

Cash Funds Uncommitted Reserves Report Statewide Audit

**Financial Audit
October 2011**



**OFFICE OF THE
STATE AUDITOR**

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The mission of the Office of the State Auditor is to improve the efficiency, effectiveness, and transparency of government for the people of Colorado by providing objective information, quality services, and solution-based recommendations.



October 19, 2011

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, 2011. The audit was conducted pursuant to Section 24-30-207(3), C.R.S., which requires the State Auditor to audit this report.



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RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Addressed	Agency Response	Implementation Date
		Monitor excess uncommitted reserves to ensure that cash funds are in compliance with statutory requirements.	This recommendation has been addressed to the following agencies:		
1	12		Department of Agriculture	Agree	June 2012
2	14		Department of Education	Agree	June 2012
3	15		Office of the Governor	Agree	June 2012
4	16		Department of Human Services	Agree	September 2011
5	17		Judicial Branch	Partially Agree	July 2013
6	18		Department of Labor and Employment	Agree	December 2012
7	20		Department of Law	Partially Agree	June 2012
8	21		Department of Local Affairs	Agree	June 2013
9	23		Department of Natural Resources	Agree	June 2012
10	25		Department of Personnel & Administration	Agree	Implemented

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Addressed	Agency Response	Implementation Date
11	28		Department of Public Health and Environment	Agree	June 2015
12	30		Department of Public Safety	Agree	June 2012
13	35		Department of Regulatory Agencies	Agree	June 2013
14	37		Department of Revenue	Agree	June 2013
15	39		Department of State	Agree	June 2013

Cash Funds Uncommitted Reserves Report

Authority, Purpose, and Scope

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

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

Background

Senate Bill 98-194 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 unless the fund is specifically exempt from the limitation. Generally, the reserve limit is equal to 16.5 percent of the total expenditures in the cash fund during the fiscal year. This amount is roughly equal to a 2-month spending reserve. In some cases, an alternative reserve balance is established elsewhere by statute. If the applicable statutory limit is exceeded, agencies are required to reduce fees accordingly. According to Section 24-75-402(3)(e), C.R.S., in calculating the reduction in fees, an agency may take into account increases in expenditures.

Methodology to Identify Cash Funds With Excess Uncommitted Reserves

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 nonfee sources) are used to derive the amount of excess uncommitted reserves.

For Fiscal Year 20XX, the Cash Fund "Z" had the following activity and account balances used to calculate the excess uncommitted reserve:

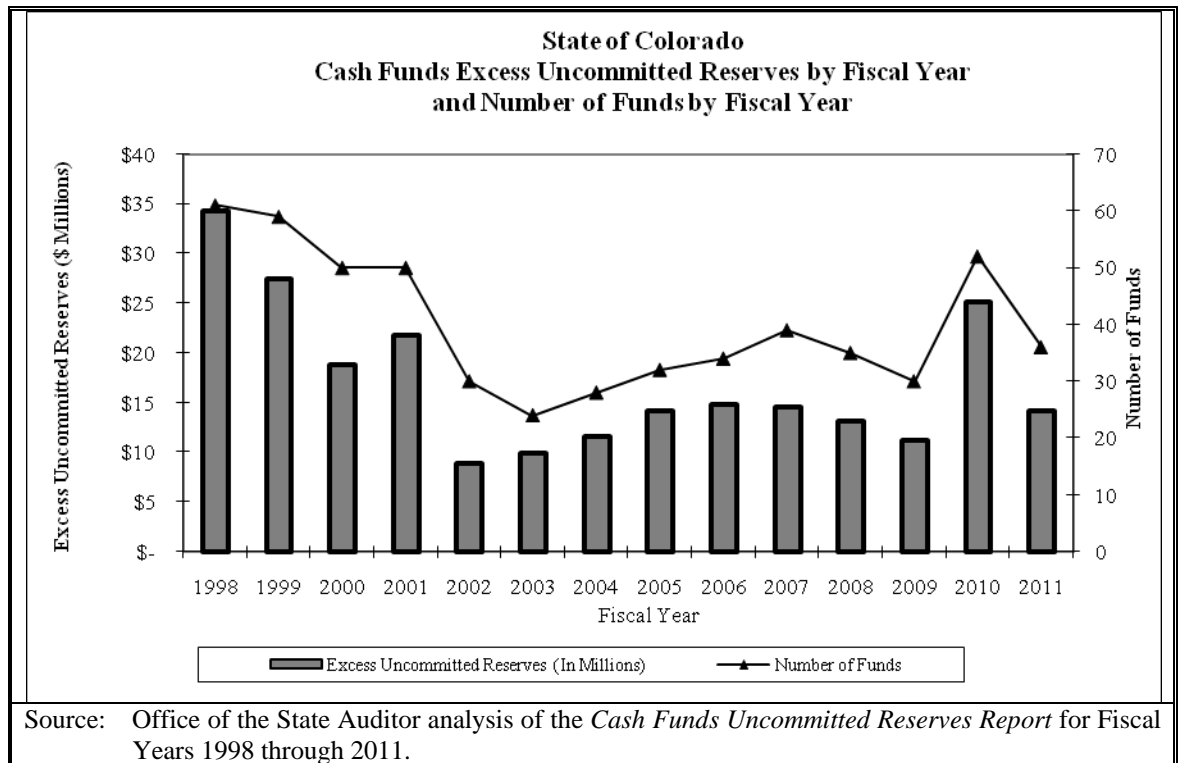
Hypothetical Balances for Cash Fund Z			
Calculation of Excess Uncommitted Reserve			
Balances as of June 30, 20XX			
<u>Hypothetical balances:</u>			
Ending fund balance	\$ 95,000	A	
Exempt assets, as defined by Senate Bill 98-194 (e.g., inventory)	\$ 2,000	B	
Previously appropriated fund balance (e.g.,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

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

Changes in Excess Uncommitted Reserves During Fiscal Year 2011

The purpose of Senate Bill 98-194 was not only to eliminate excess uncommitted reserves existing on June 30, 1998, but also to keep all cash funds from increasing their uncommitted reserves over the target reserves in future years.

Our review of the *Report* indicates that, overall, Senate Bill 98-194 has reduced total excess uncommitted reserves since 1998. The Fiscal Year 2011 *Report* shows 36 cash funds with excess uncommitted reserves of about \$14.3 million, compared with 61 cash funds with excess uncommitted reserves of about \$34.3 million in the Fiscal Year 1998 *Report*. Total excess uncommitted reserves decreased from \$25.2 million to \$14.3 million (a decrease of \$10.9 million) from Fiscal Year 2010 to Fiscal Year 2011. The number of funds with excess uncommitted reserves decreased from 52 funds in Fiscal Year 2010 to 36 funds in Fiscal Year 2011. Eighteen of the 52 funds were eliminated from the reporting requirements due to a change in statutory interpretation, as explained later in the report. Refer to Note 7 on page 56 for more information. The following graph shows the excess uncommitted reserves by fiscal year and the number of funds by fiscal year.



For Fiscal Year 2011, the 10 funds with the largest uncommitted reserves had approximately \$11.1 million in reserves, as shown in Table 1. These 10 funds represent more than 78 percent of the total excess uncommitted reserves of \$14.3 million as of June 30, 2011.

Table 1: State of Colorado Ten Cash Funds With the Largest Excess Uncommitted Reserves Balances as of June 30, 2011		
Department	Fund Name	Excess Uncommitted Reserves
State	Secretary of State Fees	\$3,221,197
Public Health and Environment	Newborn Genetics	1,992,418
Regulatory Agencies	Division of Registrations	1,956,303
Natural Resources	Oil and Gas Conservation	804,303
Regulatory Agencies	Mortgage Broker Registration	760,846
Labor and Employment	Boiler Inspection	590,039
Revenue	Liquor Law Enforcement	482,663
Public Health and Environment	Assisted Living Residence	472,596
Natural Resources	Snowmobile Recreation	444,342
Public Health and Environment	Health Facilities General Licensure	391,666
	Total	\$11,116,373
Source: Office of the State Auditor's analysis of the <i>Cash Funds Uncommitted Reserves Report</i> for the Fiscal Year Ended June 30, 2011.		

Required Filings With the Office of State Planning and Budgeting

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

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

Departments that would like to request a waiver of the target reserve requirements under Senate Bill 98-194 are required to submit a *Schedule 9.C - Waiver* to OSPB. According to Section 24-75-402(8)(a), C.R.S., a waiver may be granted to an entity that demonstrates a specific purpose for which the entity needs to maintain uncommitted reserves in an amount greater than the target reserve for a specified, limited period of time. The *Schedule 9.C* is required to include a statement that justifies the request for a waiver, deadline for compliance, and beginning and ending dates of the waiver period. If a department files a *Schedule 9.C*, it must also file a *Schedule 9.B* with OSPB. The schedules are available on approximately November 1 of each year, when the Governor's budget request is submitted by OSPB to the Joint Budget Committee.

Reporting Requirements for Cash Funds

Section 24-30-207(3), C.R.S., requires the State Controller to prepare an annual report for the purpose of ascertaining the amount of uncommitted reserves for each cash fund. The *Report* was created to meet this requirement. The *Report* must be delivered to both OSPB and the Joint Budget Committee by September 20 of each fiscal year. This section also requires the Office of the State Auditor to audit the *Report*.

Section 24-75-402(5), C.R.S., identifies specific funds to be excluded from the *Report* as well as criteria for exclusion. These criteria include the exclusion of any cash fund established to fund capital construction, any trust fund, and any cash fund with uncommitted reserves of less than \$50,000. Additionally, during Fiscal Year 2011, a legal memorandum from the Office of Legislative Legal Services concluded that if cash funds have fees set in statute, those funds are excluded from fee revenue in the calculation of excess uncommitted reserves.

On pages 8 and 9, we have compiled a summary of the *Report*. The summary includes only cash funds with uncommitted reserves greater than or equal to \$50,000 and excess uncommitted reserves at the end of Fiscal Year 2011 or excess uncommitted reserves at the end of Fiscal Year 2010. The complete *Report* with all cash funds subject to Senate Bill 98-194, including cash funds with fee revenue greater than \$0 and uncommitted reserves greater than or equal to \$50,000, is on pages 48-53.

CASH FUNDS UNCOMMITTED RESERVES REPORT SUMMARY

FOR THE FISCAL YEAR ENDED JUNE 30, 2011 - Cash Funds with Uncommitted Reserves Equal to or Greater Than \$50,000 and Excess Uncommitted Reserves (With Comparative Amounts for Excess Uncommitted Reserves of Cash Funds with Uncommitted Reserves Equal to or Greater Than \$50,000 for the Fiscal Year Ended June 30, 2010)

Source: Office of the State Auditor's analysis of the *Cash Funds Uncommitted Reserves Report* for the Fiscal Years Ended June 30, 2011 and 2010, prepared by the Office of the State Controller.

Fund Department/Fund	2011					2010
	Total Revenue	Total Expenses	Uncommitted Reserves	Target/ Alternative Reserve	Excess Uncommitted Reserve	Excess Uncommitted Reserve
Department of Agriculture						
104 VETERINARY VACCINE AND SERVICE	\$ 335,543	\$ 338,112	\$ 110,042	\$ 55,788	\$ 54,254	\$ 55,275
16R INSPECTION AND CONSUMER SERVICES	3,936,613	3,952,664	1,470,253	1,976,332	-	124,408
Subtotal	4,272,156	4,290,776	1,580,295	2,032,120	54,254	179,683
Department of Education						
293 EDUCATOR LICENSURE	2,088,385	1,882,872	491,090	310,674	180,416	-
Office of the Governor						
13P TRAVEL AND TOURISM ADDITIONAL	994,990	586,219	141,207	96,726	44,481	111,052
Department of Health Care Policy and Financing						
15D BREAST & CERVICAL CANCER PREVENTION ¹			----- NA -----			1,259,625
Department of Human Services						
194 DOMESTIC ABUSE PROGRAM ¹			----- NA -----			559,960
18R FOOD DISTRIBUTION PROGRAM SERVICE	435,226	332,943	157,047	54,936	102,111	-
Subtotal	435,226	332,943	157,047	54,936	102,111	559,960
Judicial Branch						
700 OTHER EXPENDABLE TRUSTS	493,117	390,731	152,324	64,471	87,853	28,727
Department of Labor and Employment						
137 BOILER INSPECTION	1,350,840	1,185,156	1,596,909	1,006,870	590,039	460,288
Department of Law						
150 COLLECTION AGENCY BOARD	449,151	473,769	154,709	78,172	76,537	104,581
151 UNIFORM CONSUMER CREDIT CODE	1,461,282	1,326,831	473,772	437,854	35,918	-
296 P.O.S.T. BOARD ¹			----- NA -----			186,908
Subtotal	1,910,433	1,800,600	628,481	516,026	112,455	291,489
Department of Local Affairs						
12V BUILDING REGULATION	636,874	527,602	424,572	87,054	337,518	204,546
16F PROPERTY TAX EXEMPTION ¹			----- NA -----			74,835
17A PROCESS & END USERS WASTE TIRE ¹			----- NA -----			204,468
289 WASTE TIRE RECYCLING ²	-	-	-	-	-	108,350
Subtotal	636,874	527,602	424,572	87,054	337,518	592,199
Department of Natural Resources						
170 OIL & GAS CONSERVATION	10,341,291	8,690,260	4,804,303	4,000,000	804,303	-
16H PARKS STORES REVOLVING	446,299	311,318	303,111	200,000	103,111	-
16S WELL INSPECTION ²	-	-	-	-	-	68,351
209 GRAVEL PIT LAKES ²	-	-	-	-	-	47,795
173 SNOWMOBILE RECREATION	1,019,864	897,408	592,414	148,072	444,342	322,954
175 RIVER OUTFITTERS ²	-	-	-	-	-	37,711
210 OFF HIGHWAY VEHICLES	4,126,425	3,711,704	408,171	612,431	-	3,600,978
Subtotal	15,933,879	13,610,690	6,107,999	4,960,503	1,351,756	4,077,789
Department of Personnel & Administration						
281 SUPPLIER DATABASE	330,174	379,881	151,379	62,680	88,699	142,569

¹ As of Fiscal Year 2011, the fund no longer appears on the *Cash Funds Uncommitted Reserves Report* due to all or a portion of fees set in statute.

² Fiscal Year 2011 uncommitted reserves are less than \$50,000 for these funds; however, these funds had excess uncommitted reserves for Fiscal Year 2010.

CASH FUNDS UNCOMMITTED RESERVES REPORT SUMMARY

FOR THE FISCAL YEAR ENDED JUNE 30, 2011 - Cash Funds with Uncommitted Reserves Equal to or Greater Than \$50,000 and Excess Uncommitted Reserves (With Comparative Amounts for Excess Uncommitted Reserves of Cash Funds with Uncommitted Reserves Equal to or Greater Than \$50,000 for the Fiscal Year Ended June 30, 2010)

Source: Office of the State Auditor's analysis of the *Cash Funds Uncommitted Reserves Report* for the Fiscal Years Ended June 30, 2011 and 2010, prepared by the Office of the State Controller.

