469,572	0	598,805
COLO. MENT HEALTH INST F LOGAN	516	WORK THERAPY	58,730	2,647	0	191,300
Department of Human Services Total						
Judicial Department						
JUDICIAL	286	MEDIATION CASH FUND	123,250	0	0	690,077
Department of Labor and Employment						
DEPT OF LABOR AND EMPLOYMENT	136	DISPLACED HOMEMAKERS	199,369	0	0	113,373
DEPT OF LABOR AND EMPLOYMENT	141	PUBLIC SAFETY INSPECTION	84,916	0	0	205,265
DEPT OF LABOR AND EMPLOYMENT	142	WORKERS' COMPENSATION CASH	10,565,326	0	0	15,639,436
DEPT OF LABOR AND EMPLOYMENT	143	WORKERS' COMP COST CONTAINMNT	188,100	0	0	276,508
DEPT OF LABOR AND EMPLOYMENT	259	PHYSICIANS ACCREDITATION PROG	115,615	0	0	124,535
Department of Labor and Employment Total						
Department of Law						
DEPARTMENT OF LAW	150	COLLECTION AGENCY BOARD	862,895	0	0	86,385
DEPARTMENT OF LAW	151	UNIFORM CONSUMER CREDIT CODE	1,668,800	260	0	230,196
DEPARTMENT OF LAW	296	P.O.S.T. BOARD CASH FUND	55,532	0	0	140,035
Department of Law Total						
Department of Local Affairs						
DEPARTMENT OF LOCAL AFFAIRS	11E	MOFFAT TUNNEL CASH FUND	60,000	0	0	19,158
DEPARTMENT OF LOCAL AFFAIRS	289	WASTE TIRE RECYCLING FUND	1,438,177	0	0	2,023,091
Department of Local Affairs Total						
Department of Military Affairs						
DIVISION OF NATIONAL GUARD	159	REAL ESTATE PROCEEDS	467,795	0	0	8,640
Department of Natural Resources						
DIVISION OF WILDLIFE	410	WILDLIFE CASH FUND	46,718,967	529,120	23,595,782	54,643,338
DIVISION OF WILDLIFE	418	COLORADO OUTDOORS MAGAZINE	270,806	111,497	0	500,021
DIVISION OF WILDLIFE	421	RKY MTN SHEEP & GOAT LICENSE	475,094	0	0	95,580
DIVISION OF WILDLIFE	422	WATERFOWL STAMP	464,633	0	412,252	178,819
DIVISION OF WATER RESOURCES	163	WATER DATA BANK	96,819	0	0	66,448

**CASH FUNDS UNCOMMITTED RESERVES REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

Total Revenue	Total Expense	Non-Fee Fund Balance (Note 8)	Uncommitted Reserve (Note 9)	Target/ Alternative Reserve (Note 10)	Excess Uncommitted Reserve (Note 11)
\$ 66,557	\$ 39,534	\$ 20,208	\$ 119,664	\$ 6,523	\$ 113,141
93,401	71,263	13,261	122,190	200,000	0
2,024,842	2,017,580	4,699	370,100	332,901	37,199
					150,340
1,460,801	1,745,955	0	554,694	288,083	27,887
44,704,860	32,515,863	15,977,956	64,060	5,365,117	0
1,213,140	1,205,290	16,280	82,431	198,873	0
35,399,074	37,363,757	524,581	311,438	6,165,020	0
42,033,618	40,529,612	1,033,784	892,179	6,687,386	0
2,544,993	2,377,868	243,761	234,987	392,348	0
9,338,335	7,514,435	505,504	548,262	1,239,882	0
24,885,617	23,125,456	6,291,364	1,106,319	3,815,700	0
291,123,736	283,803,448	87,354	59,657	46,827,569	0
89,594,997	89,851,082	8,977,230	2,784,740	14,825,429	0
30,837,796	31,119,834	866,471	620,941	5,134,773	0
3,927,659	4,006,957	298,440	184,797	661,148	0
27,768,961	28,081,080	440,637	267,711	4,633,378	0
71,905,132	72,692,232	213,100	153,409	11,994,218	0
3,411,129	3,154,855	25,046	546,729	520,551	26,178
40,755,780	38,864,321	791,016	544,874	6,412,613	0
6,316,063	6,149,458	443,415	167,472	1,014,661	0
6,434,195	6,417,061	205,139	78,176	1,058,815	0
19,289,058	19,160,621	258,251	128,208	3,161,502	0
20,889,023	21,283,531	84,122	72,299	3,511,783	0
2,485,635	2,043,325	155,577	83,398	337,149	0
11,086,111	11,189,368	918,713	447,330	1,846,246	0
8,303,571	8,231,590	1,929,914	501,991	1,358,212	0
81,749,810	79,911,458	3,831,564	2,614,963	13,185,391	0
12,623,761	12,668,031	1,724,430	182,213	2,090,225	0
59,133,768	58,865,132	354,131	247,592	9,712,747	0
1,669,889	1,847,197	122,934	56,628	304,788	0
538,335	503,015	0	189,900	82,997	106,903
					133,081
472,832	410,227	341	62,265	67,687	0
324,280	293,845	16,917	117,593	48,484	69,109
1,374,108	1,328,285	179,894	138,941	219,167	0
213,024	314,285	5,719	50,364	51,857	0
					69,109
690,117	667,890	7	123,243	110,202	13,041
113,373	84,592	0	199,369	145,000	54,369
205,265	318,450	0	84,916	52,544	32,372
16,612,621	11,805,589	618,928	9,946,398	1,947,922	7,998,476
281,710	247,319	3,473	184,627	40,808	143,819
124,535	178,881	0	115,615	29,515	86,100
					8,315,135
176,218	197,983	439,889	423,006	32,667	390,338
351,526	728,514	575,900	1,092,640	120,205	972,435
140,035	139,775	0	55,532	23,063	32,469
					1,395,242
19,158	19,157	0	60,000	60,000	0
2,159,288	2,307,216	90,713	1,347,464	380,691	966,773
					966,773
76,732	106,964	415,121	52,674	17,649	35,025
75,501,756	86,470,832	6,241,927	16,352,138	14,267,687	0
525,913	413,152	7,843	151,466	100,000	51,466
95,580	13,751	0	475,094	2,269	472,825
178,819	166,383	0	52,381	27,453	24,928
69,358	8,936	4,062	92,757	1,474	91,282

See notes at pages 31 and 32 of this report.

