

Cash Funds Uncommitted Reserves Report
For the Fiscal Year Ended
June 30, 2002

September 2002

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September 20, 2002

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, 2002. The audit was conducted pursuant to Section 24-30-207, C.R.S., which requires the State Auditor to audit the Cash Funds Uncommitted Reserves Report.

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Cash Funds Uncommitted Reserves Report

Authority, Purpose, and Scope

This audit was conducted under the authority of Section 24-30-207, C.R.S., which requires the State Auditor to audit the *Cash Funds Uncommitted Reserves Report* (Report) prepared by the State Controller's Office. The State Auditor has contracted with Wall, Smith, Bateman and Associates, Inc. to conduct certain agreed-upon procedures as part of the audit of this Report. The audit was performed during the period August through September 2002.

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

Background

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

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

To accomplish this objective, SB 98-194 established a limit on the amount of reserves that may be maintained in cash funds. Generally, the reserve limit is equal to 16.5 percent of the total expenditures in the cash fund during the fiscal year. This amount is roughly equal to a two-month spending reserve. In some cases an alternative reserve balance is established elsewhere by statute.

If the applicable statutory limit is exceeded, agencies are required to reduce fees accordingly. 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 expenses.

SB 98-194 creates a mechanism to assist the State in complying with the limitations on fiscal year spending that are established by Article X, Section 20, of the Colorado Constitution, also known as the Taxpayer's Bill of Rights or TABOR. The total of both General Fund revenue and revenue received from cash-funded activities is limited by TABOR.

Cash fund revenue made up about \$2.4 billion, or 30 percent, of the \$7.8 billion of TABOR revenue received in Fiscal Year 2002. However, not all cash fund revenue is affected by SB 98-

194. For example, the Bill specifically excludes certain cash funds (e.g., the Highway Users Tax Fund). In Fiscal Year 2002 exclusions like this total about \$1.5 billion, making about \$896 million in cash fund revenue subject to the provisions of SB 98-194. The Bill further excludes all cash funds with uncommitted reserves less than \$50,000. This exclusion reduced the total revenue subject to SB 98-194 compliance to about \$360 million, or about 4.6 percent, of total TABOR revenue.

When TABOR revenue exceeds the revenue limitation, the excess is required to be refunded unless voters approve a revenue change as an offset. However, if an increase in revenue from cash-funded activities causes the State to exceed the revenue limits established by TABOR, the refund of excess revenue is not required to be paid from the cash funds that caused the excess. For example, for Fiscal Years 1997 through 2001, revenue collected in excess of the TABOR limitation was, or will be, refunded entirely from the State's General Fund, not from cash funds.

Methodology to Identify Cash Funds With Excess Uncommitted Reserves

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

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

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

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

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

Changes in Excess Uncommitted Reserves During Fiscal Year 2002

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

Our review of the *Cash Funds Uncommitted Reserves Report* indicates that, overall, SB 98-194 has reduced total excess uncommitted reserves since 1998. The Fiscal Year 2002 *Cash Funds Uncommitted Reserves Report* shows 30 cash funds with excess uncommitted reserves of about \$8.9 million compared with 69 cash funds with excess uncommitted reserves of about \$34 million in the Fiscal Year 1998 Report. Specifically, total excess uncommitted reserves decreased from \$21.7 million to \$8.9 million from Fiscal Year 2001 to 2002, or about \$12.8 million.

For Fiscal Year 2002 the 10 funds with the largest uncommitted reserves had approximately \$7.7 million in reserves as shown in Table 1. These 10 funds represent 86 percent of the total excess uncommitted reserves of \$8.9 million as of June 30, 2002.

**Table 1: Ten Cash Funds With the Largest Excess Uncommitted
Reserve Balances as of June 30, 2002**

Department	Fund Name	Excess Uncommitted Reserves
Secretary of State	Secretary of State Fees Fund	\$2,991,286
Regulatory Agencies	Disabled Telephone Users Fund	1,574,099
Labor and Employment	Workers' Compensation Guarantee Fund	685,781
Public Health and Environment	Vital Records Fund	524,825
Secretary of State	Central Information System	517,608
Law	Uniform Consumer Credit Code	475,527
Personnel	Supplier Database Cash Fund	339,524
Secretary of State	Notary Administration Cash Fund	272,829
Local Affairs	Waste Tire Recycling Fund	190,015
Labor and Employment	Public Safety Inspection	167,737
Total		\$7,739,231
<p>Note: While the Electrical Board and the Physical Therapy Board individually would have had excess uncommitted reserves of \$302,890 and \$174,693 respectively at June 30, 2002, these funds are now considered part of the Division of Registrations Cash Fund within the Department of Regulatory Agencies which does not have excess uncommitted reserves. See 2000 Report Recommendation No. 2 under <i>Disposition of Prior Audit Recommendations</i> on page 13 of this Report.</p> <p>Source: Office of the State Auditor analysis of the <i>Cash Funds Uncommitted Reserves Report</i> for the fiscal year ended June 30, 2002.</p>		

Although 24 funds eliminated their excess uncommitted reserves during 2002, seven other funds generated excess uncommitted reserves in 2002. Table 2 details how the number of funds with excess uncommitted reserves has changed between Fiscal Year 2001 and 2002.