Fund Department/Fund	2011					2010
	Total Revenue	Total Expenses	Uncommitted Reserves	Target/ Alternative Reserve	Excess Uncommitted Reserve	Excess Uncommitted Reserve
Department of Public Health and Environment						
117 SOLID WASTE MANAGEMENT RESERVE ¹			----- NA -----			106,131
119 STATIONARY SOURCES ¹			----- NA -----			287,854
120 WATER QUALITY ¹			----- NA -----			1,033,971
121 NEWBORN GENETICS	6,199,181	4,888,041	2,798,945	806,527	1,992,418	653,048
124 VITAL RECORDS ¹			----- NA -----			271,261
126 HAZARDOUS WASTE FEES ¹			----- NA -----			328,342
128 SLUDGE MANAGEMENT ¹			----- NA -----			42,721
16K DRINKING WATER ¹			----- NA -----			101,099
246 ASSISTED LIVING RESIDENCE	1,310,609	1,074,184	649,836	177,240	472,596	279,220
266 FOOD PROTECTION ¹			----- NA -----			166,593
275 OZONE PROTECTION ¹			----- NA -----			65,601
16L WHOLESALE FOOD MANUFACTURING & STORAGE PROTECTION ¹			----- NA -----			34,018
12A TRAUMA SYSTEM	297,865	209,248	172,410	34,526	137,884	25,923
21S ASSISTED LIVING RESIDENTIAL IMPROVEMENT ²	-	-	-	-	-	50,729
224 MEDICATION ADMINISTRATION ²	-	-	-	-	-	18,769
22R HOME CARE AGENCY	665,155	693,864	138,866	114,488	24,378	-
265 HEALTH FACILITIES GENERAL LICENSURE	1,728,307	1,383,768	619,988	228,322	391,666	102,308
Subtotal	10,201,117	8,249,105	4,380,045	1,361,103	3,018,942	3,567,588
Department of Public Safety						
12C FIRE SUPPRESSION	78,098	18,824	70,603	3,106	67,497	-
12F HAZMAT RESPONDER VOLUNTARY CERTIFICATION	92,047	99,309	51,043	16,386	34,657	45,490
17G AUTO THEFT PREVENTION ¹			----- NA -----			4,745,297
203 FIREFIGHTER/FIRST RESPONDER	143,750	113,743	101,448	18,768	82,680	47,935
22N CIGARETTE IGNITION PROPENSITY STANDARDS	13,000	24,871	74,212	4,104	70,108	-
21N CRIMINAL JUSTICE TRAINING ²	-	-	-	-	-	65,761
Subtotal	326,895	256,747	297,306	42,364	254,942	4,904,483
Department of Regulatory Agencies						
22J CONSUMER OUTREACH & EDUCATION	220,000	200,000	52,090	33,000	19,090	-
272 FINANCIAL SERVICES	1,583,237	1,389,346	397,640	229,242	168,398	-
185 MOTOR CARRIER	1,248,394	1,832,747	501,130	302,403	198,727	522,033
251 LOW-INCOME TELEPHONE ASSISTANCE	626,058	334,634	525,318	250,000	275,318	-
19U MORTGAGE BROKER REGISTRATION	2,318,778	1,077,843	938,690	177,844	760,846	-
212 REAL ESTATE	4,396,489	3,773,805	642,104	622,678	19,426	-
22G CONSERVATION EASEMENT APPRAISALS	74,794	109,665	87,890	18,095	69,795	106,152
189 DIVISION OF REGISTRATIONS	16,187,352	14,335,689	4,321,692	2,365,389	1,956,303	1,607,282
18S PRESCRIPTION DRUG MONITORING	348,502	286,564	167,695	47,283	120,412	69,556
213 DIVISION OF SECURITIES	3,260,063	3,400,880	477,166	561,145	-	85,207
Subtotal	30,263,667	26,741,173	8,111,415	4,607,079	3,588,315	2,390,230
Department of Revenue						
16V RACING CASH FUND	1,283,423	1,127,119	428,483	185,975	242,508	71,522
192 COLORADO DEALER LICENSE BOARD	2,376,484	2,683,629	774,349	442,799	331,550	644,669
236 LIQUOR LAW ENFORCEMENT	2,312,363	2,263,217	856,094	373,431	482,663	455,866
404 COLORADO TITLE AND REGISTRATION (CSTARS) ¹			----- NA -----			1,985,717
Subtotal	5,972,270	6,073,965	2,058,926	1,002,205	1,056,721	3,157,774
Department of State						
19Q IDENTITY THEFT FINANCIAL FRAUD ²	-	-	-	-	-	13,317
200 SECRETARY OF STATE FEES	18,111,701	16,733,896	5,982,290	2,761,093	3,221,197	1,911,907
20N NOTARY ADMINISTRATION	286,666	284,930	214,964	47,013	167,951	148,145
Subtotal	18,398,367	17,018,826	6,197,254	2,808,106	3,389,148	2,073,369
Department of Treasury						
406 AIR ACCOUNT ¹			----- NA -----			1,405,846
Grand Total	\$ 93,608,390	\$ 83,327,286	\$ 32,476,249	\$ 19,012,917	\$ 14,257,650	\$ 25,202,671

¹ As of Fiscal Year 2011, the fund no longer appears on the *Cash Funds Uncommitted Reserves Report* due to all or a portion of fees set in statute.

² Fiscal Year 2011 uncommitted reserves are less than \$50,000 for these funds; however, these funds had excess uncommitted reserves for Fiscal Year 2010.

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 fulfilling these requirements is to limit cash fund reserves to a specified level and require fee reductions if excess reserves are accumulated. Fiscal Year 1998 was the first year agencies were subject to Senate Bill 98-194. As of June 30, 1998, there were 61 funds with excess uncommitted reserves totaling about \$34.3 million. By contrast, on June 30, 2011, there were 36 funds with excess uncommitted reserves totaling about \$14.3 million, a reduction of about \$20 million since Fiscal Year 1998.

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

Senate Bill 98-194 requires that the Office of State Planning and Budgeting (OSPB) annually review the total amount of revenue credited to the cash funds and the *Report*. To fulfill this statutory obligation, OSPB requires agencies that have excess uncommitted reserves at the end of each fiscal year to develop and submit plans by September 10 to reduce the amount of excess uncommitted reserves. The plans submitted by the agencies are contained in *Schedule 9.A - Cash Fund Status*, *Schedule 9.B - Cash Fund Reserve Plan*, and *Schedule 9.C - Waiver*. OSPB makes these schedules available on approximately November 1 of each year when it submits the Governor's budget request to the Joint Budget Committee.

Compliance With Cash Funds Reserves Statutory Requirements

During our audit of Fiscal Year 2011 cash reserves, we found that as of June 30, 2011, 15 departments had excess uncommitted reserves totaling approximately \$14.3 million in 36 cash funds that are subject to Senate Bill 98-194 limits. Section 24-75-402(3), C.R.S., specifies whether cash funds should have been in compliance by June 30, 2001, or June 30, 2003, depending on the amount of excess uncommitted reserves in the cash funds at the end of Fiscal Year 1998. Section 24-75-402(6), C.R.S., specifies that excess uncommitted reserves limitations do not apply to funds that have been in existence for fewer than 2 full fiscal years. According to statute, eight of these 36 funds should have been in compliance by the end of Fiscal Year 2001; the remaining 28 of the 36 funds

should have been in compliance the later of (a) the end of Fiscal Year 2003 or (b) after they had been in existence for 2 full fiscal years. The departments and funds not in compliance as of June 30, 2011, are described below.

Department of Agriculture

As of June 30, 2011, the Department of Agriculture had one cash fund out of compliance, with excess uncommitted reserves totaling approximately \$54,000.

- **Fund: Veterinary Vaccine and Service**

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

First year of required compliance: 2003

Status: Fiscal Year 2011 is the seventh year the Fund was not in compliance. Excess reserves for these 7 years are noted in the table below:

Fiscal Year	Amount of Excess
2003-2004*	–
2005	\$ 62,834
2006	\$ 71,469
2007	\$ 30,492
2008	\$ 20,908
2009	\$ 52,206
2010	\$ 55,275
2011	\$ 54,254

*This fund was in compliance during these years.

Recommendation No 1:

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

Department of Agriculture Response:

Agree. Implementation date: June 2012.

As noted in the State Auditor's report, the excess reserve in the Vaccine and Services Fund (Fund #104) is approximately \$54,000 over the statutory 16.5 percent target. The Department of Agriculture does have specific plans to utilize roughly \$17,500 of this excess to support a

temporary staff member, as certain federal grants are still in question and work volume continues, and the Department will allocate another \$7,500 of the excess to take on additional surveillance testing for brucellosis. The laboratory also intends to advance its surveillance abilities for tuberculosis with the purchase of gamma interferon testing equipment that will cost approximately \$15,000, and will be developing a new method to further identify brucella, which will require another \$10,000.

Any remaining excess balance after the above items are addressed will be further reduced through equipment and supply purchases for the laboratory and/or through temporary fee reductions. Through these actions, the Department intends to comply with the State Auditor's recommendation to bring this Fund into compliance with Senate Bill 98-194 as soon as possible.

Department of Education

As of June 30, 2011, the Department of Education had one cash fund out of compliance, with excess uncommitted reserves totaling approximately \$180,000.

- **Fund: Educator Licensure**

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

First year of required compliance: 2001

Status: Fiscal Year 2011 is the sixth year the Fund was not in compliance. Excess reserves for these 6 years are noted in the table below:

Fiscal Year	Amount of Excess
2001	\$ 27,887
2002	\$ 143,535
2003-2006*	—
2007	\$ 51,030
2008	\$ 273,603
2009	\$ 201,467
2010*	—
2011	\$ 180,416

*This fund was in compliance during these years.

Recommendation No. 2:

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

Department of Education Response:

Agree. Implementation date: June 2012.

The State Board of Education approved a fee increase for processing license applications in February 2011. The purpose of the increase was to provide funds for additional staff and other costs. This fee increase was approved to generate funds to fully implement the online license application system. However, the Department did not begin hiring the new staff and implementing significant changes in the licensure division until the beginning of Fiscal Year 2012. As a result, the additional revenue from the February fee increase was included in the 2011 fiscal year-end fund balance. As of September 2011, five out of six contract positions have been hired, and the Department will incur additional software development costs that will eliminate the excess balance.

Educator licensure staff will work closely with budgeting and accounting offices to monitor the cash fund level during the fiscal year. Due to the changes and plans described above, the Department anticipates that as of June 30, 2012, the balance in the Educator Licensure Fund will be in compliance with the statute and Senate Bill 98-194.

Office of the Governor

As of June 30, 2011, the Office of the Governor had one cash fund out of compliance, with excess uncommitted reserves totaling approximately \$44,000.

- **Fund: Travel and Tourism Additional**

Purpose: Promote Colorado as an international travel destination.

First year of required compliance: 2003

Status: Fiscal Year 2011 is the third year the Fund was not in compliance. Excess reserves for these 3 years are noted in the following table:

Fiscal Year	Amount of Excess
2003-2006*	–
2007	\$ 338,417
2008-2009*	–
2010	\$ 111,052
2011	\$ 44,481

*This fund was in compliance during these years.

Recommendation No. 3:

The Office of the Governor should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with Senate Bill 98-194 requirements as soon as possible.

Office of the Governor Response:

Agree. Implementation date: June 2012.

The Office of the Governor's Colorado Tourism Office (CTO) annually forecasts revenues and expenditures. CTO will modify the commitment of funds to accommodate projections and to facilitate compliance with Senate Bill 98-194 requirements. This includes spending down the reserve by paying for additional personal services and operating costs. CTO is confident that it will accomplish the goal of achieving compliance by the end of Fiscal Year 2012. CTO feels this is a realistic time frame due to the current economic condition of the State and the decrease in funding for CTO programs in Fiscal Year 2012. Accordingly, the uncommitted reserves will provide a necessary source of funding for CTO during the current fiscal year.

Department of Human Services

As of June 30, 2011, the Department of Human Services had one cash fund out of compliance, with excess uncommitted reserves totaling approximately \$102,000.

- Fund: Food Distribution Program Service**
Purpose: Administer the Food Distribution Programs.
First year of required compliance: 2003
Status: Fiscal Year 2011 is the third year the Fund was not in compliance. Excess reserves for these 3 years are noted in the table below:

Fiscal Year	Amount of Excess
2003-2006*	–
2007	\$ 21,979
2008	\$ 41,420
2009-2010*	–
2011	\$ 102,111

*This fund was in compliance during these years.

Recommendation No. 4:

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

Department of Human Services Response:

Agree. Implementation date: September 2011.

The Department of Human Services' Food Distribution Program will monitor its excess uncommitted reserves to ensure that the Food Distribution Program Service Fund is in compliance with Senate Bill 98-194 requirements. The Department has put in place a plan to cease fee collections once the uncommitted fee reserve balance reflects an excess. Collection of the fee will not be reinstated until the reserve balance reaches a level that necessitates the collection of fees. The Department believes this plan will enable the Food Distribution Program Service Fund to maintain compliance with Senate Bill 98-194 requirements in the short and long term.

Judicial Branch

As of June 30, 2011, the Judicial Branch had one cash fund out of compliance, with excess uncommitted reserves totaling approximately \$88,000.

- Fund: Other Expendable Trusts-Supreme Court Law Library**
Purpose: Purchase new and replacement books and magazine subscriptions for the Supreme Court Law Library.
First year of required compliance: 2003
Status: Fiscal Year 2011 is the second year the Fund was not in compliance. Excess reserves for these 2 years are noted in the table below:

Fiscal Year	Amount of Excess
2003-2009*	–
2010	\$ 28,727
2011	\$ 87,853

*This fund was in compliance during these years.

Recommendation No. 5:

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

Judicial Branch Response:

Partially agree. Implementation date: Relocate and be fully operational by July 2013.

The Judicial Branch has a continuing commitment to make ongoing improvements in its financial reporting and transparency efforts, including complying with all relevant statutes and fiscal rules. The Other Expendable Trusts-Supreme Court Law Library Fund has always been viewed by the General Assembly and the court as a fund that falls solely under the control of the Supreme Court. Letter note “e” on page 94 of the current Long Bill (Senate Bill 11-209) has existed since the Taxpayer’s Bill of Rights (TABOR) was enacted to clarify the informational nature of any appropriation from this Fund.

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

In Fiscal Years 2010 and 2011, expenditures for the Law Library were lower than usual, due primarily to being located in temporary, confined space. When the new Justice Center is completed, the Law Library will relocate and become fully operational again. The Judicial Branch will make a reasonable effort to comply with the reporting requirements of Section 24-75-402, C.R.S. The existing plan, as noted in last year’s report, is to have the fund balance fall within the 16.5 percent limit by Fiscal Year 2013. In doing so, however, the Judicial Branch is not relinquishing or

agreeing to any change in its constitutional or statutory authority over this Fund or the fees related to this Fund.

Department of Labor and Employment

As of June 30, 2011, the Department of Labor and Employment had one cash fund out of compliance, with excess uncommitted reserves totaling approximately \$590,000.

- **Fund: Boiler Inspection**

Purpose: Issue certificates and inspect boiler or pressure vessels.

First year of required compliance: 2001

Status: Fiscal Year 2011 is the fourth year the Fund was not in compliance. Excess reserves for these 4 years are noted in the table below:

Fiscal Year	Amount of Excess
2001-2003*	—
2004	\$ 217,609
2005	\$ 194,032
2006-2009*	—
2010	\$ 460,288
2011	\$ 590,039

*This fund was in compliance during these years.

Recommendation No. 6:

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

Department of Labor and Employment Response:

Agree. Implementation date: December 2012.

The Department of Labor and Employment will monitor the Boiler Inspection Fund for compliance with excess cash fund reserve requirements. The Division of Oil and Public Safety Enterprise System capital construction project was delayed and has just commenced in late September 2011. This program will utilize approximately \$260,000 of fund balance from the Boiler Inspection Fund over the next 2 years. In addition, the program is reviewing its fee structure and will alter it, as needed. The fee reduction and overall increase in expenditures due to the approved project are anticipated to reduce the overall balance to below

required levels by December 31, 2012. The Department will monitor the excess uncommitted reserves to ensure compliance.

Department of Law

As of June 30, 2011, the Department of Law had two cash funds out of compliance, with excess uncommitted reserves totaling approximately \$112,000.

- **Fund: Collection Agency Board**

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

First year of required compliance: 2003

Status: Fiscal Year 2011 is the ninth year the Fund was not in compliance. Excess reserves for these 9 years are noted in the table below:

Fiscal Year	Amount of Excess
2003	\$ 6,097
2004	\$ 43,314
2005	\$ 60,981
2006	\$ 97,978
2007	\$ 94,281
2008	\$ 71,940
2009	\$ 78,312
2010	\$ 104,581
2011	\$ 76,537

- **Fund: Uniform Consumer Credit Code**

Purpose: Support the agency's licensing and rules enforcement of the consumer lending industry.

First year of required compliance: 2003

Status: Fiscal Year 2011 is the fifth year the Fund was not in compliance. Excess reserves for these 5 years are noted in the table below:

Fiscal Year	Amount of Excess
2003	\$ 146,836
2004*	—
2005	\$ 69,796
2006	\$ 187,293
2007	\$ 113,989
2008-2010*	—
2011	\$ 35,918

*This fund was in compliance during these years.

Recommendation No. 7:

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

Department of Law Response:

Partially agree. Implementation date: June 2012.

The Department of Law is anticipating that the Uniform Consumer Credit Code Fund #151 will be in compliance at the end of Fiscal Year 2012. There is an anticipated reduction in the number of individual payday lenders who will be paying fees, as well as an anticipated decrease in the volume of sales financed due to the poor economy.

The Department is anticipating that the Collection Agency Board Fund #150 will be in compliance at the end of Fiscal Year 2012. The Department has analyzed the trends in licensees and has witnessed increases over the past few years. The Department decreased both the new license fee and the renewal fee for each of the years ending June 30, 2011 and 2012.