**CASH FUNDS UNCOMMITTED RESERVES REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

Department/Agency	Fund	Fund Name	Fund Balance (Note 4)	Exempt Assets (Note 5)	Previously Appropriated Fund Balance (Note 6)	Fee Revenue (Note 7)
DIVISION OF WATER RESOURCES	167	GROUND WATER MANAGEMENT	133,878	0	0	428,235
DIVISION OF WATER RESOURCES	209	GRAVEL PIT LAKES	70,183	0	0	37,276
OIL AND GAS CONSERVATION COMM	170	OIL & GAS CONSERVATION FUND	1,374,738	943	0	2,832,127
COLORADO GEOLOGICAL SURVEY	171	GEOLOGICAL SURVEY CASH FUND	951,763	2,770	0	491,955
PARKS AND OUTDOOR RECREATION	172	PARKS CASH FUND	1,577,395	108	0	12,815,558
PARKS AND OUTDOOR RECREATION	173	SNOWMOBILE RECREATION FUND	142,023	0	0	499,156
PARKS AND OUTDOOR RECREATION	175	RIVER OUTFITTERS	65,761	0	0	71,508
PARKS AND OUTDOOR RECREATION	210	OFF HIGHWAY VEHICLES	1,691,956	0	1,463,838	1,172,947
MINED LAND RECLAMATION DIV	256	MINED LAND RECLAMATION FUND	425,874	0	0	1,003,664
Department of Natural Resources Total						
Department of Personnel						
OFFICE OF THE STATE CONTROLLER	281	SUPPLIER DATABASE CASH FUND	370,579	0	0	189,207
CENTRAL COLLECTIONS	601	CENTRAL SERVICES	453,751	151,955	0	399,931
HUMAN RESOURCE SERVICES	11P	PROPERTY FUND	1,160,073	0	0	379,740
Department of Personnel Total						
Department of Public Health and Environment						
DEPT OF PUB HLTH & ENVIRONMENT	120	WATER QUALITY	212,068	0	0	1,514,865
DEPT OF PUB HLTH & ENVIRONMENT	121	NEWBORN GENETICS	296,771	0	0	2,777,438
DEPT OF PUB HLTH & ENVIRONMENT	123	RADIATION CONTROL	318,320	0	0	1,264,427
DEPT OF PUB HLTH & ENVIRONMENT	124	VITAL RECORDS	616,916	4,000	0	1,861,061
DEPT OF PUB HLTH & ENVIRONMENT	275	OZONE PROTECTION FUND	51,777	0	0	195,753
DEPT OF PUB HLTH & ENVIRONMENT	277	POLLUTION PREVENTION FUND	77,877	0	0	106,525
HEALTH-HAZARDOUS MATERIALS	117	SOLID WASTE MGMNT RESERVE	642,336	0	0	1,150,968
HEALTH-HAZARDOUS MATERIALS	126	HAZ WASTE FEES	126,462	0	0	1,650,357
HEALTH-HAZARDOUS MATERIALS	279	HAZARDOUS WASTE COMMISSION FND	102,202	0	0	137,438
HEALTH - CONSUMER PROTECTION	266	FOOD PROTECTION CASH FUND	85,385	0	0	418,065
HEALTH-PREVENTION	12A	TRAUMA SYSTEM CASH FUND	157,869	0	0	48,950
HEALTH-PREVENTION	409	EMERGENCY MEDICAL SERVICES	996,484	0	0	4,281,179
Department of Public Health and Environment Total						
Department of Regulatory Agencies						
DIVISION OF BANKING	244	PUBLIC DEPOSIT ADMINISTRATION	346,869	3,132	0	3,002,718
PUBLIC UTILITIES COMMISSION	184	FIXED UTILITIES	1,036,628	2,492	0	8,905,690
PUBLIC UTILITIES COMMISSION	185	MOTOR CARRIER	1,967,897	550	0	99,416
PUBLIC UTILITIES COMMISSION	186	NUCLEAR MATERIALS TRANSPORT	59,496	0	0	48,800
PUBLIC UTILITIES COMMISSION	188	HAZARDOUS MATERIALS	76,691	0	0	265,620
PUBLIC UTILITIES COMMISSION	196	DISABLED TELEPHONE USERS FUND	1,827,192	0	0	3,294,343
PUBLIC UTILITIES COMMISSION	251	LOW INCOME TELEPHONE ASSIST	353,574	0	0	32,303
DIVISION OF REAL ESTATE	212	REAL ESTATE CASH FUND	801,125	2,749	0	3,491,332
ACCOUNTANCY BOARD	189	DIV OF REGISTRATIONS CASH FUND	384,030	275	53,605	650,411
BARBERS & COSMETOLOGISTS BOARD	189	DIV OF REGISTRATIONS CASH FUND	216,314	0	145,334	968,163
CHIROPRACTIC BOARD	189	DIV OF REGISTRATIONS CASH FUND	159,133	0	9,814	387,350
DENTAL BOARD	189	DIV OF REGISTRATIONS CASH FUND	57,922	0	0	878,011
ELECTRICAL BOARD	189	DIV OF REGISTRATIONS CASH FUND	378,198	25	0	3,195,374
ENGINEERS & LAND SURVEYORS BD	189	DIV OF REGISTRATIONS CASH FUND	156,774	2,700	72,429	796,328
MENTAL HEALTH BOARDS	189	DIV OF REGISTRATIONS CASH FUND	78,567	500	0	739,685
MEDICAL EXAMINERS BOARD	189	DIV OF REGISTRATIONS CASH FUND	471,960	1,500	80,136	2,147,673
RESPIRATORY THERAPY REGISTRATN	189	DIV OF REGISTRATIONS CASH FUND	62,678	0	0	119,960
NURSING BOARD	189	DIV OF REGISTRATIONS CASH FUND	1,041,605	3,351	368,433	2,790,524
PHARMACY BOARD	189	DIV OF REGISTRATIONS CASH FUND	181,870	0	27,385	808,872
PHYSICAL THERAPY BOARD	189	DIV OF REGISTRATIONS CASH FUND	174,138	1,250	16,195	88,224
PLUMBERS BOARD	189	DIV OF REGISTRATIONS CASH FUND	176,756	25	50,746	1,046,251
AUDIOLOGIST & AND REG. HEARING	189	DIV OF REGISTRATIONS CASH FUND	69,970	0	1,226	95,229
VETERINARY MEDICINE BOARD	189	DIV OF REGISTRATIONS CASH FUND	108,072	870	14,705	310,632
DIVISION OF SECURITIES	213	DIV OF SECURITIES CASH FUND	528,085	667	0	2,522,838
Department of Regulatory Agencies Total						
Department of Revenue						
REVENUE - ADMINISTRATION	191	TRADE NAME FUND BALANCE	709,068	0	0	647,353
REVENUE - ADMINISTRATION	192	COLO DEALER LICENSE BOARD	463,668	797	0	1,891,336
REVENUE - ADMINISTRATION	236	LIQUOR LAW ENFORCEMENT	134,064	0	0	1,611,897
REVENUE - ADMINISTRATION	237	TAX LIEN CERTIFICATION FUND	55,614	0	0	7,390
REVENUE - ADMINISTRATION	404	DISTRIBUTIVE DATA PROCESSING	741,583	54,379	0	7,992,659
Department of Revenue Total						
Department of State						
DEPARTMENT OF STATE	200	SECRETARY OF STATE FEES	4,716,211	0	0	9,024,700
Department of Transportation						
COLO DEPT OF TRANSPORTATION	11R	STATE RAIL BANK FUND	1,013,812	0	0	12,650
Department of Treasury						
TREASURY - OPERATING	406	AIR ACCOUNT	1,136,611	0	0	6,781,084
Total Excess Uncommitted Reserves						

**CASH FUNDS UNCOMMITTED RESERVES REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

Total Revenue	Total Expense	Non-Fee Fund Balance (Note 8)	Uncommitted Reserve (Note 9)	Target/Alternative Reserve (Note 10)	Excess Uncommitted Reserve (Note 11)
437,523	402,402	2,842	131,036	66,396	64,640
37,276	35,000	0	70,183	5,775	64,408
4,386,610	3,657,864	486,832	886,963	325,761	561,202
2,587,907	2,538,571	768,592	180,401	418,864	0
14,315,645	13,201,424	165,278	1,412,009	2,178,235	0
521,141	627,556	5,991	136,032	103,547	32,485
71,508	74,403	0	65,761	12,276	53,485
1,258,566	951,281	15,519	212,599	156,961	55,638
1,460,495	1,195,425	133,210	292,664	197,245	95,419
					1,567,777
189,207	165,863	0	370,579	27,367	53,890
1,443,631	1,302,911	218,189	83,607	214,980	0
2,880,682	3,154,606	1,007,149	152,924	520,510	0
					53,890
1,743,473	1,745,014	27,807	184,261	287,927	0
2,777,438	2,835,617	0	296,771	467,877	0
1,295,497	1,284,527	7,634	310,686	211,947	98,739
1,893,824	1,730,034	10,603	602,313	285,456	316,857
195,753	155,463	0	51,777	25,651	26,126
106,525	103,296	0	77,877	17,044	60,833
1,150,968	1,231,086	0	642,336	203,129	439,207
1,650,357	1,554,867	0	126,462	256,553	0
137,438	91,155	0	102,202	15,041	87,161
433,608	370,709	3,061	82,324	61,167	21,157
74,152	135,690	53,655	104,214	22,389	81,825
4,397,814	4,805,009	26,428	970,056	792,826	0
					1,131,905
3,120,867	3,260,783	13,013	330,724	538,029	0
9,204,772	8,221,301	33,601	1,000,535	1,356,515	0
2,082,138	1,932,707	1,873,412	93,935	318,897	0
48,800	1,612	0	59,496	266	59,230
315,564	311,484	12,138	64,553	51,395	13,158
3,428,888	3,788,216	71,697	1,755,495	625,056	1,130,440
32,303	430,658	0	353,574	250,000	103,574
3,520,542	3,200,747	6,624	791,752	528,123	263,629
650,484	531,552	37	330,113	87,706	242,407
968,203	717,163	3	70,977	118,332	0
387,979	331,754	242	149,077	54,739	94,338
878,047	954,613	2	57,920	157,511	0
3,198,341	3,225,527	351	377,822	532,212	0
799,328	724,528	306	81,339	119,547	0
739,884	776,388	21	78,046	128,104	0
2,148,491	1,793,275	149	390,175	295,890	94,285
119,960	57,283	0	62,678	9,452	53,226
3,255,642	2,732,659	95,694	574,127	450,889	123,238
809,499	781,938	120	154,365	129,020	25,346
88,224	107,778	0	156,693	17,783	138,910
1,046,251	1,051,511	0	125,985	173,499	0
95,229	53,761	0	68,744	8,871	59,873
310,632	154,316	0	92,497	25,462	67,035
2,522,923	2,513,790	18	527,400	414,775	112,625
					2,581,313
674,651	228,131	28,691	680,377	37,642	642,736
1,891,336	1,815,848	0	462,871	299,615	163,256
1,611,897	1,609,328	0	134,064	265,539	0
7,390	6,276	0	55,614	1,036	54,578
8,331,102	11,767,787	27,917	659,287	1,941,685	0
					860,570
9,089,642	7,748,198	33,696	4,682,515	1,278,453	3,404,063
12,650	0	0	1,013,812	0	1,013,812
6,901,842	6,502,239	19,887	1,116,724	1,072,869	43,855
					\$ 21,762,818

See notes at pages 31 and 32 of this report.

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NOTES TO CASH FUNDS UNCOMMITTED RESERVES REPORT

NOTE 1. PURPOSE

Section 24-30-207, Colorado Revised Statutes, requires the State Controller to prepare a report showing the amount of uncommitted reserves credited to each of the State of Colorado's cash funds. This report is prepared in accordance with the statutory definitions and may not agree to financial reports prepared on a GAAP basis. The report must be audited by the State Auditor. The report is to be delivered to the Office of State Planning and Budgeting and to the Joint Budget Committee on or before September 20 of each year.

NOTE 2. CASH FUND DEFINED

Section 24-75-402 (2) (b), Colorado Revised Statutes, defines "cash fund" to mean any fund, other than the state general fund and any federal fund, established by law for a specific program or purpose.