Table 2: Excess Uncommitted Reserve Fund Changes Fiscal Year 2001 to Fiscal Year 2002	
Number of Funds	Description
58	Funds with excess uncommitted reserves at June 30, 2001.
(16)	Funds that eliminated excess uncommitted reserves in Fiscal Year 2002.
(8)	Funds exempted from SB 98-194 during Fiscal Year 2002.
34	Subtotal: Funds continuing to have excess uncommitted reserves as of June 30, 2002.
(4)	Funds with excess reserves at June 30, 2001 but not included on the Fiscal Year 2002 <i>Cash Funds Uncommitted Reserves Report</i> because the fund's uncommitted reserves were less than \$50,000.
(7)	Adjustment for funds reported as separate funds for each agency in Fiscal Year 2001, and collapsed into one fund in Fiscal Year 2002. (See discussion on page 9.)
23	Subtotal: Funds with excess uncommitted reserves in both Fiscal Years 2001 and 2002.
7	Funds with excess uncommitted reserves at June 30, 2002 that did not have excess uncommitted reserves in Fiscal Year 2001.
30	Total: Funds with excess uncommitted reserves as of June 30, 2002.
Source: Office of the State Auditor analysis of the <i>Cash Funds Uncommitted Reserves Reports</i> for the fiscal years ended June 30, 2001 and 2002.	

Of the 23 funds with excess reserves that appeared on both the 2001 and 2002 reports, 11 funds increased their excess uncommitted reserve balances and 12 decreased their excess uncommitted reserve balances. The report summary detailing the changes in reserve balances for these cash funds can be found on pages 11 and 12 of this report.

Under the requirements of SB 98-194 as subsequently amended, agencies must reduce excess uncommitted reserves in Fiscal Year 2001 and Fiscal Year 2003 and each fiscal year thereafter. This means that although agencies must work towards reducing excesses by June 30, 2003, Fiscal Year 2002 is not a year in which agencies must have achieved a reduction in reserves below a certain level. Therefore, this audit report does not contain recommendations to agencies with excess cash reserves. The Fiscal Year 2003 audit report will include recommendations as appropriate.

Changes in Reserves for Ten Cash Funds with Largest Balances as of June 30, 2001

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

As part of our review of cash funds, we examined the changes in excess reserves for cash funds with the ten largest excess uncommitted reserve balances at the end of Fiscal Year 2001. We found that one fund eliminated the excess, six reduced the excess, and three were exempted from the requirements of SB 98-194 between Fiscal Year 2001 and 2002. For the seven funds not exempted from SB 98-194, the reductions in the excess uncommitted reserves were accomplished through a reduction in fees, an increase in expenses, transfers to other funds, or a combination of these. Table 3 details the sources of reductions and shows that in total, excess uncommitted reserves in these funds decreased from \$17.4 million to \$5.4 million, or by about \$12 million. About \$9.9 million of the decrease was due to these funds being classified as exempt from SB 98-194 as of Fiscal Year 2002.

Table 3: Change in Excess Uncommitted Reserves for the Ten Cash Funds With the Largest Reserves as of June 30, 2001

Department	Fund Name	Excess Uncommitted Reserves Fiscal Year 2001	Excess Uncommitted Reserves Fiscal Year 2002	Increase (Decrease)	Explanation
Labor and Employment	Workers' Compensation Cash Fund	\$7,998,476	\$0	\$(7,998,476)	HB 02-1347 exempted the fund from SB 98-194 requirements for Fiscal Year 2002.
Secretary of State	Secretary of State Fees Fund	3,404,063	2,991,286	(412,777)	To encourage electronic filing of periodic reports and UCC documents, customers could file for free during the months of February, March, April and May. Also the UCC online filing fee was reduced from \$15 to \$5.
Regulatory Agencies	Disabled Telephone Users Fund	1,130,440	1,574,099	443,659	Payments of \$533,604 received in Fiscal Year 2002 should have been recorded in Fiscal Year 2001. In addition, HB 02-1391 transferred \$500,000 to the General Fund and reduced the fund balance by that amount. Had these transactions not occurred, the fund balance would have increased by \$410,055 in Fiscal Year 2002.
Transportation	State Rail Bank Fund	1,013,812	0	(1,013,812)	For Fiscal Year 2002, the fund has been determined to be a capital construction fund and therefore, not subject to the requirements of SB 98-194.
Law	Uniform Consumer Credit Code Fund	972,435	475,527	(496,908)	Revenues were reduced by 23.6% due to the elimination of some fees and the reduction of others. Expenditures increased by 22.9% due to increases in salaries, benefits and litigation expenses and also a \$150,000 transfer to the General Fund.
Local Affairs	Waste Tire Recycling Fund	966,773	190,015	(776,758)	A previous commitment of \$856,231 of the excess uncommitted reserve resulted in the decrease.
Revenue	Trade Name Fund Balance Fund	642,736	121,929	(520,807)	HB02-1391 transferred \$400,000 to the General Fund and reduced the fund balance by this amount. In addition, expenditures increased by \$200,000 due to an increase in indirect cost assessments. Finally, the fee for the original registration was reduced from \$10 to \$8.
Natural Resources	Rocky Mountain Sheep & Goat License Fund	472,825	0	(472,825)	This fund is within the Division of Wildlife. HB00-1445 reclassified this fund as an enterprise fund under TABOR effective July 1, 2002. Therefore, for Fiscal Year 2002 the fund is not subject to the requirements of SB 98-194.
Public Health and Environment	Solid Waste Management Reserve Fund	439,207	0	(439,207)	The majority of the reduction occurred because the Department transferred \$393,229 in excess reserves to the Hazardous Substance Response Fund.
Law	Collection Agency Board Fund	390,338	52,830	(337,508)	HB 02-1391 transferred \$462,000 to the General Fund.
Totals		\$17,431,105	\$5,405,686	\$(12,025,419)	