However, the Department wishes to state again that the fund balance provisions of Senate Bill 98-194 are excessively restrictive for funds which support appropriations of less than \$1 million. In small programs such as the Collection Agency Board, the number of licenses (fee payers) can fluctuate significantly. Especially in these distressed economic times, it is difficult to predict what these revenues will be, and an excess of \$76,537 would not be sufficient to cover a significant decrease in licenses without program shortfalls. As the Department has stated in the past, we urge an exception to Senate Bill 98-194 for funds with annual receipts of less than \$1 million.

Department of Local Affairs

As of June 30, 2011, the Department of Local Affairs had one cash fund out of compliance, with excess uncommitted reserves totaling approximately \$338,000.

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

First year of required compliance: 2003

Status: Fiscal Year 2011 is the sixth year the Fund was not in compliance. Excess reserves for these 6 years are noted in the table below:

Fiscal Year	Amount of Excess
2003-2004*	–
2005	\$ 550,006
2006	\$ 931,721
2007	\$ 1,106,743
2008	\$ 1,197,489
2009*	–
2010	\$ 204,546
2011	\$ 337,518

*This fund was in compliance during these years.

Recommendation No. 8:

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

Department of Local Affairs Response:

Agree. Implementation date: June 2013.

In Fiscal Year 2011, the Department of Local Affairs experienced continued volatility in demand for these services due primarily to reduced credit availability and more stringent lending practices within the manufactured housing and factory-built structure industry. Additionally, the Department benefitted from two grants which absorbed approximately \$132,000 of costs that otherwise would have been paid by this Fund. As a result, total expenditures were less than the Fund has historically experienced.

The Department monitors excess uncommitted reserve balances periodically throughout the year, and also is currently evaluating its fee structure for this fund to help ensure fees are adequate and appropriate. The Department expects the excess uncommitted reserve balance to decrease during Fiscal Year 2012 due to the expiration of grants mentioned above. In addition, the Department expects the reserve will support the Department's initiative to further the adoption of uniform energy codes.

Department of Natural Resources

As of June 30, 2011, the Department of Natural Resources had three cash funds out of compliance, with excess uncommitted reserves totaling approximately \$1.4 million. These funds are:

- Fund: Oil & Gas Conservation Fund**
Purpose: Support the issuance and enforcement of oil and gas operating permits.
First year of required compliance: 2001
Status: Fiscal Year 2011 is the third year the Fund was not in compliance. Excess reserves for these 3 years are noted in the table below:

Fiscal Year	Amount of Excess
2001	\$ 561,202
2002-2006*	\$ -
2007	\$ 998,444
2008-2010*	\$ -
2011	\$ 804,303

*This fund was in compliance during these years.

- Fund: Parks Stores Revolving Fund**
Purpose: Acquire stock for warehousing and distributing supplies for retail sales to visitors.
First year of required compliance: 2005
Status: Fiscal Year 2011 is the first year the Fund was not in compliance. The excess reserve is noted in the table below:

Fiscal Year	Amount of Excess
2005-2010*	\$ -
2011	\$ 103,111

*This fund was in compliance during these years.

- Fund: Snowmobile Recreation**
Purpose: Establish and maintain snowmobile trails, vehicle parking areas, and facilities.
First year of required compliance: 2003
Status: Fiscal Year 2011 is the third year the Fund was not in compliance. Excess reserves for these 3 years are noted in the following table:

Fiscal Year	Amount of Excess
2003-2008*	\$ –
2009	\$ 159,598
2010	\$ 322,954
2011	\$ 444,342

*This fund was in compliance during these years.

Recommendation No. 9:

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

Department of Natural Resources Response:

Agree. Implementation date: Anticipated to be for the Oil & Gas Conservation Fund: June 2012, Parks Stores Revolving Fund: September 2011, and Snowmobile Recreation Fund: June 2012.

The Department of Natural Resources agrees with this recommendation and agrees we are out of compliance with reserve requirements for the three funds listed. The Department will work with the Office of the State Controller and the Office of the State Auditor to monitor its cash funds to ensure compliance with Senate Bill 98-194. The Department continues to monitor the funds, including reporting on *Schedule 9A - Cash Funds Reports*. Unanticipated events, however, sometimes prohibit a cash fund from coming into compliance with these requirements.

The Oil & Gas Conservation Fund is out of compliance. Section 34-60-122, C.R.S., requires the commission to ensure “the two-year average of the unobligated portion of the fund does not exceed four million dollars.” The uncommitted reserve amount for Fiscal Year 2010 and Fiscal Year 2011 was \$3,330,644 and \$4,804,303, respectively, which on average is \$4,064,474. The Department has a budget request seeking additional full-time-equivalent staff and operating funding. Through the requested increases, annual expenditures are expected to grow by more than \$500,000.

The Parks Stores Revolving Fund is out of compliance for the first time in the past 6 years. Section 33-10-111.5(4), C.R.S., requires any surplus in this Fund to be transferred to the Parks Cash Fund at the end of the fiscal year. During year-end close, it was discovered the amount actually

transferred to the Parks Cash Fund from the Parks Stores Revolving Fund was too low. In addition, the correcting amount was too small to be proposed as an Exhibit H adjustment. A correcting entry to transfer the excess cash as of June 30, 2011, was posted in September 2011. As such, there are currently no excess uncommitted cash reserves in the Parks Stores Revolving Fund.

The Snowmobile Recreation Fund is out of compliance. The excess uncommitted reserves developed, in part, because State Parks was given direction to be conservative in spending due to the statewide budget situation. Further, the administrative overhead for the snowmobile program has historically been subsidized by the Parks Cash Fund. Consequently, last year the Department submitted Decision Item #4 regarding the Snowmobile Program Cost Refinance. Under this decision item, which the General Assembly approved, the Snowmobile Cash Fund will pay an additional \$67,715 each year, starting in Fiscal Year 2012, for program overhead. Finally, it is worth noting that Senate Bill 11-208 merged the Division of Parks and Outdoor Recreation with the Division of Wildlife. Under this merger, State Parks will become an enterprise (as defined under Article X, Section 20 of the State Constitution). Given this new designation, State Parks and its cash funds will no longer be subject to the excess uncommitted reserve requirements, in accordance with the exception provided in Section 24-75-402(5)(c), C.R.S.

Department of Personnel & Administration

As of June 30, 2011, the Department of Personnel & Administration had one cash fund out of compliance, with excess uncommitted reserves totaling approximately \$89,000.

- **Fund: Supplier Database**
Purpose: Maintain the centralized database of providers of goods and services.
First year of required compliance: 2003
Status: Fiscal Year 2011 is the second year the Fund was not in compliance. Excess reserves for these 2 years are noted in the table below:

Fiscal Year	Amount of Excess
2003-2009*	—
2010	\$ 142,569
2011	\$ 88,699

*This fund was in compliance during these years.

Recommendation No. 10:

The Department of Personnel & Administration should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with Senate Bill 98-194 requirements as soon as possible.

**Department of Personnel & Administration
Response:**

Agree. Implementation date: Implemented and ongoing.

The Department agrees with the recommendation and actively monitors excess uncommitted reserves in all cash funds for compliance with Senate Bill 98-194. The Department submitted *Schedule 9.B –Cash Fund Reserve Plan* as part of the Fiscal Year 2012 budget request with a suggested transfer of \$136,047 to the General Fund. In January 2011, OSPB staff requested updated data. As of that date, the Department identified \$75,483 available for transfer to the General Fund. This figure was used in the March 3, 2011, Joint Budget Committee staff figure setting document recommending the following for the Office of the State Controller: “*Staff’s recommendation includes appropriating the \$75,483 cash funds that the Department initially requested to transfer to the General Fund for Fiscal Year 2011 (from the Supplier Database Cash Fund) to offset General Fund in the Personal Services line item for Fiscal Year 2012.*” The final Joint Budget Committee staff recommendation understated the funds available for transfer and disregarded the Department’s most current *Schedule 9.B - Cash Fund Reserve Plan* submitted in February 2011 proposing transfer of \$152,469. Consequently, the Department was unable to fully reduce the excess uncommitted reserves in Fiscal Year 2011. For the excess uncommitted reserve balance of \$88,699 identified at the end of Fiscal Year 2011, the Department will again submit a *Schedule 9.B - Cash Fund Reserve Plan* as part of the Fiscal Year 2013 budget request. The details of that plan will be presented in the official budget request for Fiscal Year 2013.

Department of Public Health and Environment

As of June 30, 2011, the Department of Public Health and Environment had five cash funds out of compliance, with excess uncommitted reserves totaling approximately \$3 million. These funds are:

- **Fund: Newborn Genetics**

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

First year of required compliance: 2001

Status: Fiscal Year 2011 is the fourth year the Fund was not in compliance. Excess reserves for these 4 years are noted in the table below:

Fiscal Year	Amount of Excess
2001-2003*	—
2004	\$ 322,335
2005	\$ 619,513
2006-2009*	—
2010	\$ 653,048
2011	\$ 1,992,418

*This fund was in compliance during these years.

- **Fund: Assisted Living Residence**

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

First year of required compliance: 2001

Status: Fiscal Year 2011 is the ninth year the Fund was not in compliance. Excess reserves for these 9 years are noted in the table below:

Fiscal Year	Amount of Excess
2001-2002*	—
2003	\$ 307,280
2004	\$ 382,317
2005	\$ 182,142
2006	\$ 59,848
2007	\$ 81,393
2008	\$ 33,287
2009	\$ 60,746
2010	\$ 279,220
2011	\$ 472,596

*This fund was in compliance during these years.

- **Fund: Trauma System**

Purpose: Support a program to designate qualifying health care facilities as trauma centers.

First year of required compliance: 2003

Status: Fiscal Year 2011 is the seventh year the Fund was not in compliance. Excess reserves for these 7 years are noted in the table below:

Fiscal Year	Amount of Excess
2003*	–
2004	\$ 27,299
2005	\$ 37,244
2006*	–
2007	\$ 66,734
2008	\$ 77,864
2009	\$ 48,484
2010	\$ 25,923
2011	\$ 137,884

*This fund was in compliance during these years.

- Fund: Home Care Agency**
Purpose: Administer and enforce standards for home care agencies.
First year of required compliance: 2011
Status: Fiscal Year 2011 is the first year the Fund was not in compliance, with an excess reserve of \$24,378.
- Fund: Health Facilities General Licensure**
Purpose: License, establish, and enforce standards of operation for health facilities not wholly owned and operated by a governmental unit or agency.
First year of required compliance: 2003
Status: Fiscal Year 2011 is the fifth year the Fund was not in compliance. Excess reserves for these 5 years are noted in the table below:

Fiscal Year	Amount of Excess
2003-2004*	–
2005	\$ 18,703
2006-2007*	–
2008	\$ 122,044
2009	\$ 130,563
2010	\$ 102,308
2011	\$ 391,666

*This fund was in compliance during these years.

Recommendation No. 11:

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

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

Agree. Implementation date: June 2015.

In accordance with Senate Bill 98-194, for all funds that are subject to Senate Bill 98-194 and exceeded the target reserve level on June 30, 2011, the Department provided a *Schedule 9.A - Cash Funds Status*, *Schedule 9.B - Cash Fund Reserve Plan*, and *Schedule 9.C - Waiver*, as applicable, to OSPB.

The Department anticipates the Trauma System Fund, Health Facilities General Licensure Fund, and Home Care Agency Fund to be in compliance by June 30, 2012.

The Department requested a waiver for the excess uncommitted reserves in the Assisted Living Residence Fund for which compliance is anticipated by June 30, 2015.

The Department has also requested a waiver for the excess uncommitted reserves in the Newborn Genetics Fund. The Department must continue to maintain a fund balance of no less than \$1 million in order to maintain compliance with the State Controller's requirements due to prior years' negative balances resulting from a 90-day receivable cycle. The fee was raised this year to cover new testing, but the Department does not anticipate raising the fee for the next several years unless the fund balance is in danger of dropping below the State Controller's Office's required amount.

The Department will continue to monitor revenues, expenditures, fund balances, and excess uncommitted reserves by assessing the submitted schedules and will continue to take necessary actions to bring the fund balances to or below the target or alternative reserves levels so that all cash funds will come into compliance with Senate Bill 98-194 requirements.

Department of Public Safety

As of June 30, 2011, the Department of Public Safety had four cash funds out of compliance, with excess uncommitted reserves totaling approximately \$255,000.

- Fund: Fire Suppression Cash**
Purpose: Support the administration of the fire suppression program.
First year of required compliance: 2003
Status: Fiscal Year 2011 is the third year the Fund was not in compliance. Excess reserves for these 3 years are noted in the table below:

Fiscal Year	Amount of Excess
2003	\$ 51,710
2004	\$ 51,569
2005-2010*	—
2011	\$ 67,497

*This fund was in compliance during these years.

- Fund: Hazardous Material Responder Voluntary Certification**
Purpose: Support the administration of the hazardous materials responder voluntary certification program.
First year of required compliance: 2003
Status: Fiscal Year 2011 is the second year the Fund was not in compliance. Excess reserves for these 2 years are noted in the table below:

Fiscal Year	Amount of Excess
2003-2009*	—
2010	\$ 45,490
2011	\$ 34,657

*This fund was in compliance during these years.

- Fund: Firefighter/First Responder**
Purpose: Supports the duties of the Division of Fire Safety.
First year of required compliance: 2003
Status: Fiscal Year 2011 is the fifth year the Fund was not in compliance. Excess reserves for these 5 years are noted in the following table:

Fiscal Year	Amount of Excess
2003	\$ 45,989
2004	\$ 41,573
2005-2008*	—
2009	\$ 54,635
2010	\$ 47,935
2011	\$ 82,680

*This fund was in compliance during these years.

- Fund: Reduced Cigarette Ignition Propensity Standards and Firefighter Protection Act Enforcement**
Purpose: Support processing, testing, enforcement, and oversight activities of the Reduced Cigarette Ignition Propensity Standards and Firefighter Protection Act.
First year of required compliance: 2011
Status: Fiscal Year 2011 is the first year the Fund was not in compliance, with an excess reserve of \$70,108.

Recommendation No. 12:

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

Department of Public Safety Response:

Agree. Implementation date: June 2012.

The Colorado Department of Public Safety currently monitors the fund balances in all funds, and additional cash has been retained in the funds listed below for a scheduled capital purchase. The Fire Suppression Cash Fund (COFRS Fund 12C), Hazardous Material Responder Voluntary Certification Fund (COFRS Fund 12F), Firefighter/First Responder Fund (COFRS Fund 203), and Reduced Cigarette Ignition Propensity Standards and Firefighter Protection Act Enforcement Fund (COFRS Fund 22N) are special revenue funds administered by the Colorado Division of Fire Safety (CDFS) within the Department. CDFS has been accumulating extra reserves to fund the development and acquisition of a division-wide database that includes online permitting, licensing, and training certification records. In addition, a substantial portion of the fees collected by Fund 22N are for multiple years, and no adjustment for revenue applicable to future years was made in Fiscal Year 2011. If this adjustment was made, the excess uncommitted reserve would be reduced. A contract

for building the database was awarded to a vendor in Fiscal Year 2011 with project completion and payment scheduled in Fiscal Year 2012. Once payment is made on the database, it is projected that the uncommitted reserves in the funds listed above will return to balances permitted by Section 24-75-402, C.R.S.

Department of Regulatory Agencies

As of June 30, 2011, the Department of Regulatory Agencies had nine cash funds out of compliance, with excess uncommitted reserves totaling approximately \$3.6 million.

- **Fund: Consumer Outreach & Education**
Purpose: Develop, implement, and maintain the Consumer Outreach & Education program.
First year of required compliance: 2011
Status: Fiscal Year 2011 is the first year the Fund was not in compliance, with an excess reserve of \$19,090.
- **Fund: Financial Services Cash Fund**
Purpose: Support the activities of the Division of Financial Services.
First year of required compliance: 2003
Status: Fiscal Year 2010 was the third year the Fund was not in compliance. Excess reserves for these 3 years are noted in the table below:

Fiscal Year	Amount of Excess
2003-2004*	—
2005	\$ 56,229
2006	\$ 38,158
2007-2010*	—
2011	\$ 168,398

*This fund was in compliance during these years.

- **Fund: Motor Carrier**
Purpose: Support the supervision and regulation of motor carriers.
First year of required compliance: 2003
Status: Fiscal Year 2011 was the second year the Fund was not in compliance. Excess reserves for these 2 years are noted in the following table:

Fiscal Year	Amount of Excess
2003-2009*	–
2010	\$ 522,033
2011	\$ 198,727

*This fund was in compliance during these years.