The balances of each fund are generally reported at the fund and agency level except that certain higher education funds have been combined to more accurately reflect the activity in those funds.

NOTE 3. CASH FUNDS EXCLUDED

The following cash funds are specifically excluded from the cash reserves report:

- Any cash fund for which revenue is derived solely from fees, the amounts of which are established by the federal government;
- Any cash fund for which revenue is derived solely from fees set by the Colorado Supreme Court in the exercise of its exclusive authority to regulate the practice of law;
- Any cash fund for which revenue is derived solely from fees set by an enterprise, as defined in Section 24-77-102 (3), Colorado Revised Statutes, or a special purpose authority;
- Any cash fund that is established for capital construction;
- Any cash fund for which the reserve amounts are based on actuarial requirements;
- Any trust funds;
- Any cash fund with uncommitted reserves of less than \$50,000;
- The Petroleum Storage Tank Fund;
- The Hazardous Substance Response Fund;
- The Land and Water Management Fund;

- The Brand Inspection Fund;
- The Colorado State Fair Authority Cash Fund;
- The Highway Users' Tax Fund;
- The State Highway Fund; and
- Any cash fund used to fund a single program if the program has been in existence less than two full fiscal years.

NOTE 4. FUND BALANCE

Fund balance is the net of total assets and total liabilities in each fund as of June 30, 2001.

NOTE 5. EXEMPT ASSETS

Exempt assets are any long-term assets or non-monetary current assets held by the fund at June 30, 2001. "Non-monetary" current assets are those that either cannot be converted to cash or are held with the intent of being used rather than converted to cash, including but not limited to consumable inventory and prepaid expenses.

NOTE 6. PREVIOUSLY APPROPRIATED FUND BALANCE

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

NOTE 7. FEE REVENUE

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

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

NOTES TO CASH FUNDS UNCOMMITTED RESERVES REPORT

NOTE 8. NON-FEE FUND BALANCE

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

NOTE 9. UNCOMMITTED RESERVE

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

NOTE 10. TARGET/ALTERNATIVE RESERVE

Target reserve is defined as 16.5 percent of Fiscal Year 2000-01 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. The exception to this is where the calculated excess uncommitted reserve amount is reduced by statutorily authorized waivers.

HB01-1400 allowed a waiver of the target reserve requirement for the following funds and amounts: Education Licensure Cash Fund (Fund 293), \$238,724; Supplier Database Cash Fund (Fund 281), \$289,322; Emergency Medical Services Fund (Fund 409), \$396,750; Wildlife Cash Fund (Fund 410), \$2,620,488; and Historical Society Enterprise Fund (Fund 509), \$55,966. This bill allowed the funds to retain the waiver amounts in excess uncommitted reserves. The waivers were represented in the Cash Funds Uncommitted Reserves Report by reducing the funds' excess uncommitted reserves by the waiver amounts.

Included in the excess uncommitted reserves are amounts that transfer to other funds as directed by statute. The funds and amounts transferred are Displaced Homemakers Fund (Fund 136), which transfers \$54,369 to the General Fund; the Colorado Outdoors Magazine (Fund 418), which transfers \$51,466 to the Wildlife Cash Fund (Fund 410); and the Oil and Gas Conservation Fund (Fund 170), which transfers \$561,202 to the Environmental Response Fund (Fund 257). These amounts were included as excess uncommitted reserves because the agencies will not transfer these amounts until Fiscal Year 2002.

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, 2001, that was prepared by the State Controller's Office.

Fund

Description

AGRICULTURE

109 - Alternative Livestock Farm Fund

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

111 - Cervidae Disease Fund

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

214 - Mandatory Fruit and Vegetable
Inspection Fund

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

EDUCATION

293 - Educator Licensure Cash Fund

Fees charged to cover the costs to administer examinations and to review applications for licenses, endorsements, and certificates as authorized by the State Board of Education. Fees are set annually and are \$36 for the initial license, \$18 for a substitute license, and \$36 for fingerprints.

HEALTH CARE POLICY & FINANCING

11G - Children's Basic Health Plan Fund

An annual enrollment fee is charged to some families depending on their level of income. This fee ranges from \$25 to \$35. Health insurance is provided for the children of low-income families that do not qualify for Medicaid.

HIGHER EDUCATION

509 - Enterprise Services Fund

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

Fund**Description**

31X - Current Funds-Unrestricted

Includes General Fund money and tuition from the State's colleges and universities; resident undergraduate tuition for a full-time student ranges from \$1,380 to \$10,756 per semester.

32X - Non-Enterprise-Designated Auxiliary

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

222 - Private Occupational Schools Fund

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

HUMAN SERVICES

12T - Child Care Licensing Cash Fund

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

195 - Child Abuse Registry Fund

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

504 - Business Enterprise Program Fund

Collects fees used to train and place legally blind individuals into vending facilities located on federal and state properties.

516 - Work Therapy Fund

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

Fund

Description

JUDICIAL

286 - Mediation Cash Fund

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

LABOR AND EMPLOYMENT

136 - Displaced Homemakers Fund

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

141 - Public Safety Inspection Fund

Fees for the inspection of carnival and amusement park rides, bungee jumping operations, new or remodeled public schools, and the issuance of explosives permits. The fees consist of \$75 for a three-year explosives permit, \$100 for an annual registration for carnivals and amusement parks, and \$200 for school building code inspections.

142 - Workers' Compensation
Cash Fund

Surcharge of 1.47 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 Fund

Surcharge of 0.03 percent 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 - Physician Accreditation Program
Fund

Fees for the accreditation of physicians for instruction on specialized medical procedures necessary for evaluating workers who are injured in the workplace. Accreditation occurs every three years. The Level I accreditation fee is \$200 and the reaccreditation fee is \$150; the Level II accreditation fee is \$400 and the reaccreditation fee is \$350.

LAW

150 - Collection Agency Board Fund

Fees to regulate collection agencies and debt collectors who pay registration fees for licenses; the Board can assess fines for unlawful practices. Fees range from \$25 for a license renewal late payment fee to \$300 for the initial licensing fee.

151 - Uniform Consumer Credit Code
Fund

Fees assessed from consumer lenders who pay a Code licensing fee of \$100 and a volume fee that is \$1 per every \$100,000 of outstanding loans; fines can also be assessed against the consumer lenders for unlawful practices.

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

Fees charged for the certification of and training programs for police and peace officers; moneys are also received for the selling of publications and study materials for these exams; and for vehicle identification number inspection certificates. Fees range from \$10 for study materials to \$100 for the certification exam and skills tests.

LOCAL AFFAIRS

11E - Moffat Tunnel Cash Fund

Proceeds from the lease and sales of Moffat Tunnel Improvement District assets. 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

A \$1 per tire fee assessed on tire retailers when consumers dispose of old tires. After administrative expenses have been paid to the Department of Revenue, approximately one-third of the fees received are transferred to the Advanced Technology Fund (Colorado Commission on Higher Education).

MILITARY AFFAIRS

159 - Real Estate Proceeds Fund

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

NATURAL RESOURCES

410 - Wildlife Cash Fund

Fees for wildlife licenses, grants, federal funds, fines, and other sources. Fees range from \$1 to \$1,500 and fines from \$10 to \$100,000.

418 - Colorado Outdoors Magazine Fund

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

421 - Rocky Mountain Sheep and Goat License Fund

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, bighorn sheep, and shiras moose research, habitat development, and education projects.

422 - Waterfowl Stamp Fund

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

163 - Water Data Bank Fund

Fees for the distribution of data generated, collected, studied, and compiled about the water supplies of the State.

167 - Ground Water Management Fund

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

Fund

Description

209 - Gravel Pit Lakes Fund

Fees for extracting 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 are used by the State Engineer for the implementation and enforcement of the Water Augmentation Program.

170 - Oil and Gas Conservation Fund

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

171 - Geological Survey Cash Fund

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

172 - Parks Cash Fund

Fees for administering, managing, and supervising the State Parks and Outdoor Recreation System and financing impact assistance grants. Fees for park passes, permits, and registrations.

173 - Snowmobile Recreation Fund

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

175 - River Outfitters Fund

Fees for the issuance of river outfitter's license.

210 - Off-Highway Vehicles Fund

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

256 - Mined Land Reclamation Fund

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

Fund

Description

PERSONNEL/GENERAL SUPPORT SERVICES

281 - Supplier Database Cash Fund

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

601 - Central Services Fund

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

11P - Property Fund

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

PUBLIC HEALTH AND ENVIRONMENT

120 - Water Quality Fund

Fees collected for the issuance of permit applications to industries to discharge pollutants into the water. Annual fees range from \$21 to \$12,278, depending on the amount discharged per day.

121 - Newborn Genetics Fund

Charges for laboratory blood tests for newborns and for genetic counseling; the fees shall be utilized to carry out the program as well as to provide educational awareness programs. The fee per two screenings for six genetic diseases is \$33.50 and \$38.85 per baby.

123 - Radiation Control Fund

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

Fund**Description**

124 - Vital Records Fund

Fees received by the State Registrar to maintain the vital statistics system; some of the fees are \$15 for an initial certified copy of a certificate and \$6 for a duplicate. In addition, \$20 fees are collected for corrections, adoptions, and acknowledgments of paternity.

275 - Ozone Protection Fund

Fees collected for the use of large stationary appliances and refrigerated food appliances that use ozone-depleting substances. Annual fee is \$25 per appliance with a maximum of \$200 per facility.

277 - Pollution Prevention Fund

Pollution prevention fees received from facilities that are required by federal rules to file reports with the Department; the assessed fee is \$10 to \$25 for chemical(s) listed on the reports along with a \$10 facility fee. There is a limit on the fees of \$1,000.

117 - Solid Waste Management Reserve
Fund

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

126 - Hazardous Waste Fees Fund

Annual fees assessed to generators of hazardous waste, and to facilities that treat, store, or dispose of hazardous waste. These fees range from \$300 to \$1,900 per year for generators, \$100 and higher for operating annual fees, and \$750 to \$10,000 per year for post-closure fees. Fee of \$100 per hour for document review and activity fees.

279 - Hazardous Waste Commission Fund

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

266 - Food Protection Cash Fund

Fees charged for administration costs and licenses for retail food establishments, plan reviews, preopening inspections, and equipment or product review; fees range from \$44 to \$310.

Fund

Description

12A - Trauma System Cash Fund

Fees charged to pay for the indirect costs of evaluating and designating applicant health care facilities as Trauma Centers. Fees range from \$6,800 to \$26,600, for Level I-Level IV designation. Designation is for a three-year period.

409 - Emergency Medical Services Fund

A \$1 fee assessed at the time of registration of any motor vehicle, for the purpose of providing emergency medical services. Fees are used for grants to local emergency medical service providers, planning and coordinating emergency medical services, and testing and certifying emergency medical technicians.

REGULATORY AGENCIES

244 - Public Deposit Administration Fund

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

184 - Fixed Utilities Fund

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 Fund

Fees collected for permits, licenses, and identification from motor vehicle carriers that carry household goods and motor vehicle carriers exempt from regulation. \$35 filing fee for common and contract carriers (plus a \$5 issuance fee), \$20 for vehicles carrying interstate exempt commodities, and \$10 to \$400 for carrying hazardous waste.

186 - Nuclear Materials Transport Fund

Collects carrier permit fees and civil penalties. Supports a permitting and inspection program for the regulation of nuclear materials transport in Colorado.

188 - Hazardous Materials Fund

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

Fund

Description

196 - Disabled Telephone Users Fund

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

251 - Low-Income Telephone Assistance Fund

Charge of 4 cents per month collected on residential and business phone lines. Assists low-income telephone customers that apply for discount service, reimburses each provider a portion of basic local exchange telecommunications service, and reimburses the Department of Human Services for administrative expenses.

212 - Real Estate Cash Fund

Collects about 20 types of fees for licenses, fines, and registrations for real estate brokers. Fees range from a \$10 transfer fee to a \$739 original license fee for a subdivision application.

189 - Division of Registrations Cash Fund

Fees collected for the issuance and renewal of occupational licenses for 24 professional boards, such as the Accountancy Board, Dental Board, and Plumbers Board. Fees vary from \$5 to \$1,950; with an average of about 10 fee items per board.

213 - Division of Securities Cash Fund

Collects about 25 fees for the registration of securities sales agents and the regulation of non-exempt securities and municipal bonds issued by certain political subdivisions; fees include a \$500 filing fee and a \$50 renewal fee for broker dealers.

REVENUE

191 - Trade Name Fund Balance Fund

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

Fund**Description**

192 - Colorado Dealer License Board Fund

Fees collected for the licensing of dealers, wholesalers, buyer agents, and salespersons. The fees consist of a \$325 charge for an original dealer wholesaler license, \$250 for a renewal, \$75 for an original salesperson license, and \$50 for a renewal.

236 - Liquor Law Enforcement Fund

Receives \$25 from each licensing fee from manufacturers, distributors, wholesalers, and retailers of liquor that are collected by the State's General Fund. Application fees for licenses and permits are also collected. Fees are used for enforcement actions to comply with the liquor code and to support law enforcement.

237 - Tax Lien Certification Fund

A \$10 fee from taxpayers to provide their lending institutions a notification from the Department of Revenue when they are delinquent in the payment of taxes (e.g. sales, withholding, and special fuel).

404 - Distributive Data Processing Fund

Fees that support the distributive data processing (DDP) system the State and counties use for motor vehicle titling and registration. A title application fee of \$6.50 is collected from the citizen and \$2.50 of this fee accrues to the DDP fund. Fifty cents of the motor vehicle ownership tax from each transaction accrues to the DDP fund.

SECRETARY OF STATE

200 - Secretary of State Fees Fund

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

TRANSPORTATION

11R - State Rail Bank Fund

Fees generated from lease payments for use of the Towner Railroad Line in southeastern Colorado. The fee is \$25 per carload of freight moved.

Fund

Description

DEPARTMENT OF TREASURY

406 - Air Account Fund

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

Appendix B

Cash Funds Uncommitted Reserves Report for the Fiscal Year Ended June 30, 2001 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, excluding cash funds with \$0 fee revenue. This report is included to provide information on all of the cash funds with uncommitted reserve balances at June 30, 2001.

**CASH FUNDS UNCOMMITTED RESERVES REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2001 - ALL FUNDS**

Including Cash Funds with Uncommitted Reserves less than \$50,000

Excluding Cash Funds with \$0 Fee Revenue

Department/Agency	Fund	Fund Name	Fund Balance (Note 4)	Exempt Assets (Note 5)	Previously Appropriated Fund Balance (Note 6)	Fee Revenue (Note 7)
DEPARTMENT OF AGRICULTURE	102	SEED CASH FUND	\$ 2,299	\$ -	\$ -	\$ 59,725
DEPARTMENT OF AGRICULTURE	103	AGRICULTURAL PRODUCTS INSPECTN	14,138	-	-	60,408
DEPARTMENT OF AGRICULTURE	104	VET, VACCINE & SVC FUND	15,951	-	-	115,434
DEPARTMENT OF AGRICULTURE	105	PESTICIDE APPLICATOR FUND	930	-	-	495,628
DEPARTMENT OF AGRICULTURE	107	SEAL OF QUALITY FUND	1,101	-	-	143
DEPARTMENT OF AGRICULTURE	109	ALTERNATIVE LIVESTOCK FARM	139,872	-	-	56,941
DEPARTMENT OF AGRICULTURE	110	PREDATOR CONTROL FUND	750	-	-	1,506
DEPARTMENT OF AGRICULTURE	111	CERVIDAE DISEASE FUND	135,451	-	-	84,257
DEPARTMENT OF AGRICULTURE	154	WEED FREE CROP CERTIFICATION	33,497	-	-	92,649
DEPARTMENT OF AGRICULTURE	214	MANDATORY F&V INSPECTION FUND	374,863	64	-	1,999,456
DEPARTMENT OF AGRICULTURE	215	BEE INSPECTION FUND	9,157	-	-	99
DEPARTMENT OF AGRICULTURE	216	COLO NURSERY FUND	24,024	-	-	161,480
DEPARTMENT OF AGRICULTURE	217	CHEMIGATION FUND	31,605	-	-	175,403
DEPARTMENT OF AGRICULTURE	218	ORGANIC CERTIFICATION FUND	10,543	-	-	46,698
DEPARTMENT OF AGRICULTURE	219	PESTICIDE REGISTRATION FUND	9,012	-	-	521,233
DEPARTMENT OF AGRICULTURE	220	RODENT CONTROL FUND	20,838	-	-	17,995
DEPARTMENT OF AGRICULTURE	226	WINE DEVELOPMENT FUND	32,296	428	-	500
DEPARTMENT OF AGRICULTURE	254	GROUND WATER PROTECTION	4,272	-	-	529,512
DEPARTMENT OF AGRICULTURE	261	COLORADO AQUACULTURE FUND	8,188	-	-	20,538
DEPARTMENT OF AGRICULTURE	294	PET ANIMAL CARE AND FACILITY	9,200	-	-	283,062
DEPARTMENT OF EDUCATION	293	EDUCATOR LICENSURE CASH FUND	557,238	2,544	-	1,460,801
DEPT OF HLTH CARE POLICY & FIN	11G	CHILDREN'S BASIC HEALTH PLAN	16,042,016	-	-	178,519
STATE HISTORICAL SOCIETY	509	ENTERPRISE SERVICES	404,310	305,599	-	1,013,060
CU - REGENTS	32X	NON-ENTERPRISE DESIGNATED AUX	35,942,098	15,255,649	-	32,383
CU - BOULDER	31X	CURRENT FUNDS UNRESTRICTED	(7,757,090)	3,012,936	-	186,262,712
CU - BOULDER	32X	NON-ENTERPRISE DESIGNATED AUX	2,079,263	1,243,244	-	13,187,061
CU - COLORADO SPRINGS	31X	CURRENT FUNDS UNRESTRICTED	2,238,534	312,571	-	19,471,556
CU - COLORADO SPRINGS	32X	NON-ENTERPRISE DESIGNATED AUX	567,967	89,219	-	1,249,173
CU - DENVER	31X	CURRENT FUNDS UNRESTRICTED	(2,391,077)	1,123,170	-	42,192,469
CU - DENVER	32X	NON-ENTERPRISE DESIGNATED AUX	1,920,431	866,665	-	4,858,626
CU - HEALTH SCIENCE CENTER	31X	CURRENT FUNDS UNRESTRICTED	(28,059,129)	248,084	-	32,364,088
CU - HEALTH SCIENCE CENTER	32X	NON-ENTERPRISE DESIGNATED AUX	7,853,425	455,742	-	3,721,629
COLORADO STATE UNIVERSITY	31X	CURRENT FUNDS UNRESTRICTED	5,474,476	5,327,465	-	118,138,494
COLORADO STATE UNIVERSITY	32X	NON-ENTERPRISE DESIGNATED AUX	16,246,512	4,484,542	-	21,212,329
COLORADO STATE UNIVERSITY	33X	CURRENT FUNDS RESTRICTED	12,419,001	-	-	77,650
FORT LEWIS COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	1,501,129	13,717	-	12,873,664
FORT LEWIS COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	631,344	148,107	-	1,501,994
UNIVERSITY OF SOUTHERN COLO	31X	CURRENT FUNDS UNRESTRICTED	1,125,526	417,178	-	10,494,916
UNIVERSITY OF SOUTHERN COLO	32X	NON-ENTERPRISE DESIGNATED AUX	42,031	25,870	-	1,007,733
UNIVERSITY OF SOUTHERN COLO	33X	CURRENT FUNDS RESTRICTED	1,266,978	2,810	-	12,991
ADAMS STATE COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	(289,156)	147,900	-	4,738,882
ADAMS STATE COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	103,001	18,622	-	504,790
MESA STATE COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	(102,736)	177,893	-	9,125,479
MESA STATE COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	23,923	7,699	-	1,252,948
METROPOLITAN STATE COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	391,398	24,889	-	30,097,125
METROPOLITAN STATE COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	580,707	8,932	-	3,261,711
WESTERN STATE COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	(445,725)	228,240	-	7,438,106
WESTERN STATE COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	25,634	2,640	-	565,070
WESTERN COLO GRADUATE CTR	31X	CURRENT FUNDS UNRESTRICTED	2,547	-	-	630
COLO COMM COLL & OCC ED SYS	32X	NON-ENTERPRISE DESIGNATED AUX	997,436	57,225	-	33,834
ARAPAHOE COMMUNITY COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	(228,070)	605,258	-	9,361,445
COMMUNITY COLLEGE OF AURORA	31X	CURRENT FUNDS UNRESTRICTED	(418,853)	100,782	-	5,450,592
COMMUNITY COLLEGE OF AURORA	32X	NON-ENTERPRISE DESIGNATED AUX	3,462	-	-	77,002
COMMUNITY COLLEGE OF DENVER	31X	CURRENT FUNDS UNRESTRICTED	(894,289)	929,258	-	7,721,903
FRONT RANGE COMMUNITY COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	2,644,656	1,308,766	-	16,623,196
LAMAR COMMUNITY COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	288,553	160,694	-	1,321,606
LAMAR COMMUNITY COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	41,090	-	-	218,687
MORGAN COMMUNITY COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	828,185	217,298	-	1,731,523
MORGAN COMMUNITY COLLEGE	33X	CURRENT FUNDS RESTRICTED	209,757	3,368	-	5,596
OTERO JUNIOR COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	429,514	146,199	-	1,775,409
PIKES PEAK COMMUNITY COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	560,113	883,350	-	11,685,937
PUEBLO COMMUNITY COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	667,353	280,894	-	6,399,147
RED ROCKS COMMUNITY COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	720,802	564,381	-	9,655,053
TRINIDAD STATE JUNIOR COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	(184,264)	425,876	-	2,972,483
TRINIDAD STATE JUNIOR COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	54	-	-	19,674