- **Fund: Low-Income Telephone Assistance**

Purpose: Administer reimbursements to each provider of basic local exchange telecommunications services for its provisions of low-income telephone assistance.

First year of required compliance: 2001

Status: Fiscal Year 2011 was the fourth year the Fund was not in compliance. Excess reserves for these 4 years are noted in the table below:

Fiscal Year	Amount of Excess
2001	\$ 103,574
2002-2004*	–
2005	\$ 349,282
2006	\$ 775,716
2007-2010*	–
2011	\$ 275,318

*This fund was in compliance during these years.

- **Fund: Mortgage Broker Registration**

Purpose: To administer the Mortgage Loan Originator Licensing and Mortgage Company Registration program.

First year of required compliance: 2009

Status: Fiscal Year 2011 is the second year the Fund was not in compliance. Excess reserves for these 2 years are noted in the table below:

Fiscal Year	Amount of Excess
2009	\$ 182,873
2010*	–
2011	\$ 760,846

*This fund was in compliance during this year.

- **Fund: Real Estate Cash Fund**

Purpose: Collects fees for licenses, fines, and registrations for real estate brokers to support the Division's mission to protect the public from incompetent and dishonest real estate practitioners.

First year of required compliance: 2003

Status: Fiscal Year 2011 was the fifth year the Fund was not in compliance. Excess reserves for these 5 years are noted in the table below:

Fiscal Year	Amount of Excess
2003	\$ 1,034,446
2004	\$ 615,426
2005	\$ 1,167,900
2006	\$ 1,018,346
2007-2010*	\$ -
2011	\$ 19,426

*This fund was in compliance during these years.

- **Fund: Conservation Easement Appraisal Revenue**

Purpose: Support the review of conservation easement appraisals and the regulation of the appraisers.

First year of required compliance: 2010

Status: Fiscal Year 2011 was the second year the Fund was not in compliance. Excess reserves for these 2 years are noted in the table below:

Fiscal Year	Amount of Excess
2010	\$ 106,152
2011	\$ 69,795

- **Fund: Division of Registrations**

Purpose: Support the Division's mission to protect the public through effective licensure and enforcement of many professionals and occupations.

First year of required compliance: 2001

Status: Thirteen boards and commissions were out of compliance and had excess reserves totaling \$1,607,282 at the end of Fiscal Year 2010. Fiscal Year 2011 was the 11th year the Fund was not in compliance, with an excess reserve of \$1,956,303. A detail of these boards follows:

Addiction Counselors Board	\$ 136,910
Barbers & Cosmetologists Board ¹	\$ 223,930
Chiropractic Board ¹	\$ 48,070
Electrical Board	\$ 50,399
Engineers & Land Surveyors Board ¹	\$ 464,692
Landscape Architects Board	\$ 59,181
Massage Therapists Board ¹	\$ 52,418
Mental Health Board ¹	\$ 250,446

Nursing Board ¹	\$ 335,537
Optometric Board ¹	\$ 64,745
Outfitters Board ¹	\$ 32,541
Passenger Tramway Safety Board ¹	\$ 2,556
Pharmacy Board ¹	\$ 234,879

Total Excess Reserves, Fiscal Year 2011 \$1,956,303

¹ These boards and commissions had excess reserves in Fiscal Year 2010.

The excess reserves for the Division of Registrations for these 11 years are noted in the table below:

Fiscal Year	Amount of Excess
2001	\$ 267,753
2002*	\$ -
2003	\$ 761,333
2004	\$ 1,325,300
2005	\$ 2,082,903
2006	\$ 2,487,140
2007	\$ 1,636,309
2008	\$ 901,928
2009	\$ 842,311
2010	\$ 1,607,282
2011	\$ 1,956,303

*This fund had excess uncommitted reserves for this year; however, the amount of the excess was not reported.

- **Fund: Prescription Drug Monitoring**

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

First year of required compliance: 2007

Status: Fiscal Year 2011 was the third year the Fund was not in compliance. Excess reserves for these 3 years are noted in the table below:

Fiscal Year	Amount of Excess
2007-2008*	\$ -
2009	\$ 129,482
2010	\$ 69,556
2011	\$ 120,412

*This fund was in compliance during these years.

Recommendation No. 13:

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

Department of Regulatory Agencies Response:

Agree. Implementation date: Compliance targeted for all funds as soon as possible, including June 2012 and June 2013, as noted below.

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

- Financial Services Cash Fund: June 2012.
- Motor Carrier Cash Fund: June 2012.
- Conservation Easement Appraisal Cash Fund: June 2012.
- Low-Income Telephone Assistance Cash Fund: June 2012.
- Division of Registrations Cash Fund: June 2012 (nine of 13 boards) and June 2013 (four of 13 boards).
- Prescription Drug Monitoring Fund: June 2012.
- Consumer Outreach and Education Cash Fund: June 2012.
- Mortgage Broker Cash Fund: June 2013.
- Real Estate Cash Fund: June 2012.

For the following funds, fee-setting and/or statutory transfer authority will enable resolutions in the current fiscal year: Financial Services Cash Fund, Motor Carrier Cash Fund, Low-Income Telephone Assistance Cash Fund, Consumer Outreach and Education Cash Fund, and Division of Registrations Cash Fund (nine of 13 boards). For all other funds, compliance is expected in the next fiscal year, as follows: Mortgage Broker Cash Fund and Division of Registrations Cash Fund (four of 13 boards).

Department of Revenue

As of June 30, 2011, the Department of Revenue had three cash funds out of compliance, with excess uncommitted reserves totaling approximately \$1.1 million. These cash funds are:

- **Fund: Racing**

Purpose: Promote racing and the recreation, entertainment, and commercial benefits derived from racing.

First year of required compliance: 2005

Status: Fiscal Year 2011 was the second year the Fund was not in compliance. Excess reserves for these 2 years are noted in the table below:

Fiscal Year	Amount of Excess
2005-2009*	–
2010	\$ 71,522
2011	\$ 242,508

*This fund was in compliance during these years.

- **Fund: Colorado Dealer License Board**

Purpose: Support the regulatory oversight function of the Motor Vehicle Dealer Board.

First year of required compliance: 2001

Status: Fiscal Year 2011 was the fourth year the Fund was not in compliance. Excess reserves for these 4 years are noted in the table below:

Fiscal Year	Amount of Excess
2001	\$ 163,256
2002-2006*	–
2007	\$ 569,256
2008-2009*	–
2010	\$ 644,669
2011	\$ 331,550

*This fund was in compliance during these years.

- **Fund: Liquor Law Enforcement**

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

First year of required compliance: 2003

Status: Fiscal Year 2011 is the fourth year the Fund was not in compliance. Excess reserves for these 4 years are noted in the following table:

Fiscal Year	Amount of Excess
2003-2007*	–
2008	\$ 210,305
2009	\$ 358,335
2010	\$ 455,866
2011	\$ 482,663

*This fund was in compliance during these years.

Recommendation No. 14:

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

Department of Revenue Response:

Agree. Implementation date: June 2013.

The Department does monitor excess uncommitted reserves and will continue to do so on an ongoing basis. The reason why the various cash funds are not currently in compliance with state statute is due to mitigating factors, as described below, for each cash fund identified.

Racing Fund: In Fiscal Year 2011, expenditures were lower than projected at fee setting despite a fee decrease. Consequently, fees for Fiscal Year 2012 have been adjusted downward accordingly. Cash flow and expenditure projections for Fiscal Year 2012 and Fiscal Year 2013 indicate that the fund balance will stabilize and comply with state statutes by the end of Fiscal Year 2013 with the implementation of modest fee adjustments, as necessary.

Auto Dealers License Fund: This fund continues to be challenged by the volatility of the automotive industry, as evidenced by the significant changes in license fees. In Fiscal Year 2010, license fees increased 90 percent, while in Fiscal Year 2011 and Fiscal Year 2012, fees decreased 35 percent and 5 percent, respectively. Cash flow projections for the next three fiscal years show that the fund balance will stabilize and comply with state statutes, although minor fee adjustments are projected. The continued modest decline in dealer licenses could be attributable to the sluggish economy and uncertainties in the automotive market. Industry indicators suggest a leveling effect in Fiscal Year 2013 if not a slight increase in dealer licenses. The Division is limited to a one fee adjustment

per fiscal year; thus, current fee levels cannot be adjusted until Fiscal Year 2013.

Liquor Enforcement Cash Fund: In Fiscal Year 2011, expenditures were lower than projected, and no fee adjustments were made nor are any anticipated this fiscal year. Cash flow and expenditure projections for Fiscal Year 2012 and Fiscal Year 2013 show that the fund balance will stabilize and comply with state statutes without a fee adjustment. The Division believes it is in its best interest to allow the cash fund to stabilize over the next 2 fiscal years without adjusting fees, given that fee adjustments are disruptive to the industry and that current cash flow projections do not justify a fee adjustment.

Department of State

As of June 30, 2011, the Department of State had two cash funds out of compliance, with excess uncommitted reserves totaling approximately \$3.4 million. These cash funds are:

- **Fund: Secretary of State Fees**

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

First year of required compliance: 2003

Status: Fiscal Year 2011 is the eighth year the Fund was not in compliance. Excess reserves for these 8 years are noted in the following table:

Fiscal Year	Amount of Excess
2003	\$ 4,757,996
2004	\$ 4,667,217
2005	\$ 2,554,809
2006	\$ 2,847,940
2007	\$ 709,445
2008	\$ 2,069,888
2009*	—
2010	\$ 1,911,907
2011	\$ 3,221,197

*This fund was in compliance during this year.

- **Fund: Notary Administration**

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

First year of required compliance: 2003

Status: Fiscal Year 2011 is the eighth year the Fund was not in compliance. Excess reserves for these 8 years are noted in the table below:

Fiscal Year	Amount of Excess
2003	\$ 200,125
2004	\$ 499,279
2005	\$ 426,887
2006	\$ 568,105
2007	\$ 717,884
2008	\$ 552,021
2009*	—
2010	\$ 148,145
2011	\$ 167,951

*This fund was in compliance during this year.

Recommendation No. 15:

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

Department of State Response:

Agree. Implementation date: June 2013.

The Department is anticipating that the Secretary of State Fees Fund (Fund #200) will be in compliance by June 2013. The Department continues to analyze the trends of business filers. Current information indicates that business filings continue to increase, suggesting that new businesses are being formed even in a struggling economy. The business filings fees set by the Department are among the lowest in the nation. To reduce the excess reserves, the Department has temporarily reduced the fee for the document out-of-state (foreign) entities must file to do business in the State of Colorado. The Department plans to reduce two more filing fees that should result in a total revenue reduction of \$400,000. In addition, the Department plans on submitting budget adjustments to increase spending authority in its November 1 budget request. If the budget amendment decision items get approved, the projected reduction would be \$2.6 million. In addition to these changes, the Department is seeking sponsorship for legislation with slightly less than a \$500,000 impact the first year. However, unanticipated events could preclude this fund from coming into compliance with Senate Bill 98-194 requirements.

The Department is anticipating that the Notary Administration Fund (Fund #20N) will be in compliance by June 2013. The Department has seen a slight decrease to the number of new notary applications since the adoption of Senate Bill 09-111, which changed the requirements to become a notary public. Thus, the Department projects that the revenue will slowly decrease and expenditures will stay the same. In addition, the Department is seeking sponsorship for legislation to collapse the Notary Administration Fund with the Department of State cash fund.

However, the Department wishes to state that the fund balance provisions of Senate Bill 98-194 are excessively restrictive for our cash funds. This law was passed in 1998, and the economic conditions were much different than they are today.

Disposition of Prior Audit Recommendations

The following recommendations are from the *Cash Funds Uncommitted Reserves Report* for the Fiscal Year Ended June 30, 2010.

Rec. No.	Recommendation	Disposition
1	The Department of Agriculture should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with statutory requirements.	See current year Recommendation No. 1
2	The Office of the Governor should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with statutory requirements.	See current year Recommendation No. 3
3	The Department of Health Care Policy and Financing should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with statutory requirements.	No longer applicable due to change in interpretation
4	The Department of Human Services should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with statutory requirements.	See current year Recommendation No. 4
5	The Judicial Branch should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with statutory requirements.	See current year Recommendation No. 5
6	The Department of Labor and Employment should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with statutory requirements.	See current year Recommendation No. 6

Rec. No.	Recommendation	Disposition
7	The Department of Law should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with statutory requirements.	See current year Recommendation No. 7
8	The Department of Local Affairs should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with statutory requirements.	See current year Recommendation No. 8
9	The Department of Natural Resources should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with statutory requirements.	See current year Recommendation No. 9
10	The Department Personnel & Administration should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with statutory requirements.	See current year Recommendation No. 10
11	The Department of Public Health and Environment should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with statutory requirements.	See current year Recommendation No. 11
12	The Department of Public Safety should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with statutory requirements.	See current year Recommendation No. 12
13	The Department of Regulatory Agencies should monitor excess uncommitted reserves to ensure that cash funds are in compliance with statutory requirements.	See current year Recommendation No. 13
14	The Department of Revenue should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with statutory requirements.	See current year Recommendation No. 14
15a	The Department of State should monitor its excess uncommitted reserves to ensure all cash funds are in compliance with statutory requirements.	See current year Recommendation No. 15

Rec. No.	Recommendation	Disposition
15b	The Department of State should work with the Department of Public Safety to monitor the excess uncommitted reserves in the Identity Theft Financial Fraud cash fund to ensure this cash fund is in compliance with statutory requirements.	Implemented
16	The Department of Treasury should work with the Departments of Revenue and Public Health and Environment to monitor the excess uncommitted reserves in the AIR Cash Fund to ensure this cash fund is in compliance with statutory requirements.	No longer applicable due to change in interpretation

Financial Information



October 19, 2011

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, 2011. The accompanying *Cash Funds Uncommitted Reserves Report* is the responsibility of the Office of the State Controller and was prepared for the purpose of monitoring compliance with Section 24-75-402, C.R.S. Our engagement was conducted pursuant to Section 24-30-207, C.R.S., in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included such procedures as we considered necessary.

Our procedures and findings are as follows:

1. For the State's colleges and universities, we agreed the fund balance and fee revenue to the State's central accounting records without exception. However, the total revenue and total expenses for higher education cash funds reported on the *Cash Funds Uncommitted Reserves Report* are both \$38,737 higher than the State's central accounting records. This occurs because interdepartmental transactions are recorded in revenue and expenditure accounts, inflating those amounts for higher education cash funds. The inflation has no significant effect on the excess uncommitted reserves reported. The fund balance, exempt assets, fee revenue, total revenue, and total expense for all other agencies agreed to the State's central accounting records without exception.
2. We agreed the previously appropriated fund balance to the statutory appropriation without exception.
3. We recalculated the nonfee fund balance, the uncommitted reserve, the target reserve, and the excess uncommitted reserve without exception.
4. We compared the alternative reserve with the amount specified in statutes without exception.
5. We compared the types of accounts used to compile the amount of exempt assets and fee revenue with their statutory definitions without exception.
6. We compared each cash fund with its enabling statute, as applicable. Most cash funds were established by law for a specific program or purpose, with the exception of the funds in the State's colleges and universities.