Total Revenue	Total Expense	Non-Fee Fund Balance (Note 8)	Uncommitted Reserve (Note 9)	Target/Alternative Reserve (Note 10)	Excess Uncommitted Reserve (Note 11)
\$ 64,374	\$ 103,059	\$ 166	\$ 2,133	\$ 17,005	\$ -
60,408	74,165	-	14,138	12,237	1,901
115,434	104,781	-	15,951	17,289	-
518,153	545,760	40	890	90,050	-
143	650	-	1,101	107	994
66,557	39,534	20,208	119,664	6,523	113,141
1,506	3,169	-	750	523	227
93,401	71,263	13,261	122,190	200,000	-
92,649	72,157	-	33,497	11,906	21,591
2,024,842	2,017,580	4,699	370,100	332,901	37,199
99	579	-	9,157	96	9,061
166,430	195,370	715	23,309	32,236	-
189,831	326,072	2,402	29,203	53,802	-
51,922	54,635	1,061	9,482	9,015	467
531,740	529,259	178	8,834	87,328	-
17,995	42,493	-	20,838	7,011	13,827
468,453	505,197	31,834	34	83,358	-
552,638	929,464	179	4,093	153,362	-
20,538	20,536	-	8,188	3,388	4,800
292,510	292,441	297	8,903	48,253	-
1,460,801	1,745,955	-	554,694	288,083	27,887
44,704,860	32,515,863	15,977,956	64,060	5,365,117	-
1,213,140	1,205,290	16,280	82,431	198,873	-
63,281,448	55,850,261	20,675,863	10,586	9,215,293	-
329,109,734	326,956,457	(4,674,630)	(6,095,396)	53,947,815	-
35,399,074	37,363,757	524,581	311,438	6,165,020	-
42,033,618	40,529,612	1,033,784	892,179	6,687,386	-
2,544,993	2,377,868	243,761	234,987	392,348	-
84,349,776	85,427,778	(1,756,391)	(1,757,856)	14,095,583	-
9,338,335	7,514,435	505,504	548,262	1,239,882	-
171,084,781	193,468,583	(22,952,341)	(5,354,872)	31,922,316	-
24,885,617	23,125,456	6,291,364	1,106,319	3,815,700	-
291,123,736	283,803,448	87,354	59,657	46,827,569	-
89,594,997	89,851,082	8,977,230	2,784,740	14,825,429	-
159,217,594	158,420,242	12,412,944	6,057	26,139,340	-
30,837,796	31,119,834	866,471	620,941	5,134,773	-
3,927,659	4,006,957	298,440	184,797	661,148	-
27,768,961	28,081,080	440,637	267,711	4,633,378	-
1,471,761	1,481,222	5,095	11,066	244,402	-
15,611,390	15,386,308	1,263,116	1,052	2,538,741	-
15,494,652	15,825,592	(303,387)	(133,669)	2,611,223	-
895,333	939,547	36,806	47,573	155,025	-
25,954,655	25,951,566	(181,962)	(98,667)	4,282,008	-
2,057,544	2,212,439	6,344	9,880	365,052	-
71,905,132	72,692,232	213,100	153,409	11,994,218	-
3,411,129	3,154,855	25,046	546,729	520,551	26,178
15,782,628	15,848,039	(356,336)	(317,629)	2,614,926	-
801,211	856,601	6,777	16,217	141,339	-
121,267	144,548	2,534	13	23,850	-
3,585,683	3,203,697	931,339	8,872	528,610	-
20,189,154	20,212,248	(446,925)	(386,403)	3,335,021	-
14,374,201	14,376,332	(322,593)	(197,042)	2,372,095	-
77,002	100,603	-	3,462	16,599	-
20,564,559	20,940,083	(1,138,813)	(684,734)	3,455,114	-
40,755,780	38,864,321	791,016	544,874	6,412,613	-
5,037,116	4,931,638	94,312	33,547	813,720	-
234,224	235,901	2,726	38,364	38,924	-
6,316,063	6,149,458	443,415	167,472	1,014,661	-
2,723,989	2,759,863	205,965	424	455,377	-
6,434,195	6,417,061	205,139	78,176	1,058,815	-
29,606,659	29,414,156	(195,653)	(127,584)	4,853,336	-
19,289,058	19,160,621	258,251	128,208	3,161,502	-
20,889,023	21,283,531	84,122	72,299	3,511,783	-
9,446,418	9,314,426	(418,149)	(191,991)	1,536,880	-
397,550	399,180	51	3	65,865	-