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

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



We Set the Standard for Good Government

**CASH FUNDS UNCOMMITTED RESERVES REPORT, Uncommitted Reserves Equal to or Greater Than \$50,000
FOR FISCAL YEAR ENDED JUNE 30, 2011**

Department/Agency	Fund	Fund Balance (Note 4)	Exempt Assets (Note 5)
Department of Agriculture			
BAA DEPARTMENT OF AGRICULTURE	103 AGRICULTURAL PRODUCTS INSPECTION	302,936	1,870
BAA DEPARTMENT OF AGRICULTURE	104 VETERINARY VACCINE AND SERVICE	110,042	0
BAA DEPARTMENT OF AGRICULTURE	16R INSPECTION AND CONSUMER SERVICES	1,523,854	0
BAA DEPARTMENT OF AGRICULTURE	23S PLANT HEALTH, PEST CONTROL, AND ENVIRONMENTAL PROTECTION	1,352,362	250
BAA DEPARTMENT OF AGRICULTURE	294 PET ANIMAL CARE AND FACILITY	93,328	0
Total, Department of Agriculture		3,382,522	2,120
Department of Education			
DAA DEPARTMENT OF EDUCATION	293 EDUCATOR LICENSURE	491,090	0
Total, Department of Education		491,090	0
Office of the Governor			
EDA OFFICE OF ECONOMIC DEVELOPMENT	13P TRAVEL AND TOURISM ADDITIONAL	2,315,448	367
Total, Office of the Governor		2,315,448	367
Department of Health Care Policy and Financing			
UHA DEPT OF HLTH CARE POLICY & FIN	22X MEDICAID NURSING FACILITY	4,189,426	0
UHA DEPT OF HLTH CARE POLICY & FIN	24A HOSPITAL PROVIDER FEE	18,475,734	0
Total, Department of Health Care Policy and Financing		22,665,160	0
Department of Higher Education			
GAA DEPARTMENT OF HIGHER EDUCATION	21B INNOVATIVE HIGHER EDUCATION RESEARCH	1,739,699	0
GPA PRIVATE OCCUPATIONAL SCHOOL DV	222 PRIVATE OCCUPATIONAL SCHOOLS	125,677	874
Total, Department of Higher Education		1,865,376	874
Department of Human Services			
IHA DEPARTMENT OF HUMAN SERVICES	12T CHILD CARE LICENSING	113,619	0
IHA DEPARTMENT OF HUMAN SERVICES	17K RECORDS AND REPORTS	80,071	0
IHA DEPARTMENT OF HUMAN SERVICES	18R FOOD DISTRIBUTION PROGRAM SERVICE	266,966	0
IHA DEPARTMENT OF HUMAN SERVICES	504 BUSINESS ENTERPRISE PROGRAM	661,971	416,445
IIB COLO. MENT HEALTH INST PUEBLO	516 WORK THERAPY	56,496	0
Total, Department of Human Services		1,179,123	416,445
Judicial Branch			
JBA SUPREME COURT LIBRARY	700 OTHER EXPENDABLE TRUSTS	378,437	3,976
Total, Judicial Branch		378,437	3,976
Department of Labor and Employment			
KAA DEPT OF LABOR AND EMPLOYMENT	136 DISPLACED HOMEMAKERS	79,758	0
KAA DEPT OF LABOR AND EMPLOYMENT	137 BOILER INSPECTION	1,629,891	0
Total, Department of Labor and Employment		1,709,649	0
Department of Law			
LAA DEPARTMENT OF LAW	150 COLLECTION AGENCY BOARD	156,955	0
LAA DEPARTMENT OF LAW	151 UNIFORM CONSUMER CREDIT CODE	499,262	0
Total, Department of Law		656,217	0
Department of Local Affairs			
NAA DEPARTMENT OF LOCAL AFFAIRS	11E MOFFAT TUNNEL	75,403	0
NAA DEPARTMENT OF LOCAL AFFAIRS	12V BUILDING REGULATION	430,210	0
NAA DEPARTMENT OF LOCAL AFFAIRS	16E PRIVATE ACTIVITY BOND ALLOCATION	114,714	0
Total, Department of Local Affairs		620,327	0

Previously Appropriated Fund Balance (Note 6)	Fee Revenues (Note 7)	Total Revenue	Total Expenses	Nonfee Fund Balance (Note 8)	Uncommitted Reserves (Note 9)	Target/ Alternative Reserve (Note 10)	Excess Uncommitted Reserve (Note 11)
0	2,108,116	2,114,442	2,114,775	901	300,165	348,938	0
0	335,543	335,543	338,112	0	110,042	55,788	54,254
0	3,798,143	3,936,613	3,952,664	53,601	1,470,253	1,976,332	0
0	4,104,367	4,199,219	3,342,255	30,542	1,321,570	1,671,128	0
0	640,676	653,178	640,457	1,786	91,542	105,675	0
0	10,986,845	11,238,995	10,388,263	86,830	3,293,572	4,157,861	54,254
0	2,088,385	2,088,385	1,882,872	0	491,090	310,674	180,416
0	2,088,385	2,088,385	1,882,872	0	491,090	310,674	180,416
1,906,676	344,020	994,990	586,219	267,198	141,207	96,726	44,481
1,906,676	344,020	994,990	586,219	267,198	141,207	96,726	44,481
0	26,320,554	26,485,390	30,802,527	26,074	4,163,352	5,082,417	0
0	441,057,840	442,553,052	429,390,242	62,422	18,413,312	70,849,390	0
0	467,378,394	469,038,442	460,192,769	88,496	22,576,664	75,931,807	0
0	380,267	2,083,865	2,330,000	1,422,236	317,463	384,450	0
0	807,498	807,497	761,761	0	124,803	125,691	0
0	1,187,765	2,891,362	3,091,761	1,422,236	442,266	510,141	0
0	758,120	761,507	739,776	505	113,114	122,063	0
0	806,490	806,490	794,926	0	80,071	131,163	0
0	256,028	435,226	332,943	109,919	157,047	54,936	102,111
0	314,694	983,991	1,039,840	167,003	78,523	171,574	0
0	358,171	365,658	359,960	1,157	55,339	59,393	0
0	2,493,503	3,352,872	3,267,445	278,584	484,094	539,129	102,111
0	200,591	493,117	390,731	222,137	152,324	64,471	87,853
0	200,591	493,117	390,731	222,137	152,324	64,471	87,853
0	101,594	101,594	120,887	0	79,758	145,000	0
0	1,323,505	1,350,840	1,185,156	32,982	1,596,909	1,006,870	590,039
0	1,425,099	1,452,434	1,306,043	32,982	1,676,667	1,151,870	590,039
0	442,725	449,151	473,769	2,246	154,709	78,172	76,537
0	1,386,677	1,461,282	1,326,831	25,490	473,772	437,854	35,918
0	1,829,402	1,910,433	1,800,600	27,736	628,481	516,026	112,455
0	23,542	24,702	0	3,541	71,862	250,000	0
0	628,527	636,874	527,602	5,638	424,572	87,054	337,518
0	130,962	130,962	72,576	0	114,714	234,066	0
0	783,031	792,538	600,178	9,179	611,148	571,120	337,518

**CASH FUNDS UNCOMMITTED RESERVES REPORT, Uncommitted Reserves Equal to or Greater Than \$50,000
FOR FISCAL YEAR ENDED JUNE 30, 2011**

Department/Agency	Fund		Fund Balance (Note 4)	Exempt Assets (Note 5)
Department of Natural Resources				
PHA OIL AND GAS CONSERVATION COMM	170	OIL & GAS CONSERVATION	7,885,382	2,752
PIA COLORADO GEOLOGICAL SURVEY	171	GEOLOGICAL SURVEY	807,224	5,471
PJA PARKS AND OUTDOOR RECREATION	16H	PARKS STORES REVOLVING	303,111	0
PJA PARKS AND OUTDOOR RECREATION	172	PARKS	5,166,951	581,277
PJA PARKS AND OUTDOOR RECREATION	173	SNOWMOBILE RECREATION	601,148	0
PJA PARKS AND OUTDOOR RECREATION	210	OFF HIGHWAY VEHICLES	10,768,468	965,922
PKA DIV RECLAMATION,MINING,SAFETY	256	MINED LAND RECLAMATION	623,612	4,564
Total, Department of Natural Resources			26,155,896	1,559,986
Department of Personnel & Administration				
ACA DIV OF FINANCE AND PROCUREMENT	281	SUPPLIER DATABASE	151,379	0
ACA DIV OF FINANCE AND PROCUREMENT	604	DEBT COLLECTION	494,472	9,587
Total, Department of Personnel & Administration			645,851	9,587
Department of Public Health and Environment				
FAA DEPT OF PUB HLTH & ENVIRONMENT	121	NEWBORN GENETICS	2,800,606	0
FAA DEPT OF PUB HLTH & ENVIRONMENT	246	ASSISTED LIVING RESIDENCE	649,836	0
FAA DEPT OF PUB HLTH & ENVIRONMENT	409	EMERGENCY MEDICAL SERVICES	1,282,230	0
FMA HEALTH-HEALTH FACILITIES	12A	TRAUMA SYSTEM	179,695	0
FMA HEALTH-HEALTH FACILITIES	22R	HOME CARE AGENCY	138,866	0
FMA HEALTH-HEALTH FACILITIES	265	HEALTH FACILITY GENERAL LICENSURE	622,132	0
Total, Department of Public Health and Environment			5,673,365	0
Department of Public Safety				
RAA DEPARTMENT OF PUBLIC SAFETY	12C	FIRE SUPPRESSION	71,041	0
RAA DEPARTMENT OF PUBLIC SAFETY	12F	HAZMAT RESPONDER VOLUNTEER CERTIFICATION	51,603	0
RAA DEPARTMENT OF PUBLIC SAFETY	203	FIREFIGHTER/FIRST RESPONDER	102,559	0
RAA DEPARTMENT OF PUBLIC SAFETY	22N	CIGARETTE IGNITION PROPENSITY STANDARDS	74,212	0
Total, Department of Public Safety			299,415	0
Department of Regulatory Agencies				
SAA DORA - EXECUTIVE DIRECTOR	22J	CONSUMER OUTREACH AND EDUCATION	54,511	1,500
SCA DIVISION OF BANKING	244	PUBLIC DEPOSIT ADMINISTRATION	484,421	0
SEA DIVISION OF FINANCIAL SERVICES	272	FINANCIAL SERVICES	407,774	6,749
SGA PUBLIC UTILITIES COMMISSION	184	FIXED UTILITIES	1,822,860	0
SGA PUBLIC UTILITIES COMMISSION	185	MOTOR CARRIER	589,596	0
SGA PUBLIC UTILITIES COMMISSION	251	LOW-INCOME TELEPHONE ASSISTANCE	525,318	0
SIA DIVISION OF REAL ESTATE	19U	MORTGAGE BROKER REGISTRATION	1,071,944	1,095
SIA DIVISION OF REAL ESTATE	212	REAL ESTATE	693,013	2,230
SIA DIVISION OF REAL ESTATE	22G	CONSERVATION EASEMENT APPRAISALS	87,890	0
SJD ACCOUNTANCY BOARD	189	DIVISION OF REGISTRATIONS	67,586	6,600
SJF BARBERS & COSMETOLOGISTS BOARD	189	DIVISION OF REGISTRATIONS	381,799	0
SJG CHIROPRACTIC BOARD	189	DIVISION OF REGISTRATIONS	97,989	0
SJH DENTAL BOARD	189	DIVISION OF REGISTRATIONS	101,633	50
SJI ELECTRICAL BOARD	189	DIVISION OF REGISTRATIONS	744,076	0
SJJ ENGINEERS & LAND SURVEYORS BD	189	DIVISION OF REGISTRATIONS	617,062	11,250
SJK MENTAL HEALTH BOARDS	189	DIVISION OF REGISTRATIONS	446,937	0
SJN NURSING BOARD	189	DIVISION OF REGISTRATIONS	1,165,058	149
SJP OPTOMETRIC BOARD	189	DIVISION OF REGISTRATIONS	81,830	0

Previously Appropriated Fund Balance (Note 6)	Fee Revenues (Note 7)	Total Revenue	Total Expenses	Nonfee Fund Balance (Note 8)	Uncommitted Reserves (Note 9)	Target/ Alternative Reserve (Note 10)	Excess Uncommitted Reserve (Note 11)
0	6,302,807	10,341,291	8,690,260	3,078,327	4,804,303	4,000,000	804,303
0	369,509	4,395,556	4,356,917	734,354	67,399	718,891	0
0	446,299	446,299	311,318	0	303,111	200,000	103,111
0	24,746,264	39,217,700	34,270,784	1,692,126	2,893,548	5,654,679	0
0	1,005,046	1,019,864	897,408	8,734	592,414	148,072	444,342
9,375,210	3,941,363	4,126,425	3,711,704	19,165	408,171	612,431	0
0	1,123,858	3,055,518	2,951,921	391,354	227,694	487,067	0
9,375,210	37,935,146	62,602,653	55,190,312	5,924,060	9,296,640	11,821,140	1,351,756
0	330,174	330,174	379,881	0	151,379	62,680	88,699
0	1,343,578	2,944,934	2,789,596	263,664	221,221	460,283	0
0	1,673,752	3,275,108	3,169,477	263,664	372,600	522,963	88,699
0	6,195,504	6,199,181	4,888,041	1,661	2,798,945	806,527	1,992,418
0	1,310,609	1,310,609	1,074,184	0	649,836	177,240	472,596
0	9,911,598	9,962,497	9,927,977	6,551	1,275,679	1,638,116	0
0	285,789	297,865	209,248	7,285	172,410	34,526	137,884
0	665,155	665,155	693,864	0	138,866	114,488	24,378
0	1,722,352	1,728,307	1,383,768	2,144	619,988	228,322	391,666
0	20,091,007	20,163,614	18,177,082	17,641	5,655,724	2,999,219	3,018,942
0	77,617	78,098	18,824	438	70,603	3,106	67,497
0	91,048	92,047	99,309	560	51,043	16,386	34,657
0	142,193	143,750	113,743	1,111	101,448	18,768	82,680
0	13,000	13,000	24,871	0	74,212	4,104	70,108
0	323,858	326,895	256,747	2,109	297,306	42,364	254,942
0	216,177	220,000	200,000	921	52,090	33,000	19,090
0	4,182,986	4,241,862	4,317,976	6,724	477,697	712,466	0
0	1,569,872	1,583,237	1,389,346	3,385	397,640	229,242	168,398
0	11,394,046	12,114,108	12,156,896	108,351	1,714,509	2,005,888	0
0	1,061,078	1,248,394	1,832,747	88,466	501,130	302,403	198,727
0	626,058	626,058	334,634	0	525,318	250,000	275,318
0	2,032,606	2,318,778	1,077,843	132,159	938,690	177,844	760,846
0	4,086,673	4,396,489	3,773,805	48,679	642,104	622,678	19,426
0	74,794	74,794	109,665	0	87,890	18,095	69,795
0	597,629	597,628	554,355	0	60,986	91,469	0
0	1,051,543	1,051,543	956,779	0	381,799	157,869	223,930
0	274,340	274,340	302,540	0	97,989	49,919	48,070
0	1,416,433	1,416,433	1,016,484	0	101,583	167,720	0
0	5,450,738	5,450,739	4,204,102	0	744,076	693,677	50,399
0	1,075,733	1,075,732	855,276	0	605,812	141,121	464,691
0	1,324,783	1,354,783	1,130,872	9,897	437,040	186,594	250,446
0	3,701,209	4,307,471	4,032,817	163,957	1,000,952	665,415	335,537
0	95,230	95,230	103,548	0	81,830	17,085	64,745

**CASH FUNDS UNCOMMITTED RESERVES REPORT, Uncommitted Reserves Equal to or Greater Than \$50,000
FOR FISCAL YEAR ENDED JUNE 30, 2011**

Department/Agency		Fund		Fund Balance (Note 4)	Exempt Assets (Note 5)
SJQ	OUTFITTERS BOARD	189	DIVISION OF REGISTRATIONS	57,273	0
SJR	PASSENGER TRAMWAY SAFETY BOARD	189	DIVISION OF REGISTRATIONS	99,328	0
SJS	PHARMACY BOARD	189	DIVISION OF REGISTRATIONS	414,959	25
SJX	ADDICTION COUNSELORS	189	DIVISION OF REGISTRATIONS	188,166	0
SKA	LANDSCAPE ARCHITECTS BOARD	189	DIVISION OF REGISTRATIONS	78,359	0
SKC	MASSAGE THERAPISTS	189	DIVISION OF REGISTRATIONS	135,455	0
SJS	PHARMACY BOARD	18S	PRESCRIPTION DRUG MONITORING	167,695	0
SLA	DIVISION OF SECURITIES	213	DIVISION OF SECURITIES	477,176	0
Total, Department of Regulatory Agencies				11,059,708	29,648
Department of Revenue					
TAA	REVENUE - ADMINISTRATION	16V	RACING	428,483	0
TAA	REVENUE - ADMINISTRATION	192	COLORADO DEALER LICENSE BOARD	775,705	1,355
TAA	REVENUE - ADMINISTRATION	236	LIQUOR LAW ENFORCEMENT	858,259	1,763
Total, Department of Revenue				2,062,447	3,118
Department of State					
VAA	DEPARTMENT OF STATE	200	SECRETARY OF STATE FEES	6,230,101	0
VAA	DEPARTMENT OF STATE	20N	NOTARY ADMINISTRATION	214,964	0
Total, Department of State				6,445,065	0
Grand Total				87,605,096	2,026,121