**CASH FUNDS UNCOMMITTED RESERVES REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2001 - ALL FUNDS**

Including Cash Funds with Uncommitted Reserves less than \$50,000

Excluding Cash Funds with \$0 Fee Revenue

Department/Agency	Fund	Fund Name	Fund Balance (Note 4)	Exempt Assets (Note 5)	Previously Appropriated Fund Balance (Note 6)	Fee Revenue (Note 7)
LOWRY HEAT CENTER	31X	CURRENT FUNDS UNRESTRICTED	1,598,368	-	-	1,686
LOWRY HEAT CENTER	32X	NON-ENTERPRISE DESIGNATED AUX	261,496	22,521	-	867,443
NORTHEASTERN JUNIOR COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	1,723,690	357,647	-	3,630,306
NORTHWESTERN COMMUNITY COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	2,466,384	34,479	-	1,714,012
UNIVERSITY OF NORTHERN COLO	31X	CURRENT FUNDS UNRESTRICTED	6,770,884	324,357	-	33,160,914
UNIVERSITY OF NORTHERN COLO	32X	NON-ENTERPRISE DESIGNATED AUX	2,194,432	287,789	-	1,206,419
COLORADO SCHOOL OF MINES	31X	CURRENT FUNDS UNRESTRICTED	903,007	301,284	-	24,331,868
COLORADO SCHOOL OF MINES	32X	NON-ENTERPRISE DESIGNATED AUX	179,562	-	-	526,630
AURARIA HIGHER EDUCATION CTR	31X	CURRENT FUNDS UNRESTRICTED	(560,898)	16,695	-	17
AURARIA HIGHER EDUCATION CTR	32X	NON-ENTERPRISE DESIGNATED AUX	456,001	92,807	-	16,627
PRIVATE OCCUPATIONAL SCHOOL DV	222	PRIVATE OCCUPATIONAL SCHOOLS	190,548	648	-	538,335
DEPARTMENT OF HUMAN SERVICES	12T	CHILD CARE LICENSING CASH FUND	62,606	-	-	470,260
DEPARTMENT OF HUMAN SERVICES	195	CHILD ABUSE REGISTRY	134,510	-	-	283,496
DEPARTMENT OF HUMAN SERVICES	504	BUSINESS ENTERPRISE PROGRAM	788,407	469,572	-	598,805
DEPARTMENT OF HUMAN SERVICES	517	BUILDINGS AND GROUNDS RENTALS	152,294	84,542	-	162,794
ALCOHOL AND DRUG ABUSE DIV	125	ALC & DRUG AB COUNSELOR TRNG	8,243	-	-	3,096
COLO. MENT HEALTH INST PUEBLO	516	WORK THERAPY	-	-	-	16,101
COLO. MENT HEALTH INST F LOGAN	516	WORK THERAPY	58,730	2,647	-	191,300
GRAND JUNCTION REGIONAL CTR	516	WORK THERAPY	22,223	-	-	75,171
GRAND JUNCTION REGIONAL CTR	518	CONFERENCE & TRAINING	5,886	-	-	107
RIDGE REGIONAL CENTER	516	WORK THERAPY	36,563	2,984	-	207,724
PUEBLO REGIONAL CENTER	516	WORK THERAPY	16,837	-	-	9,176
JUDICIAL	286	MEDIATION CASH FUND	123,250	-	-	690,077
DEPT OF LABOR AND EMPLOYMENT	136	DISPLACED HOMEMAKERS	199,369	-	-	113,373
DEPT OF LABOR AND EMPLOYMENT	137	BOILER INSPECTION	1	-	-	996,269
DEPT OF LABOR AND EMPLOYMENT	139	UTILITIZATION REVIEW	49,904	-	-	51,930
DEPT OF LABOR AND EMPLOYMENT	140	WORKMENS COMP SELF-INSURANCE	26,757	-	-	224,800
DEPT OF LABOR AND EMPLOYMENT	141	PUBLIC SAFETY INSPECTION	84,916	-	-	205,265
DEPT OF LABOR AND EMPLOYMENT	142	WORKMENS' COMPENSATION CASH	10,565,326	-	-	15,639,436
DEPT OF LABOR AND EMPLOYMENT	143	WORKMENS' COMP COST CONTAINMNT	188,100	-	-	276,508
DEPT OF LABOR AND EMPLOYMENT	259	PHYSICIANS ACCREDITATION PROG	115,615	-	-	124,535
DEPT OF LABOR AND EMPLOYMENT	417	MAJOR MEDICAL	156,028,860	168,383,930	-	14,931
DEPT OF LABOR AND EMPLOYMENT	702	UNEMPLOYMENT REVENUE FUND	1,952,159	-	-	1,197
DEPARTMENT OF LAW	150	COLLECTION AGENCY BOARD	862,895	-	-	86,385
DEPARTMENT OF LAW	151	UNIFORM CONSUMER CREDIT CODE	1,668,800	260	-	230,196
DEPARTMENT OF LAW	296	P.O.S.T. BOARD CASH FUND	55,532	-	-	140,035
DEPARTMENT OF LOCAL AFFAIRS	11E	MOFFAT TUNNEL CASH FUND	60,000	-	-	19,158
DEPARTMENT OF LOCAL AFFAIRS	12V	MANUFACTURED HOME FUND	38,003	-	-	47,445
DEPARTMENT OF LOCAL AFFAIRS	262	NONRATED PUBLIC SECURITIES	16,736	-	-	7,240
DEPARTMENT OF LOCAL AFFAIRS	289	WASTE TIRE RECYCLING FUND	1,438,177	-	-	2,023,091
DIVISION OF NATIONAL GUARD	159	REAL ESTATE PROCEEDS	467,795	-	-	8,640
DIVISION OF WILDLIFE	410	WILDLIFE CASH FUND	46,718,967	529,120	23,595,782	54,643,338
DIVISION OF WILDLIFE	418	COLORADO OUTDOORS MAGAZINE	270,806	111,497	-	500,021
DIVISION OF WILDLIFE	420	SEARCH & RESCUE FD	9,209	-	-	444,779
DIVISION OF WILDLIFE	421	RKY MTN SHEEP & GOAT LICENSE	475,094	-	-	95,580
DIVISION OF WILDLIFE	422	WATERFOWL STAMP	464,633	-	412,252	178,819
DIVISION OF WATER RESOURCES	163	WATER DATA BANK	96,819	-	-	66,448
DIVISION OF WATER RESOURCES	164	PUBLICATION REVOLVING	7,094	-	-	4,552
DIVISION OF WATER RESOURCES	165	PUBLICATION-DESIGNATED BASIN	12,952	-	-	12,565
DIVISION OF WATER RESOURCES	166	SATELLITE MONITORING	77,115	-	-	82,713
DIVISION OF WATER RESOURCES	167	GROUND WATER MANAGEMENT	133,878	-	-	428,235
DIVISION OF WATER RESOURCES	209	GRAVEL PIT LAKES	70,183	-	-	37,276
OIL AND GAS CONSERVATION COMM	170	OIL & GAS CONSERVATION FUND	1,374,738	943	-	2,832,127
COLORADO GEOLOGICAL SURVEY	171	GEOLOGICAL SURVEY CASH FUND	951,763	2,770	-	491,955
PARKS AND OUTDOOR RECREATION	172	PARKS CASH FUND	1,577,395	108	-	12,815,558
PARKS AND OUTDOOR RECREATION	173	SNOWMOBILE RECREATION FUND	142,023	-	-	499,156
PARKS AND OUTDOOR RECREATION	175	RIVER OUTFITTERS	65,761	-	-	71,508
PARKS AND OUTDOOR RECREATION	210	OFF HIGHWAY VEHICLES	1,691,956	-	1,463,838	1,172,947
MINED LAND RECLAMATION DIV	168	OFFICE OF MINES OPERATIONS	2,240	-	-	9,957
MINED LAND RECLAMATION DIV	256	MINED LAND RECLAMATION FUND	425,874	-	-	1,003,664
OFFICE OF THE STATE CONTROLLER	281	SUPPLIER DATABASE CASH FUND	370,579	-	-	189,207
DIVISION OF CENTRAL SERVICES	601	CENTRAL SERVICES	913,896	331,804	-	644,636
DIVISION OF CENTRAL SERVICES	607	FLEET MANAGEMENT	(469,969)	40,250,092	-	1,463,986
DIVISION OF CENTRAL SERVICES	610	CAPITOL COMPLEX FUND	(163,688)	235,622	-	15,806
CENTRAL COLLECTIONS	601	CENTRAL SERVICES	453,751	151,955	-	399,931

Total Revenue	Total Expense	Non-Fee Fund Balance (Note 8)	Uncommitted Reserve (Note 9)	Target/Alternative Reserve (Note 10)	Excess Uncommitted Reserve (Note 11)
5,157,893	4,085,489	1,597,846	522	674,106	-
2,485,635	2,043,325	155,577	83,398	337,149	-
11,086,111	11,189,368	918,713	447,330	1,846,246	-
8,303,571	8,231,590	1,929,914	501,991	1,358,212	-
81,749,810	79,911,458	3,831,564	2,614,963	13,185,391	-
12,623,761	12,668,031	1,724,430	182,213	2,090,225	-
59,133,768	58,865,132	354,131	247,592	9,712,747	-
1,669,889	1,847,197	122,934	56,628	304,788	-
17,919,786	18,056,844	(577,592)	(1)	2,979,379	-
1,344,005	1,309,942	358,701	4,493	216,140	-
538,335	503,015	-	189,900	82,997	106,903
472,832	410,227	341	62,265	67,687	-
324,280	293,845	16,917	117,593	48,484	69,109
1,374,108	1,328,285	179,894	138,941	219,167	-
458,190	622,158	43,680	24,072	102,656	-
3,096	1,027	-	8,243	169	8,074
16,101	16,101	-	-	2,657	-
213,024	314,285	5,719	50,364	51,857	-
78,747	84,757	1,009	21,214	13,985	7,229
107	6,570	-	5,886	1,084	4,802
207,724	218,675	-	33,579	36,081	-
9,176	7,162	-	16,837	1,182	15,655
690,117	667,890	7	123,243	110,202	13,041
113,373	84,592	-	199,369	145,000	54,369
997,083	1,051,733	-	1	173,536	-
51,930	74,954	-	49,904	12,367	37,537
224,800	337,503	-	26,757	55,688	-
205,265	318,450	-	84,916	52,544	32,372
16,612,621	11,805,589	618,928	9,946,398	1,947,922	7,998,476
281,710	247,319	3,473	184,627	40,808	143,819
124,535	178,881	-	115,615	29,515	86,100
9,631,371	7,842,582	(12,335,917)	(19,153)	1,294,026	-
2,432,387	1,112,208	1,951,198	961	183,514	-
176,218	197,983	439,889	423,006	32,667	390,338
351,526	728,514	575,900	1,092,640	120,205	972,435
140,035	139,775	-	55,532	23,063	32,469
19,158	19,157	-	60,000	60,000	-
49,927	41,457	1,889	36,114	6,840	29,273
7,240	8,279	-	16,736	1,366	15,370
2,159,288	2,307,216	90,713	1,347,464	380,691	966,773
76,732	106,964	415,121	52,674	17,649	35,025
75,501,756	86,470,832	6,241,927	16,352,138	14,267,687	-
525,913	413,152	7,843	151,466	100,000	51,466
444,779	444,779	-	9,209	73,389	-
95,580	13,751	-	475,094	2,269	472,825
178,819	166,383	-	52,381	27,453	24,928
69,358	8,936	4,062	92,757	1,474	91,282
5,115	5,965	781	6,313	984	5,329
12,565	5,264	-	12,952	869	12,083
207,031	182,837	46,306	30,809	30,168	641
437,523	402,402	2,842	131,036	66,396	64,640
37,276	35,000	-	70,183	5,775	64,408
4,386,610	3,657,864	486,832	886,963	325,761	561,202
2,587,907	2,538,571	768,592	180,401	418,864	-
14,315,645	13,201,424	165,278	1,412,009	2,178,235	-
521,141	627,556	5,991	136,032	103,547	32,485
71,508	74,403	-	65,761	12,276	53,485
1,258,566	951,281	15,519	212,599	156,961	55,638
81,499	81,500	1,966	274	13,448	-
1,460,495	1,195,425	133,210	292,664	197,245	95,419
189,207	165,863	-	370,579	27,367	53,890
10,747,018	10,625,231	547,177	34,915	1,753,163	-
30,108,804	29,465,539	(38,740,122)	(1,979,939)	4,861,814	-
7,130,207	7,002,423	(398,425)	(885)	1,155,400	-
1,443,631	1,302,911	218,189	83,607	214,980	-