Previously Appropriated Fund Balance (Note 6)	Fee Revenues (Note 7)	Total Revenue	Total Expenses	Nonfee Fund Balance (Note 8)	Uncommitted Reserves (Note 9)	Target/ Alternative Reserve (Note 10)	Excess Uncommitted Reserve (Note 11)
0	84,681	86,681	141,886	1,321	55,952	23,411	32,541
0	552,912	552,912	586,499	0	99,328	96,772	2,556
0	1,096,153	1,096,153	1,091,240	0	414,934	180,055	234,879
0	441,064	441,064	310,645	0	188,166	51,256	136,910
0	191,327	191,327	116,231	0	78,359	19,178	59,181
0	209,377	209,377	503,254	0	135,455	83,037	52,418
0	348,503	348,502	286,564	0	167,695	47,283	120,412
0	3,259,993	3,260,063	3,400,880	10	477,166	561,145	0
0	46,415,938	48,633,698	44,786,884	563,870	10,466,190	7,584,622	3,588,315
0	1,283,422	1,283,423	1,127,119	0	428,483	185,975	242,508
0	2,376,481	2,376,484	2,683,629	1	774,349	442,799	331,550
0	2,311,279	2,312,363	2,263,217	402	856,094	373,431	482,663
0	5,971,182	5,972,270	6,073,965	403	2,058,926	1,002,205	1,056,721
0	17,391,282	18,111,701	16,733,896	247,811	5,982,290	2,761,093	3,221,197
0	286,666	286,666	284,930	0	214,964	47,013	167,951
0	17,677,948	18,398,367	17,018,826	247,811	6,197,254	2,808,106	3,389,148
11,281,886	618,805,866	653,626,173	628,180,174	9,454,936	64,842,153	110,630,444	14,257,650

NOTES TO CASH FUNDS UNCOMMITTED RESERVES REPORT

NOTE 1. PURPOSE

Section 24-30-207, C.R.S., 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 generally accepted accounting principles (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), C.R.S., 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), C.R.S., or a special purpose authority
- Any cash fund that is established for capital construction
- Any cash fund for which the reserve amounts are based on actuarial requirements
- Any trust fund
- Any cash fund with uncommitted reserves of less than \$50,000
- The Petroleum Storage Tank Fund
- The Hazardous Substance Response Fund
- The Land and Water Management Fund

- The Brand Inspection Fund
- The Colorado State Fair Authority Cash Fund
- The Highway Users' Tax Fund
- The State Highway Fund
- The Workers' Compensation Cash Fund
- The Workers' Compensation Cost Containment Fund
- The State Commission on Judicial Performance Cash Fund
- The Motorcycle Operator Safety Training Fund
- The Colorado Disabled Telephone Users Fund
- The Colorado Bureau of Investigation Identification Unit Fund
- The Buildings and Grounds Cash Fund
- The Judicial Department Information Technology Cash Fund
- The Private Activity Bond Allocations Fund
- The Colorado High Cost Administration Fund
- The Public School Construction and Inspection Cash Fund
- The Medical Marijuana License Fund
- Any cash fund used to fund a single program if the program has been in existence fewer than 2 full fiscal years

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

NOTE 4. FUND BALANCE

Fund balance is the net of total assets and total liabilities in each fund as of June 30, 2011.

NOTE 5. EXEMPT ASSETS

Exempt assets are any long-term assets or nonmonetary current assets held by the fund as of June 30, 2011. "Nonmonetary" 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 multiyear purposes.

NOTES TO CASH FUNDS UNCOMMITTED RESERVES REPORT

NOTE 7. FEE REVENUE

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

- Any monies collected from sources excluded from state fiscal year spending, as defined in Section 24-77-102(17), C.R.S.
- Any monies received through the imposition of penalties or fines or surcharges imposed on any person convicted of a crime.
- Any monies appropriated from the state General Fund.
- Any monies received through the imposition of taxes.
- Any monies received from charges or assessments, the amount of which is not determined by the entity.
- Any monies received from gifts or donations.
- Any monies received from local governmental grants or contracts.
- Any monies received through direct transfers from another entity, an enterprise, or a special purpose authority.
- Any monies received as interest or other investment income.

During Fiscal Year 2011, a legal memorandum from the Office of Legislative Legal Services concluded that if a cash fund has fees set in statute, those revenues are not “determined by the entity” and are excluded from the fee revenue calculation, in accordance with the fifth bullet above. In Fiscal Year 2011, a total of 40 funds had fees set in statute, for a total reduction of fee revenues in the amount of \$87 million. In addition, the elimination of these fee revenues resulted in 29 funds that would have otherwise been included in the report but are not under the new interpretation. In total, excess uncommitted reserves would have increased by 26 funds and \$23.4 million in Fiscal Year 2011 for a total of \$37.7 million if not for the change in the interpretation of the definition of fee revenues. In Fiscal Year 2010, 18 of these funds had excess uncommitted reserves of \$12.9 million, and 17 of those funds would have had excess uncommitted reserves of \$18 million in Fiscal Year 2011. Another nine funds were not in the Fiscal Year 2010 report but would have had excess uncommitted reserves in the Fiscal Year 2011 report if not for the change in interpretation.

NOTE 8. NONFEE FUND BALANCE

Nonfee 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 nonfee 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 2011 expenditures. In some cases, an alternative reserve is used when there is a reserve limit established by statute.

NOTE 11. EXCESS UNCOMMITTED RESERVE

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

Appendices

Appendix A

Descriptions of Cash Funds

These cash funds are included on the *Cash Funds Uncommitted Reserves Report* (pages 48-53) for the Fiscal Year Ended June 30, 2011, prepared by the Office of the State Controller.

Fund Description

AGRICULTURE

103	Agricultural Products Inspection	Fixed fees assessed for the inspection and certification of fruits and vegetables. All monies collected pay for operational costs.
104	Veterinary Vaccine and Service	Proceeds from the sale of vaccines and related services to be used for the purchase of vaccines and such other laboratory incidental expenses, including travel directly incidental to the designated disease control and eradication program, as may be determined by the State Agricultural Commission.
16R	Inspection and Consumer Services	Fees charged to issue inspection certificates for fruits and vegetables. Monies are used to pay the operational costs.
23S	Plant Health, Pest Control, and Environment Protection	Fees, fines, and penalties collected to implement, administer, and enforce provisions including, but not limited to: biological pest control, bee inspection efforts, ground water protection efforts, and pesticide applicator license and inspection efforts.
294	Pet Animal Care and Facility	Fees assessed for the inspection and licensing of pet animal care facilities. Fees used to ensure pet care facilities meet minimum standards for physical facilities, sanitation, ventilation, lighting, heating, cooling, humidity, and spatial and enclosure requirements; nutrition; humane care; medical treatment; and methods of operation and recordkeeping. Monies are used to fund the operational costs.

EDUCATION

293	Educator Licensure	Fees charged to cover the costs to administer examinations and to review applications for licenses, endorsements, and certificates as authorized by the State Board of Education. Fees are set annually and are \$80 for the initial license and \$40 for a substitute license.
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Fund Description

OFFICE OF THE GOVERNOR

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

HEALTH CARE POLICY AND FINANCING

22X Medicaid Nursing Collects provider fees on health care items or services
Facility provided by nursing facility providers for the purpose of
obtaining federal financial participation under the State's
medical assistance program.

24A Hospital Provider Fee Collects provider fees on health care items or services
provided by hospital providers for the purpose of obtaining
federal financial participation under the State's medical
assistance programs.

HIGHER EDUCATION

21B Innovative Higher Distributes funds to higher education institutions as matching
Education Research funding for sponsored research. Funds are distributed only to
the Colorado Higher Education Competitive Research
Authority.

222 Private Occupational Fees collected for any application requesting written
Schools authorization to operate a private occupational school within or
outside of Colorado or to change ownership of a private
occupational school. Fees shall be used for the direct or indirect
costs of the administration of providing standards for and to
foster and improve private occupational schools.

HUMAN SERVICES

12T Child Care Licensing New and continuing child care providers for state licenses. Fees
received and credited to the Fund are applied against all costs
associated with child care inspection licensing, developing a
methodology to assess the relationship between licensing costs
and fees, and annually reassessing costs and fees and reporting
the results to the State Board of Human Services.

Fund Description

17K	Records and Reports	Fees from conducting background screening on behalf of employers of job applicants against the registry database that contains individuals who have a confirmed history of child abuse.
18R	Food Distribution Program Services	Administrative fees support the administration of food distribution programs to eligible agencies authorized by federal law and the U.S. Department of Agriculture.
504	Business Enterprise Program	Consists of monies accruing from assessments against the net proceeds of each vending facility operator in the Business Enterprise Program. The assessments support equipment maintenance and repair, operator benefits, site improvements, and new development.
516	Work Therapy	Revenue is derived from contracts with area businesses for custodial services, printing, packaging, mailing, and other manual processing that can be performed by program clients. The funds are used to shelter workshop programs for training and employment of clients with developmental disabilities or mental illnesses at the three regional centers and at the Colorado Mental Health Institutes.

JUDICIAL BRANCH

700	Other Expendable Trusts-Supreme Court Law Library	Fees come from appellate court filings, single client, pro hac vice, and cost recoveries from copier charges. These fees exclusively fund new/replacement books and magazine subscriptions for the Law Library.
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LABOR AND EMPLOYMENT

136	Displaced Homemakers	Fee of \$5 assessed by the courts for each divorce filed in the state. The program provides job counseling, training and job placement services, educational services, and legal counseling services to enable displaced homemakers to become economically self-sufficient.
137	Boiler Inspection	Inspection fees to support a boiler inspection program that enforces statutory rules and regulations established to control the design, construction, operation, maintenance, and repair of boilers and pressure vessels in the State of Colorado.

Fund Description

LAW

- | | | |
|-----|------------------------------|--|
| 150 | Collection Agency Board | Fees to regulate collection agencies and debt collectors who pay registration fees for licenses. The Collection Agency Board can assess fines for unlawful practices. Monies are used to fund the operational costs. |
| 151 | Uniform Consumer Credit Code | Fees collected with the official notification to the State that individuals are participating in consumer credit sales or consumer leases within the state. The funds are appropriated annually by the General Assembly for the administration and enforcement of this code. |

LOCAL AFFAIRS

- | | | |
|-----|----------------------------------|--|
| 11E | Moffat Tunnel | Proceeds from conveyance of property for the Moffat Tunnel Improvement District to be transferred directly to the counties identified in Section 32-8-102, C.R.S., after setting aside sufficient revenue necessary for administrative costs. |
| 12V | Building Regulation | Registration fees charged to installers and sellers of manufactured homes as well as various other fees established by the State Housing Board. Funds are used to inspect factory-built (modular) housing, commercial structures, and manufactured homes to ensure the health and safety of Colorado residents who purchase these units. |
| 16E | Private Activity Bond Allocation | Administrative fees collected for direct allocations, or from entities that receive bonding authority. |

NATURAL RESOURCES

- | | | |
|-----|--------------------------|---|
| 170 | Oil and Gas Conservation | Fees charged for oil and gas operating permits, and levies charged on oil and gas production. |
| 171 | Geological Survey | Fees charged for geological services provided, based on the actual cost to the Department of Natural Resources, including collections made from the public for publications, reports, and maps. |
| 16H | Parks Stores Revolving | Revenue from the sale of goods to park retail stores. Funds are used to restock items to be resold in retail stores in the parks. |
| 172 | Parks | Revenue received from division facilities and fees used to administer, manage, and supervise state parks and outdoor recreation systems and finance Impact Assistance Grants. |

Fund Description

173	Snowmobile Recreation	Fees charged for the registration of snowmobiles. Fees used for the administration of the snowmobile registration program and enforcement of the statutes regarding snowmobile usage. The Fund is also used for the establishment and maintenance of snowmobile trails, vehicle parking areas, and facilities.
210	Off-Highway Vehicles	Fees collected from the registration of off-highway vehicles and fees from the sale of off-highway vehicle use permits. Funds used to provide information about and promote awareness of the availability of off-highway vehicle recreational opportunities, promotion of off-highway vehicle safety facilities, and the purchase or lease of private land for the purposes of access to public land.
256	Mined Land Reclamation	Fees for permits to operate a mine and annual reviews and inspections of those mining sites. Fees are used to monitor mining operations.

PERSONNEL & ADMINISTRATION

281	Supplier Database	Fees assessed for registration in the centralized database of providers of goods and services to the State. Monies are used to fund the operational costs of maintaining the database.
604	Debt Collection	Collection fees assessed to individuals for collection of past due debts owed to the State. Monies are used to fund the operations of the Central Collection Services unit.

PUBLIC HEALTH AND ENVIRONMENT

121	Newborn Genetics	Charges for laboratory blood tests for newborns and for genetic counseling; the fees shall be utilized to carry out the program as well as to provide educational awareness programs. The fee of \$85 per Colorado baby covers two screenings for seven genetic diseases and an additional 22 metabolic disorders on the initial screen utilizing tandem mass spectrometry technology.
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Fund Description

246	Assisted Living Residence	Fees charged for licensing assisted living residences and for conducting inspections and complaint investigations. There is an annual base fee of \$150 per residence, and then the fees vary depending on the number of beds in the facility and the residence’s designation. If the residence has a high Medicaid utilization, the fee is \$15 per bed; otherwise, it is \$56 per bed. There is also an initial fee of \$6,000 for new residences. The fee for a change of ownership of an existing licensed residence is \$5,000.
409	Emergency Medical Services	Fee of \$2 assessed at the time of registration of any motor vehicle for the purpose of providing emergency medical services. Revenue is used for grants to local emergency medical service providers, planning and coordinating emergency medical services, and testing and certifying emergency medical technicians.
12A	Trauma System	Fees charged every 3 years to pay for the direct and indirect costs of evaluating and designating applicant health care facilities as trauma centers. Fee rates are commensurate with the level of designation related to the type and amount of resources a facility has available to care for injured patients. Fees range from \$6,800 for Level V to \$26,600 for Level I.
22R	Health Care Agency	Fees charged for the licensure of certified providers for the direct and indirect costs to establish minimum standards and rules for home care agencies and for the administration and enforcement of minimum standards and rules.
265	Health Facilities General Licensure	Fees charged for the direct and indirect costs of licensing 15 different types of health care facilities (other than assisted living residences), including costs associated with applicant fitness review, building plan review, inspections, and compliance investigations. Initial licensure fees range from \$360 to \$20,000. Renewal licensure fees range from \$360 to \$8,000. Change-of-ownership fees range from \$360 to \$6,000. Construction plan review fees start at \$2,500 based on the size of the facility.

PUBLIC SAFETY

12C	Fire Suppression Cash	All monies received and interest earned from the administration of the fire suppression program.
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Fund Description

12F	Hazmat Responder Voluntary Certification	All monies received and interest earned from the administration of the hazardous materials responder voluntary certification program.
203	Firefighter/First Responder	Fees are charged for the coordination and administration of the firefighter and first responder certification programs. Monies are used to fund the operational costs of the Division of Fire Safety.
22N	Reduced Cigarette Ignition Propensity Standards and Firefighter Protection Act Enforcement	Certification fees and civil penalties collected shall support the processing, testing, enforcement, and oversight activities of the Reduced Cigarette Ignition Propensity Standards and Firefighter Protection Act.

REGULATORY AGENCIES

22J	Consumer Outreach & Education	Surcharges collected shall be used to develop, implement, and maintain the program to inform consumers of their rights regarding regulated professions and occupations, decrease regulatory violations, and ensure public awareness of consumer protection information available.
244	Public Deposit Administration	Fees and assessments collected from eligible public depository institutions regulated by the Division of Banking to be used for administration and enforcement.
272	Financial Services	Fees received from domestic and foreign savings and loan associations operating in the state, based on their total public deposits held.
184	Fixed Utilities	Assessments levied on each fixed public utility regulated by the Public Utilities Commission to cover the fixed utility regulatory costs of the Public Utilities Commission and to cover the costs of the Office of Consumer Counsel.
185	Motor Carrier	Fees collected from motor vehicle carriers to cover the direct and indirect costs of the Public Utilities Commission in the supervision and regulation of motor carriers.
251	Low-Income Telephone Assistance	Fees collected from telephone companies based on the uniform monthly charge in customers' bills. Funds are allocated to phone companies for subsidizing phone bills for low-income telephone customers.
19U	Mortgage Broker Registration	Fees collected to administer the Mortgage Loan Originator Licensing and Mortgage Company Registration program.

Fund Description

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

REVENUE

- 16V Racing Fees for occupational licenses and business licenses and from racetracks for racetrack meet licenses. Monies used for the promotion of racing, establishment of high standards of sport and fair play, and promotion of the health and safety of the animals involved in racing events.
- 192 Colorado Dealer License Board Fees for the licensing of motor vehicle dealers, wholesalers, buyer agents, and salespersons. Fees for the purpose of supporting the regulatory oversight function of the Motor Vehicle Dealer Board. Monies can be used by the Motor Vehicle Dealer Board to pay for the expenses of the administration of the board. Any funds remaining at the end of the fiscal year are to be used for educational and enforcement purposes.