**CASH FUNDS UNCOMMITTED RESERVES REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2001 - ALL FUNDS**

Including Cash Funds with Uncommitted Reserves less than \$50,000

Excluding Cash Funds with \$0 Fee Revenue

Department/Agency	Fund	Fund Name	Fund Balance (Note 4)	Exempt Assets (Note 5)	Previously Appropriated Fund Balance (Note 6)	Fee Revenue (Note 7)
CAPITOL PARKING	519	CAPITOL PARKING FUND	3,881,772	4,029,952	-	410,869
DIV OF ADMINISTRATIVE HEARINGS	611	ADMINISTRATIVE HEARINGS FUND	110,122	4,546	-	28,781
COLO INFO TECHNOLOGY SVCS	602	GEN GOVERNMENT COMPUTER CENTER	1,357,809	1,471,447	-	65,091
COLO INFO TECHNOLOGY SVCS	603	TELECOMMUNICATIONS	10,941,012	11,103,544	-	187,577
HUMAN RESOURCE SERVICES	11P	PROPERTY FUND	1,160,073	-	-	379,740
HUMAN RESOURCE SERVICES	719	BENEFITS ADMINISTRATION	263,146	7,563	-	139
DEPT OF PUB HLTH & ENVIRONMENT	114	STREPTOCOCCUS TEST	761	-	-	5,834
DEPT OF PUB HLTH & ENVIRONMENT	119	STATIONARY SOURCES	20,860	500	-	5,401,130
DEPT OF PUB HLTH & ENVIRONMENT	11S	LEAD HAZARD REDUCTION	20,941	-	-	47,334
DEPT OF PUB HLTH & ENVIRONMENT	120	WATER QUALITY	212,068	-	-	1,514,865
DEPT OF PUB HLTH & ENVIRONMENT	121	NEWBORN GENETICS	296,771	-	-	2,777,438
DEPT OF PUB HLTH & ENVIRONMENT	123	RADIATION CONTROL	318,320	-	-	1,264,427
DEPT OF PUB HLTH & ENVIRONMENT	124	VITAL RECORDS	616,916	4,000	-	1,861,061
DEPT OF PUB HLTH & ENVIRONMENT	128	SLUDGE MGMT	45,912	-	-	178,326
DEPT OF PUB HLTH & ENVIRONMENT	275	OZONE PROTECTION FUND	51,777	-	-	195,753
DEPT OF PUB HLTH & ENVIRONMENT	277	POLLUTION PREVENTION FUND	77,877	-	-	106,525
HEALTH-HAZARDOUS MATERIALS	117	SOLID WASTE MGMT RESERVE	642,336	-	-	1,150,968
HEALTH-HAZARDOUS MATERIALS	126	HAZ WASTE FEES	126,462	-	-	1,650,357
HEALTH-HAZARDOUS MATERIALS	279	HAZARDOUS WASTE COMMISSION FND	102,202	-	-	137,438
HEALTH - CONSUMER PROTECTION	266	FOOD PROTECTION CASH FUND	85,385	-	-	418,065
HEALTH - CONSUMER PROTECTION	276	ARTIFICIAL TANNING DEVICE FUND	21,321	-	-	49,628
HEALTH-PREVENTION	12A	TRAUMA SYSTEM CASH FUND	157,869	-	-	48,950
HEALTH-PREVENTION	409	EMERGENCY MEDICAL SERVICES	996,484	-	-	4,281,179
HEALTH-HEALTH FACILITIES	224	MEDICATION ADMINISTRATION FUND	47,139	-	-	183,795
HEALTH-HEALTH FACILITIES	246	PERSONAL CARE BOARDING FUND	35,577	-	-	180,522
HEALTH-HEALTH FACILITIES	265	HLTH FAC GEN'L LICENSURE	24,790	-	-	80,550
DEPARTMENT OF PUBLIC SAFETY	12B	FIRE SVC EDUCATION & TRNG	3,820	-	-	63,584
DEPARTMENT OF PUBLIC SAFETY	12C	FIRE SUPPRESSION CASH	35,025	-	-	54,665
DEPARTMENT OF PUBLIC SAFETY	12E	FIREWORKS LICENSING CASH	-	-	-	41,492
DEPARTMENT OF PUBLIC SAFETY	12F	HAZMAT RESPONDER VOL CERT	32,139	-	-	31,145
DEPARTMENT OF PUBLIC SAFETY	203	FIREFIGHTER/FIRST RESPONDER	24,076	-	-	62,386
DEPARTMENT OF PUBLIC SAFETY	407	PUBLIC SAFETY SPECIAL REVENUE	225,682	-	-	1,108
DEPARTMENT OF PUBLIC SAFETY	607	FLEET MANAGEMENT	-	-	-	7,267
DIVISION OF BANKING	244	PUBLIC DEPOSIT ADMINISTRATION	346,869	3,132	-	3,002,718
DIVISION OF FINANCIAL SERVICES	272	FINANCIAL SERVICES CASH FUND	17,808	108	-	968,633
DIVISION OF INSURANCE	282	DIVISION OF INSURANCE CASH	31,490	22,734	-	5,231,141
PUBLIC UTILITIES COMMISSION	184	FIXED UTILITIES	1,036,628	2,492	-	8,905,690
PUBLIC UTILITIES COMMISSION	185	MOTOR CARRIER	1,967,897	550	-	99,416
PUBLIC UTILITIES COMMISSION	186	NUCLEAR MATERIALS TRANSPORT	59,496	-	-	48,800
PUBLIC UTILITIES COMMISSION	188	HAZARDOUS MATERIALS	76,691	-	-	265,620
PUBLIC UTILITIES COMMISSION	196	DISABLED TELEPHONE USERS FUND	1,827,192	-	-	3,294,343
PUBLIC UTILITIES COMMISSION	251	LOW INCOME TELEPHONE ASSIST	353,574	-	-	32,303
DIVISION OF REAL ESTATE	212	REAL ESTATE CASH FUND	801,125	2,749	-	3,491,332
DIRECTOR OF REGISTRATIONS	189	DIV OF REGISTRATIONS CASH FUND	217,589	8,280	-	83
ACUPUNCTURIST BOARD	189	DIV OF REGISTRATIONS CASH FUND	2,987	-	-	36,948
ACCOUNTANCY BOARD	189	DIV OF REGISTRATIONS CASH FUND	384,030	275	53,605	650,411
ARCHITECTS BOARD	189	DIV OF REGISTRATIONS CASH FUND	46,109	4,025	-	155,831
BARBERS & COSMETOLOGISTS BOARD	189	DIV OF REGISTRATIONS CASH FUND	216,314	-	145,334	968,163
CHIROPRACTIC BOARD	189	DIV OF REGISTRATIONS CASH FUND	159,133	-	9,814	387,350
DENTAL BOARD	189	DIV OF REGISTRATIONS CASH FUND	57,922	-	-	878,011
ELECTRICAL BOARD	189	DIV OF REGISTRATIONS CASH FUND	378,198	25	-	3,195,374
ENGINEERS & LAND SURVEYORS BD	189	DIV OF REGISTRATIONS CASH FUND	156,774	2,700	72,429	796,328
MENTAL HEALTH BOARDS	189	DIV OF REGISTRATIONS CASH FUND	78,567	500	-	739,685
MEDICAL EXAMINERS BOARD	189	DIV OF REGISTRATIONS CASH FUND	471,960	1,500	80,136	2,147,673
RESPIRATORY THERAPY REGISTRATN	189	DIV OF REGISTRATIONS CASH FUND	62,678	-	-	119,960
NURSING BOARD	189	DIV OF REGISTRATIONS CASH FUND	1,041,605	3,351	368,433	2,790,524
NURSING HOME ADMINISTRATORS BD	189	DIV OF REGISTRATIONS CASH FUND	40,335	-	-	165,355
OPTOMETRIC BOARD	189	DIV OF REGISTRATIONS CASH FUND	17,079	-	-	116,247
OUTFITTERS BOARD	189	DIV OF REGISTRATIONS CASH FUND	66,020	-	-	157,889
PASSENGER TRAMWAY SAFETY BOARD	189	DIV OF REGISTRATIONS CASH FUND	48,957	-	-	422,188
PHARMACY BOARD	189	DIV OF REGISTRATIONS CASH FUND	181,870	-	27,385	808,872
PHYSICAL THERAPY BOARD	189	DIV OF REGISTRATIONS CASH FUND	174,138	1,250	16,195	88,224
PLUMBERS BOARD	189	DIV OF REGISTRATIONS CASH FUND	176,756	25	50,746	1,046,251
PODIATRY BOARD	189	DIV OF REGISTRATIONS CASH FUND	11,624	-	-	34,033
LAY MIDWIFE REGISTRATION	189	DIV OF REGISTRATIONS CASH FUND	25,774	-	-	13,604

Total Revenue	Total Expense	Non-Fee Fund Balance (Note 8)	Uncommitted Reserve (Note 9)	Target/Alternative Reserve (Note 10)	Excess Uncommitted Reserve (Note 11)
519,069	956,068	(30,888)	(117,292)	157,751	-
3,067,149	2,929,295	104,585	991	483,334	-
12,570,294	13,081,870	(113,050)	(588)	2,158,509	-
15,196,010	12,100,059	(160,526)	(2,006)	1,996,510	-
2,880,682	3,154,606	1,007,149	152,924	520,510	-
662,857	593,569	255,529	54	97,939	-
5,834	7,873	-	761	1,299	-
5,420,333	5,765,307	72	20,288	951,276	-
49,631	41,440	969	19,972	6,838	13,134
1,743,473	1,745,014	27,807	184,261	287,927	-
2,777,438	2,835,617	-	296,771	467,877	-
1,295,497	1,284,527	7,634	310,686	211,947	98,739
1,893,824	1,730,034	10,603	602,313	285,456	316,857
178,326	174,005	-	45,912	28,711	17,201
195,753	155,463	-	51,777	25,651	26,126
106,525	103,296	-	77,877	17,044	60,833
1,150,968	1,231,086	-	642,336	203,129	439,207
1,650,357	1,554,867	-	126,462	256,553	-
137,438	91,155	-	102,202	15,041	87,161
433,608	370,709	3,061	82,324	61,167	21,157
49,628	39,578	-	21,321	6,530	14,791
74,152	135,690	53,655	104,214	22,389	81,825
4,397,814	4,805,009	26,428	970,056	792,826	-
183,795	164,289	-	47,139	27,108	20,031
180,522	166,153	-	35,577	27,415	8,162
80,550	74,945	-	24,790	12,366	12,424
63,584	59,765	-	3,820	9,861	-
54,929	33,894	168	34,857	5,593	29,264
41,492	41,494	-	-	6,847	-
33,144	40,851	1,938	30,201	6,740	23,460
62,399	43,620	5	24,071	7,197	16,874
60,775,257	60,773,274	225,678	4	10,027,590	-
192,162	192,203	-	-	31,713	-
3,120,867	3,260,783	13,013	330,724	538,029	-
989,836	1,010,265	379	17,321	166,694	-
8,355,375	8,330,211	3,274	5,482	1,374,485	-
9,204,772	8,221,301	33,601	1,000,535	1,356,515	-
2,082,138	1,932,707	1,873,412	93,935	318,897	-
48,800	1,612	-	59,496	266	59,230
315,564	311,484	12,138	64,553	51,395	13,158
3,428,888	3,788,216	71,697	1,755,495	625,056	1,130,440
32,303	430,658	-	353,574	250,000	103,574
3,520,542	3,200,747	6,624	791,752	528,123	263,629
726,630	764,616	209,285	24	126,162	-
36,948	33,865	-	2,987	5,588	-
650,484	531,552	37	330,113	87,706	242,407
155,831	192,631	-	42,084	31,784	10,300
968,203	717,163	3	70,977	118,332	-
387,979	331,754	242	149,077	54,739	94,338
878,047	954,613	2	57,920	157,511	-
3,198,341	3,225,527	351	377,822	532,212	-
799,328	724,528	306	81,339	119,547	-
739,884	776,388	21	78,046	128,104	-
2,148,491	1,793,275	149	390,175	295,890	94,285
119,960	57,283	-	62,678	9,452	53,226
3,255,642	2,732,659	95,694	574,127	450,889	123,238
265,355	242,570	15,200	25,135	40,024	-
141,247	112,500	3,023	14,056	18,563	-
215,129	219,134	17,566	48,454	36,157	12,297
422,253	450,183	8	48,949	74,280	-
809,499	781,938	120	154,365	129,020	25,346
88,224	107,778	-	156,693	17,783	138,910
1,046,251	1,051,511	-	125,985	173,499	-
34,033	44,166	-	11,624	7,287	4,337
33,686	16,248	15,365	10,409	2,681	7,728

**CASH FUNDS UNCOMMITTED RESERVES REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2001 - ALL FUNDS**

Including Cash Funds with Uncommitted Reserves less than \$50,000

Excluding Cash Funds with \$0 Fee Revenue

Department/Agency	Fund	Fund Name	Fund Balance (Note 4)	Exempt Assets (Note 5)	Previously Appropriated Fund Balance (Note 6)	Fee Revenue (Note 7)
ALCOHOL & DRUG CERTIFICATION	189	DIV OF REGISTRATIONS CASH FUND	28,502	-	-	172,925
AUDIOLOGIST & AND REG. HEARING	189	DIV OF REGISTRATIONS CASH FUND	69,970	-	1,226	95,229
VETERINARY MEDICINE BOARD	189	DIV OF REGISTRATIONS CASH FUND	108,072	870	14,705	310,632
DIVISION OF SECURITIES	213	DIV OF SECURITIES CASH FUND	528,085	667	-	2,522,838
REVENUE - ADMINISTRATION	191	TRADE NAME FUND BALANCE	709,068	-	-	647,353
REVENUE - ADMINISTRATION	192	COLO DEALER LICENSE BOARD	463,668	797	-	1,891,336
REVENUE - ADMINISTRATION	236	LIQUOR LAW ENFORCEMENT	134,064	-	-	1,611,897
REVENUE - ADMINISTRATION	237	TAX LIEN CERTIFICATION FUND	55,614	-	-	7,390
REVENUE - ADMINISTRATION	298	INTERLOCK FUND	-	-	-	11,088
REVENUE - ADMINISTRATION	404	DISTRIBUTIVE DATA PROCESSING	741,583	54,379	-	7,992,659
REVENUE - GAMING DIVISION	401	LIMITED GAMING FUND	1,316,535	32,862	-	869,423
DEPARTMENT OF STATE	200	SECRETARY OF STATE FEES	4,716,211	-	-	9,024,700
COLO DEPT OF TRANSPORTATION	11R	STATE RAIL BANK FUND	1,013,812	-	-	12,650
COLO DEPT OF TRANSPORTATION	402	MOTORCYCLE LICENSE	11,834	-	-	470,407
TREASURY - ADMINISTRATION	201	ELDERLY PROPERTY	-	-	-	(53,887)
TREASURY - OPERATING	406	AIR ACCOUNT	1,136,611	-	-	6,781,084
Total			\$ 365,528,361	\$ 268,396,664	\$ 26,311,880	\$ 871,384,618

Total Revenue	Total Expense	Non-Fee Fund Balance (Note 8)	Uncommitted Reserve (Note 9)	Target/Alternative Reserve (Note 10)	Excess Uncommitted Reserve (Note 11)
172,925	175,689	-	28,502	28,989	-
95,229	53,761	-	68,744	8,871	59,873
310,632	154,316	-	92,497	25,462	67,035
2,522,923	2,513,790	18	527,400	414,775	112,625
674,651	228,131	28,691	680,377	37,642	642,736
1,891,336	1,815,848	-	462,871	299,615	163,256
1,611,897	1,609,328	-	134,064	265,539	-
7,390	6,276	-	55,614	1,036	54,578
11,088	21,155	-	-	3,491	-
8,331,102	11,767,787	27,917	659,287	1,941,685	-
92,003,722	92,062,591	1,271,542	12,131	15,190,328	-
9,089,642	7,748,198	33,696	4,682,515	1,278,453	3,404,063
12,650	-	-	1,013,812	-	1,013,812
470,407	557,956	-	11,834	92,063	-
542,605	542,606	-	-	89,530	-
6,901,842	6,502,239	19,887	1,116,724	1,072,869	43,855
\$ 2,452,962,202	\$ 2,438,459,173	\$ 17,362,208	\$ 53,457,609	\$ 402,654,872	\$ 22,141,685

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