Fund Description

236 Liquor Law Enforcement Licensing fee of \$25 from manufacturers, distributors, wholesalers, and retailers of liquor. Application fees for licenses and permits are also collected. Fees are used for costs associated with the overall administration, licensing, and enforcement of Colorado liquor laws.

STATE

200 Secretary of State Fees Fees for filing articles of incorporation, issuing official certificates, and making official copies of documents. Monies are used to fund the operational costs of the Department of State.

20N Notary Administration Fees from all publicly licensed notaries.

Appendix B

Cash Funds Uncommitted Reserves Report for the Fiscal Year Ended June 30, 2011 - All Funds

The *Cash Funds Uncommitted Reserves Report* (pages 48-53) prepared by the Office of the State Controller does not include funds that have uncommitted reserves balances of less than \$50,000. The following report includes all of the cash funds with uncommitted reserves balances as of June 30, 2011, and fee revenue greater than \$0.

**CASH FUNDS UNCOMMITTED RESERVES REPORT
ALL FUNDS, FEE REVENUE GREATER THAN \$0
FOR FISCAL YEAR ENDED JUNE 30, 2011**

Department/Agency	Fund		Fund Balance (Note 4)	Exempt Assets (Note 5)	
Department of Agriculture					
BAA	DEPARTMENT OF AGRICULTURE	103	AGRICULTURAL PRODUCTS INSPECTION	302,936	1,870
BAA	DEPARTMENT OF AGRICULTURE	104	VETERINARY VACCINE AND SERVICE	110,042	0
BAA	DEPARTMENT OF AGRICULTURE	109	ALTERNATIVE LIVESTOCK FARM	43,670	0
BAA	DEPARTMENT OF AGRICULTURE	261	COLORADO AQUACULTURE	25,831	0
BAA	DEPARTMENT OF AGRICULTURE	294	PET ANIMAL CARE AND FACILITY	93,328	0
BAA	DEPARTMENT OF AGRICULTURE	16R	INSPECT AND CONSUMER SERVICE	1,523,854	0
BAA	DEPARTMENT OF AGRICULTURE	17Q	DANGEROUS DOG FUND	13,543	0
BAA	DEPARTMENT OF AGRICULTURE	23S	PLANT HEALTH, PEST CONTROL, AND ENVIRONMENTAL PROTECTION	1,352,362	250
Total, Department of Agriculture				3,465,566	2,120
Department of Education					
DAA	DEPARTMENT OF EDUCATION	293	EDUCATOR LICENSURE	491,090	0
Total, Department of Education				491,090	0
Office of the Governor					
EDA	OFFICE OF ECONOMIC DEVELOPMENT	13N	TRAVEL AND TOURISM PROMOTION	12,978,165	1,571
EDA	OFFICE OF ECONOMIC DEVELOPMENT	13P	TRAVEL AND TOURISM ADDITIONAL	2,315,448	367
EFA	GOVERNOR'S ENERGY OFFICE	21D	CLEAN ENERGY	7,225,702	0
Total, Office of the Governor				22,519,315	1,938
Department of Health Care Policy and Financing					
UHA	DEPT OF HLTH CARE POLICY & FIN	11G	CHILDREN'S BASIC HEALTH PLAN	11,608,646	0
UHA	DEPT OF HLTH CARE POLICY & FIN	22X	MEDICAID NURSING FACILITY	4,189,426	0
UHA	DEPT OF HLTH CARE POLICY & FIN	24A	HOSPITAL PROVIDER FEE	18,475,734	0
Total, Department of Health Care Policy and Financing				34,273,806	0
Department of Higher Education					
GAA	DEPARTMENT OF HIGHER EDUCATION	21B	INNOVATIVE HIGHER EDUCATION RESEARCH	1,739,699	0
GPA	PRIVATE OCCUPATIONAL SCHOOL DV	222	PRIVATE OCCUPATIONAL SCHOOLS	125,677	874
Total, Department of Higher Education				1,865,376	874
Department of Human Services					
IHA	DEPARTMENT OF HUMAN SERVICES	504	BUSINESS ENTERPRISE PROGRAM	661,971	416,445
IHA	DEPARTMENT OF HUMAN SERVICES	518	CONFERENCE AND TRAINING	13,290	0
IHA	DEPARTMENT OF HUMAN SERVICES	12T	CHILD CARE LICENSING	113,619	0
IHA	DEPARTMENT OF HUMAN SERVICES	17K	RECORDS AND REPORTS	80,071	0
IHA	DEPARTMENT OF HUMAN SERVICES	18R	FOOD DISTRIBUTION PROGRAM SERVICE	266,966	0
IHM	ALCOHOL AND DRUG ABUSE DIV	125	ALCOHOL AND DRUG ABUSE COUNSELOR TRAINING	2,216	0
IIB	COLO. MENT HEALTH INST PUEBLO	516	WORK THERAPY	56,496	0
Total, Department of Human Services				1,194,629	416,445
Judicial Branch					
JAA	JUDICIAL	118	ALCOHOL/DRUG DRIVING SAFETY	913,710	0
JAA	JUDICIAL	286	MEDIATION	5,295	0
JAA	JUDICIAL	16D	JUDICIAL STABILIZATION	18,225,421	0
JBA	SUPREME COURT LIBRARY	700	OTHER EXPENDABLE TRUSTS	378,437	3,976
Total, Judicial Branch				19,522,863	3,976
Department of Labor and Employment					
KAA	DEPT OF LABOR AND EMPLOYMENT	136	DISPLACED HOMEMAKERS	79,758	0
KAA	DEPT OF LABOR AND EMPLOYMENT	137	BOILER INSPECTION	1,629,891	0
KAA	DEPT OF LABOR AND EMPLOYMENT	139	UTILIZATION REVIEW	25,624	0
KAA	DEPT OF LABOR AND EMPLOYMENT	140	WORKMENS COMPENSATION SELF-INSURANCE	48,292	0
KAA	DEPT OF LABOR AND EMPLOYMENT	144	LIQUEFIED PETROLEUM GAS INSPECTION FUND	21,399	0
KAA	DEPT OF LABOR AND EMPLOYMENT	259	PHYSICIANS ACCREDITATION PROGRAM	46,319	0
Total, Department of Labor and Employment				1,851,283	0
Department of Law					
LAA	DEPARTMENT OF LAW	150	COLLECTION AGENCY BOARD	156,955	0
LAA	DEPARTMENT OF LAW	151	UNIFORM CONSUMER CREDIT CODE	499,262	0
Total Department of Law				656,217	0
Legislative Branch					
MAA	GENERAL ASSEMBLY	700	OTHER EXPENDABLE TRUSTS	10,904	0
Total, Legislative Branch				10,904	0

Previously Appropriated Fund Balance (Note 6)	Fee Revenues (Note 7)	Total Revenue	Total Expenses	Nonfee Fund Balance (Note 8)	Uncommitted Reserves (Note 9)	Target/ Alternative Reserve (Note 10)	Excess Uncommitted Reserve (Note 11)
0	2,108,116	2,114,442	2,114,775	901	300,165	348,938	0
0	335,543	335,543	338,112	0	110,042	55,788	54,254
0	12,640	21,065	12,747	17,466	26,204	2,103	24,101
0	23,286	23,286	26,425	0	25,831	4,360	21,471
0	640,676	653,178	640,457	1,786	91,542	105,675	0
0	3,798,143	3,936,613	3,952,664	53,601	1,470,253	1,976,332	0
0	2,700	2,900	0	934	12,609	0	12,609
0	4,104,367	4,199,219	3,342,255	30,542	1,321,570	1,671,128	0
0	11,025,471	11,286,246	10,427,435	105,230	3,358,216	4,164,324	112,435
0	2,088,385	2,088,385	1,882,872	0	491,090	310,674	180,416
0	2,088,385	2,088,385	1,882,872	0	491,090	310,674	180,416
0	652	12,256,808	17,886,009	12,975,904	690	2,951,191	0
1,906,676	344,020	994,990	586,219	267,198	141,207	96,726	44,481
0	155	1,426,283	3,215,324	7,224,917	785	530,528	0
1,906,676	344,827	14,678,081	21,687,552	20,468,019	142,682	3,578,445	44,481
0	428,326	197,692,996	189,902,993	11,583,494	25,152	31,333,994	0
0	26,320,554	26,485,390	30,802,527	26,074	4,163,352	5,082,417	0
0	441,057,840	442,553,052	429,390,242	62,422	18,413,312	70,849,390	0
0	467,806,720	666,731,438	650,095,762	11,671,990	22,601,816	107,265,801	0
0	380,267	2,083,865	2,330,000	1,422,236	317,463	384,450	0
0	807,498	807,497	761,761	0	124,803	125,691	0
0	1,187,765	2,891,362	3,091,761	1,422,236	442,266	510,141	0
0	314,694	983,991	1,039,840	167,003	78,523	171,574	0
0	5,000	5,049	3,053	129	13,161	504	12,657
0	758,120	761,507	739,776	505	113,114	122,063	0
0	806,490	806,490	794,926	0	80,071	131,163	0
0	256,028	435,226	332,943	109,919	157,047	54,936	102,111
0	10,005	10,005	9,069	0	2,216	1,496	720
0	358,171	365,658	359,960	1,157	55,339	59,393	0
0	2,508,508	3,367,926	3,279,567	278,713	499,471	541,129	115,488
0	19,200	4,716,571	4,353,290	909,991	3,719	718,293	0
0	1,544	1,544	0	0	5,295	0	5,295
0	165	42,566,095	28,298,359	18,225,350	71	4,669,229	0
0	200,591	493,117	390,731	222,137	152,324	64,471	87,853
0	221,500	47,777,327	33,042,380	19,357,478	161,409	5,451,993	93,148
0	101,594	101,594	120,887	0	79,758	145,000	0
0	1,323,505	1,350,840	1,185,156	32,982	1,596,909	1,006,870	590,039
0	38,030	38,030	41,360	0	25,624	6,824	18,800
0	220,000	220,000	194,183	0	48,292	32,040	16,252
0	149,725	151,042	174,034	187	21,212	28,716	0
0	130,420	130,420	115,553	0	46,319	19,066	27,253
0	1,963,274	1,991,926	1,831,173	33,169	1,818,114	1,238,516	652,344
0	442,725	449,151	473,769	2,246	154,709	78,172	76,537
0	1,386,677	1,461,282	1,326,831	25,490	473,772	437,854	35,918
0	1,829,402	1,910,433	1,800,600	27,736	628,481	516,026	112,455
0	10,529	10,529	16,354	0	10,904	2,698	8,206
0	10,529	10,529	16,354	0	10,904	2,698	8,206

**CASH FUNDS UNCOMMITTED RESERVES REPORT
ALL FUNDS, FEE REVENUE GREATER THAN \$0
FOR FISCAL YEAR ENDED JUNE 30, 2011**

Department/Agency	Fund		Fund Balance (Note 4)	Exempt Assets (Note 5)	
Department of Local Affairs					
NAA	DEPARTMENT OF LOCAL AFFAIRS	11E	MOFFAT TUNNEL	75,403	0
NAA	DEPARTMENT OF LOCAL AFFAIRS	12V	BUILDING REGULATION	430,210	0
NAA	DEPARTMENT OF LOCAL AFFAIRS	16E	PRIVATE ACTIVITY BOND ALLOCATION	114,714	0
Total, Department of Local Affairs			620,327	0	
Department of Natural Resources					
PDA	WATER CONSERVATION BOARD	488	PUBLICATIONS	9,277	0
PEA	DIVISION OF WATER RESOURCES	163	WATER DATA BANK	25,325	0
PEA	DIVISION OF WATER RESOURCES	164	PUBLICATION REVOLVING	5,334	0
PEA	DIVISION OF WATER RESOURCES	165	GROUND WATER PUBLICATION	34,673	0
PEA	DIVISION OF WATER RESOURCES	166	SATELLITE MONITORING	180,923	0
PEA	DIVISION OF WATER RESOURCES	167	GROUND WATER MANAGEMENT	65,888	0
PEA	DIVISION OF WATER RESOURCES	16S	WELL INSPECTION	17,267	0
PIA	OIL AND GAS CONSERVATION COMM	170	OIL & GAS CONSERVATION	7,885,382	2,752
PIA	COLORADO GEOLOGICAL SURVEY	171	GEOLOGICAL SURVEY	807,224	5,471
PJA	PARKS AND OUTDOOR RECREATION	172	PARKS	5,166,951	581,277
PJA	PARKS AND OUTDOOR RECREATION	173	SNOWMOBILE RECREATION	601,148	0
PJA	PARKS AND OUTDOOR RECREATION	17S	RIVER OUTFITTERS	48,049	0
PJA	PARKS AND OUTDOOR RECREATION	210	OFF HIGHWAY VEHICLES	10,768,468	965,922
PJA	PARKS AND OUTDOOR RECREATION	16H	PARKS STORES REVOLVING	303,111	0
PKA	DIV RECLAMATION, MINING, SAFETY	168	OFFICE OF MINES OPERATIONS	58,142	2,903
PKA	DIV RECLAMATION, MINING, SAFETY	256	MINED LAND RECLAMATION	623,612	4,564
Total, Department of Natural Resources			26,600,774	1,562,889	
Department of Personnel & Administration					
ACA	DIV OF FINANCE AND PROCUREMENT	281	SUPPLIER DATABASE	151,379	0
ACA	DIV OF FINANCE AND PROCUREMENT	604	DEBT COLLECTION	494,472	9,587
AIA	DIV OF ADMINISTRATIVE HEARINGS	611	ADMINISTRATIVE HEARINGS	524,094	13,096
Total, Department of Personnel & Administration			1,169,945	22,683	
Department of Public Health and Environment					
FAA	DEPT OF PUB HLTH & ENVIRONMENT	119	STATIONARY SOURCES	2,746,690	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	121	NEWBORN GENETICS	2,800,606	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	126	HAZARDOUS WASTE FEES	1,606,137	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	246	ASSISTED LIVING RESIDENCE	649,836	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	276	ARTIFICIAL TANNING DEVICE	44	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	409	EMERGENCY MEDICAL SERVICES	1,282,230	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	19R	COMMERCIAL SWINE FEEDING OPERATIONS	38,553	0
FEA	HEALTH-HAZARDOUS MATERIALS	279	HAZARDOUS WASTE COMMISSION	21,882	0
FHA	HEALTH-DISEASE CONTROL & EPI	124	VITAL RECORDS	19,012	0
FHA	HEALTH-DISEASE CONTROL & EPI	280	IMMUNIZATION	3,807	0
FLA	HEALTH-PREVENTION	23Y	VISA WAIVER PROGRAM	13,479	0
FMA	HEALTH-HEALTH FACILITIES	224	MEDICATION ADMINISTRATION	31,532	0
FMA	HEALTH-HEALTH FACILITIES	26S	HEALTH FACILITY GENERAL LICENSURE	622,132	0
FMA	HEALTH-HEALTH FACILITIES	12A	TRAUMA SYSTEM	179,695	0
FMA	HEALTH-HEALTH FACILITIES	13L	FIXED AND ROTARY-WING AMBULANCES	31,543	0
FMA	HEALTH-HEALTH FACILITIES	21S	ASSISTED LIVING RESIDENT IMPROVEMENT	42,271	0
FMA	HEALTH-HEALTH FACILITIES	22R	HOME CARE AGENCY	138,866	0
Total, Department of Public Health and Environment			10,228,315	0	
Department of Public Safety					
RAA	DEPARTMENT OF PUBLIC SAFETY	203	FIREFIGHTER/FIRST RESPONDER	102,559	0
RAA	DEPARTMENT OF PUBLIC SAFETY	206	STATE PATROL CONTRABAND	661,660	0
RAA	DEPARTMENT OF PUBLIC SAFETY	407	PUBLIC SAFETY SPECIAL REVENUE	10,001	4,735
RAA	DEPARTMENT OF PUBLIC SAFETY	612	PUBLIC SAFETY INTERNAL SERVICE FUND	1,476,478	1,030,630
RAA	DEPARTMENT OF PUBLIC SAFETY	12B	FIRE SERVICE EDUCATION AND TRAINING	38,350	0
RAA	DEPARTMENT OF PUBLIC SAFETY	12C	FIRE SUPPRESSION	71,041	0
RAA	DEPARTMENT OF PUBLIC SAFETY	12E	FIREWORKS LICENSING	30,398	0
RAA	DEPARTMENT OF PUBLIC SAFETY	12F	HAZMAT RESPONDER VOLUNTEER CERTIFICATION	51,603	0
RAA	DEPARTMENT OF PUBLIC SAFETY	16C	SEX OFFENDER REGISTRY	16,419	0
RAA	DEPARTMENT OF PUBLIC SAFETY	18E	SEX OFFENDR TREATMENT PROVIDER	1,262	0
RAA	DEPARTMENT OF PUBLIC SAFETY	18F	DOMESTIC VIOLNCE TREATMENT PROVIDER	28,420	0
RAA	DEPARTMENT OF PUBLIC SAFETY	21N	CRIMINAL JUSTICE TRAINING	40,116	0
RAA	DEPARTMENT OF PUBLIC SAFETY	22N	CIGARETTE IGNITION PROPENSITY STANDARDS	74,212	0
Total, Department of Public Safety			2,602,519	1,035,365	

Previously Appropriated Fund Balance (Note 6)	Fee Revenues (Note 7)	Total Revenue	Total Expenses	Nonfee Fund Balance (Note 8)	Uncommitted Reserves (Note 9)	Target/Alternative Reserve (Note 10)	Excess Uncommitted Reserve (Note 11)
0	23,542	24,702	0	3,541	71,862	250,000	0
0	628,527	636,874	527,602	5,638	424,572	87,054	337,518
0	130,962	130,962	72,576	0	114,714	234,066	0
0	783,031	792,538	600,178	9,179	611,148	571,120	337,518
0	1,168	1,314	211	1,031	8,246	35	8,211
0	3,361	3,765	16,474	2,717	22,608	2,718	19,890
0	830	859	829	180	5,154	137	5,017
0	9,182	9,182	15,188	0	34,673	2,506	32,167
57,854	193,278	491,681	505,297	74,691	48,378	83,374	0
0	8,076	283,351	298,420	64,010	1,878	49,239	0
0	25,412	213,436	317,132	15,211	2,056	52,327	0
0	6,302,807	10,341,291	8,690,260	3,078,327	4,804,303	4,000,000	804,303
0	369,509	4,395,556	4,356,917	734,354	67,399	718,891	0
0	24,746,264	39,217,700	34,270,784	1,692,126	2,893,548	5,654,679	0
0	1,005,046	1,019,864	897,408	8,734	592,414	148,072	444,342
0	73,100	73,100	75,100	0	48,049	12,392	35,657
9,375,210	3,941,363	4,126,425	3,711,704	19,165	408,171	612,431	0
0	446,299	446,299	311,318	0	303,111	200,000	103,111
0	12,713	594,932	592,157	54,059	1,180	97,706	0
0	1,123,858	3,055,518	2,951,921	391,354	227,694	487,067	0
9,433,064	38,262,266	64,274,273	57,011,120	6,135,959	9,468,862	12,121,574	1,452,698
0	330,174	330,174	379,881	0	151,379	62,680	88,699
0	1,343,578	2,944,934	2,789,596	263,664	221,221	460,283	0
0	72,101	4,453,923	4,551,660	502,726	8,272	751,024	0
0	1,745,853	7,729,031	7,721,137	766,390	380,872	1,273,987	88,699
0	26,385	9,871,908	9,003,147	2,739,349	7,341	1,485,519	0
0	6,195,504	6,199,181	4,888,041	1,661	2,798,945	806,527	1,992,418
0	34,466	2,518,744	1,633,765	1,584,159	21,978	269,571	0
0	1,310,609	1,310,609	1,074,184	0	649,836	177,240	472,596
0	1,785	1,785	1,785	0	44	295	0
0	9,911,598	9,962,497	9,927,977	6,551	1,275,679	1,638,116	0
0	2,605	60,838	53,506	36,902	1,651	8,828	0
0	72,339	72,339	50,457	0	21,882	8,325	13,557
0	92,575	92,575	88,582	0	19,012	14,616	4,396
0	1,290	1,325	0	101	3,706	0	3,706
0	14,250	14,561	35,386	288	13,191	5,839	7,352
0	292,444	292,444	311,680	0	31,532	51,427	0
0	1,722,352	1,728,307	1,383,768	2,144	619,988	228,322	391,666
0	285,789	297,865	209,248	7,285	172,410	34,526	137,884
0	25,790	26,191	15,025	483	31,060	2,479	28,581
0	11,750	12,813	25,372	3,507	38,764	4,186	34,578
0	665,155	665,155	693,864	0	138,866	114,488	24,378
0	20,666,686	33,129,137	29,395,787	4,382,430	5,845,885	4,850,304	3,111,112
0	142,193	143,750	113,743	1,111	101,448	18,768	82,680
0	4,477	103,888	524,701	633,146	28,514	86,576	0
0	47,687	93,538,124	93,538,128	5,263	3	15,433,791	0
0	15,035	541,146	924,993	433,461	12,387	152,624	0
0	32,780	33,014	14,788	272	38,078	2,440	35,638
0	77,617	78,098	18,824	438	70,603	3,106	67,497
0	30,672	30,952	13,252	275	30,123	2,187	27,936
0	91,048	92,047	99,309	560	51,043	16,386	34,657
0	2,276	2,548	0	1,753	14,666	0	14,666
0	9,000	8,944	9,978	(8)	1,270	1,646	0
0	8,984	9,753	17,642	2,241	26,179	2,911	23,268
0	45,703	51,090	94,009	4,230	35,886	15,511	20,375
0	13,000	13,000	24,871	0	74,212	4,104	70,108
0	520,472	94,646,354	95,394,238	1,082,742	484,412	15,740,050	376,825

**CASH FUNDS UNCOMMITTED RESERVES REPORT
ALL FUNDS, FEE REVENUE GREATER THAN \$0
FOR FISCAL YEAR ENDED JUNE 30, 2011**

Department/Agency	Fund		Fund Balance (Note 4)	Exempt Assets (Note 5)	
Department of Regulatory Agencies					
SAA	DORA - EXECUTIVE DIRECTOR	22J	CONSUMER OUTREACH AND EDUCATION	54,511	1,500
SCA	DIVISION OF BANKING	244	PUBLIC DEPOSIT ADMINISTRATION	484,421	0
SCA	DIVISION OF BANKING	19Q	IDENTITY THEFT FINANCIAL FRAUD	3,000	0
SEA	DIVISION OF FINANCIAL SERVICES	272	FINANCIAL SERVICES	407,774	6,749
SGA	PUBLIC UTILITIES COMMISSION	184	FIXED UTILITIES	1,822,860	0
SGA	PUBLIC UTILITIES COMMISSION	185	MOTOR CARRIER	589,596	0
SGA	PUBLIC UTILITIES COMMISSION	227	COLORADO HIGH COST ADMINISTRATION	35,413	0
SGA	PUBLIC UTILITIES COMMISSION	251	LOW-INCOME TELEPHONE ASSISTANCE	525,318	0
SIA	DIVISION OF REAL ESTATE	212	REAL ESTATE	693,013	2,230
SIA	DIVISION OF REAL ESTATE	19U	MORTGAGE BROKER REGISTRATION	1,071,944	1,095
SIA	DIVISION OF REAL ESTATE	22G	CONSERVATION EASEMENT APPRAISALS	87,890	0
SIA	DIVISION OF REAL ESTATE	22H	CONSERVATION EASEMENT HOLDER CERTIFICATION	1,802	0
SJB	OFFICE OF BOXING	189	DIVISION OF REGISTRATIONS	43,885	0
SJC	ACUPUNCTURIST BOARD	189	DIVISION OF REGISTRATIONS	1,431	0
SJD	ACCOUNTANCY BOARD	189	DIVISION OF REGISTRATIONS	67,586	6,600
SJF	BARBERS & COSMETOLOGISTS BOARD	189	DIVISION OF REGISTRATIONS	381,799	0
SJG	CHIROPRACTIC BOARD	189	DIVISION OF REGISTRATIONS	97,989	0
SJH	DENTAL BOARD	189	DIVISION OF REGISTRATIONS	101,633	50
SJI	ELECTRICAL BOARD	189	DIVISION OF REGISTRATIONS	744,076	0
SJJ	ENGINEERS & LAND SURVEYORS BD	189	DIVISION OF REGISTRATIONS	617,062	11,250
SJK	MENTAL HEALTH BOARDS	189	DIVISION OF REGISTRATIONS	446,937	0
SJN	NURSING BOARD	189	DIVISION OF REGISTRATIONS	1,165,058	149
SJO	NURSING HOME ADMINISTRATORS BD	189	DIVISION OF REGISTRATIONS	23,039	0
SJP	OPTOMETRIC BOARD	189	DIVISION OF REGISTRATIONS	81,830	0
SJQ	OUTFITTERS BOARD	189	DIVISION OF REGISTRATIONS	57,273	0
SJR	PASSENGER TRAMWAY SAFETY BOARD	189	DIVISION OF REGISTRATIONS	99,328	0
SJS	PHARMACY BOARD	189	DIVISION OF REGISTRATIONS	414,959	25
SJT	PHYSICAL THERAPY BOARD	189	DIVISION OF REGISTRATIONS	23,044	0
SJV	PODIATRY BOARD	189	DIVISION OF REGISTRATIONS	30,296	25
SJW	LAY MIDWIFE REGISTRATION	189	DIVISION OF REGISTRATIONS	21,359	0
SJX	ADDICTION COUNSELORS	189	DIVISION OF REGISTRATIONS	188,166	0
SJY	AUDIOLOGIST & AND REG. HEARING	189	DIVISION OF REGISTRATIONS	10,556	0
SKA	LANDSCAPE ARCHITECTS BOARD	189	DIVISION OF REGISTRATIONS	78,359	0
SKC	MASSAGE THERAPISTS	189	DIVISION OF REGISTRATIONS	135,455	0
SKE	FUNERAL HOMES & CREMATORIES	189	DIVISION OF REGISTRATIONS	2,261	0
SKF	ATHLETIC TRAINIERS	189	DIVISION OF REGISTRATIONS	33,749	0
SKG	SURGICAL ASST & TECHNOLOGISTS	189	DIVISION OF REGISTRATIONS	2,898	0
SJS	PHARMACY BOARD	185	PRESCRIPTION DRUG MONITORING	167,695	0
SLA	DIVISION OF SECURITIES	213	DIVISION OF SECURITIES	477,176	0
Total, Department of Regulatory Agencies				11,292,441	29,673
Department of Revenue					
TAA	REVENUE - ADMINISTRATION	192	COLORADO DEALER LICENSE BOARD	775,705	1,355
TAA	REVENUE - ADMINISTRATION	236	LIQUOR LAW ENFORCEMENT	858,259	1,763
TAA	REVENUE - ADMINISTRATION	237	TAX LIEN CERTIFICATION	98	0
TAA	REVENUE - ADMINISTRATION	16V	RACING	428,483	0
TAA	REVENUE - ADMINISTRATION	20A	PRIVATE LETTER RULING	4,500	0
TGA	REVENUE - GAMING DIVISION	401	LIMITED GAMING	2,071,597	14,296
Total, Department of Revenue				4,138,642	17,414
Department of State					
VAA	DEPARTMENT OF STATE	200	SECRETARY OF STATE FEES	6,230,101	0
VAA	DEPARTMENT OF STATE	20N	NOTARY ADMINISTRATION	214,964	0
Total, Department of State				6,445,065	0
Department of Transportation					
HAA	COLO DEPT OF TRANSPORTATION	606	HIGHWAYS	891,875	99,395
Total, Department of Transportation				891,875	99,395
Department of Treasury					
WAA	TREASURY - ADMINISTRATION	827	UNCLAIMED PROPERTY	36,008,301	0
WBA	TREASURY - OPERATING	406	AIR ACCOUNT	2,623,744	0
Total, Department of Treasury				38,632,045	0
Grand Total				188,472,997	3,192,772

Previously Appropriated Fund Balance (Note 6)	Fee Revenues (Note 7)	Total Revenue	Total Expenses	Nonfee Fund Balance (Note 8)	Uncommitted Reserves (Note 9)	Target/ Alternative Reserve (Note 10)	Excess Uncommitted Reserve (Note 11)
0	216,177	220,000	200,000	921	52,090	33,000	19,090
0	4,182,986	4,241,862	4,317,976	6,724	477,697	712,466	0
0	30,500	30,500	30,500	0	3,000	5,033	0
0	1,569,872	1,583,237	1,389,346	3,385	397,640	229,242	168,398
0	11,394,046	12,114,108	12,156,896	108,351	1,714,509	2,005,888	0
0	1,061,078	1,248,394	1,832,747	88,466	501,130	302,403	198,727
0	108,161	109,484	86,962	428	34,985	14,349	20,636
0	626,058	626,058	334,634	0	525,318	250,000	275,318
0	4,086,673	4,396,489	3,773,805	48,679	642,104	622,678	19,426
0	2,032,606	2,318,778	1,077,843	132,159	938,690	177,844	760,846
0	74,794	74,794	109,665	0	87,890	18,095	69,795
0	179,150	179,150	114,230	0	1,802	18,848	0
0	221,681	222,681	270,779	197	43,688	44,679	0
0	64,857	81,357	75,272	290	1,141	12,420	0
0	597,629	597,628	554,355	0	60,986	91,469	0
0	1,051,543	1,051,543	956,779	0	381,799	157,869	223,930
0	274,340	274,340	302,540	0	97,989	49,919	48,070
0	1,416,433	1,416,433	1,016,484	0	101,583	167,720	0
0	5,450,738	5,450,739	4,204,102	0	744,076	693,677	50,399
0	1,075,733	1,075,732	855,276	0	605,812	141,121	464,691
0	1,324,783	1,354,783	1,130,872	9,897	437,040	186,594	250,446
0	3,701,209	4,307,471	4,032,817	163,957	1,000,952	665,415	335,537
0	55,587	55,588	122,031	0	23,039	20,135	2,904
0	95,230	95,230	103,548	0	81,830	17,085	64,745
0	84,681	86,681	141,886	1,321	55,952	23,411	32,541
0	552,912	552,912	586,499	0	99,328	96,772	2,556
0	1,096,153	1,096,153	1,091,240	0	414,934	180,055	234,879
0	196,720	196,720	193,696	0	23,044	31,960	0
0	40,421	53,821	47,969	7,537	22,734	7,915	14,819
0	26,962	71,351	58,585	13,288	8,071	9,667	0
0	441,064	441,064	310,645	0	188,166	51,256	136,910
0	62,435	62,435	47,720	0	10,556	7,874	2,682
0	191,327	191,327	116,231	0	78,359	19,178	59,181
0	209,377	209,377	503,254	0	135,455	83,037	52,418
0	37,739	37,739	84,521	0	2,261	13,946	0
0	42,066	42,066	36,584	0	33,749	6,036	27,713
0	89,391	89,391	86,492	0	2,898	14,271	0
0	348,503	348,502	286,564	0	167,695	47,283	120,412
0	3,259,993	3,260,063	3,400,880	10	477,166	561,145	0
0	47,571,608	49,865,981	46,042,225	585,610	10,677,158	7,791,755	3,657,069
0	2,376,481	2,376,484	2,683,629	1	774,349	442,799	331,550
0	2,311,279	2,312,363	2,263,217	402	856,094	373,431	482,663
0	4,088	4,088	3,990	0	98	658	0
0	1,283,422	1,283,423	1,127,119	0	428,483	185,975	242,508
0	7,000	7,000	7,000	0	4,500	1,155	3,345
0	830,745	106,619,649	107,405,091	2,041,271	16,030	17,721,840	0
0	6,813,015	112,603,007	113,490,046	2,041,674	2,079,554	18,725,858	1,060,066
0	17,391,282	18,111,701	16,733,896	247,811	5,982,290	2,761,093	3,221,197
0	286,666	286,666	284,930	0	214,964	47,013	167,951
0	17,677,948	18,398,367	17,018,826	247,811	6,197,254	2,808,106	3,389,148
0	46,199	2,012,316	2,434,001	774,286	18,194	401,610	0
0	46,199	2,012,316	2,434,001	774,286	18,194	401,610	0
0	3,355	63,926,535	65,395,911	36,006,411	1,890	10,790,325	0
0	7,480	7,402,098	7,566,401	2,621,093	2,651	1,248,456	0
0	10,835	71,328,633	72,962,312	38,627,504	4,541	12,038,781	0
11,339,740	623,084,294	1,207,513,290	1,169,225,326	108,018,156	65,922,329	199,902,892	14,792,108

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