Source: Office of the State Auditor analysis of the *Cash Funds Uncommitted Reserves Reports* for the fiscal years ended June 30, 2001 and 2002.

Transfers to the General Fund Affecting Cash Reserves

Out of total reductions of \$12.8 million in cash fund excess reserves for Fiscal Year 2002, \$4.4 million was a result of transfers authorized by the General Assembly from various cash funds to the State General Fund. The remaining \$8.4 in reductions was the result of other factors such as a reduction in fees and increases in expenses.

In total the General Assembly authorized the transfer of approximately \$240 million in fund balances, or portions of fund balances, from fifteen cash funds to the State's General Fund as shown in Table 4.

Table 4: Transfers from Cash Funds to the State General Fund		
Fiscal Year 2002		
Department	Fund Name	Amount Transferred
Education	Read-to-Achieve Fund	\$ 1,900,000
Health Care Policy and Financing	Children's Basic Health Plan	900,000
Judicial	Persistent Drunk Driver	500,000
Judicial	Former Support Registry Fund	346,879
Labor and Employment	Unemployment Support	15,000,000
Labor and Employment	Major Medical Fund	211,481,539
Law	Uniform Consumer Credit Code (1)	150,000
Law	Collection Agency Board (1)	462,000
Local Affairs	Waste Tire Recycling (1)	600,000
Natural Resources	Species Conservation Capital	5,500,000
Public Health and Environment	Environmental Leadership	514,092
Regulatory Agencies	Disabled Telephone User's Fund (1)	500,000
Revenue	Trade Name Fund Balance (1)	400,000
Revenue	Colorado Dealer License Board (1)	1,100,000
Secretary of State	Secretary of State Fees (1)	1,200,000
Total		\$240,554,510
Source: Office of the State Auditor analysis of State Controller's Office data.		
(1) Funds with excess uncommitted reserves that were reduced as a result of transfers to the State General Fund. In total, the amount of excess reserves transferred was \$4.4 million.		

The total amount of transfers from all types of funds to the General Fund was approximately \$1.053 billion. The General Assembly authorized these transfers under eleven different bills during 2001 and 2002 due to the economic downturn experienced by the State.

Reporting Requirements for Cash Funds

The law requires the State Controller to prepare an annual report for the purpose of ascertaining the amount of uncommitted reserves for each cash fund. The *Cash Funds Uncommitted Reserves Report* was created to meet this requirement. The Report must be delivered to both the Office of State Planning and Budgeting and the Joint Budget Committee by September 20 each year. Section 24-30-207, C.R.S., requires the Office of the State Auditor to audit the Report.

On pages 10 to 11, we have compiled a summary of the *Cash Funds Uncommitted Reserves Report*. The summary includes only those 30 cash funds with excess uncommitted reserves at the end of Fiscal Year 2002, as well as those cash funds with excess reserves at the end of Fiscal Year 2001. The complete Report with all cash funds subject to SB 98-194 is on pages 15 to 18.

**CASH FUNDS UNCOMMITTED RESERVES REPORT SUMMARY
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

**(With Comparative Amounts for Excess Uncommitted Reserves
for the Fiscal Year Ended June 30, 2001)**

Source: Office of the State Auditor, analysis of the Cash Funds Uncommitted Reserves Report
for the fiscal years ended June 30, 2002 and 2001 prepared by the State Controller

DEPARTMENT/FUND	2002				2001	
	Total Revenue	Total Expense	Uncommitted Reserve	Target/ Alternative Reserve	Excess Uncommitted Reserve	Excess Uncommitted Reserves
DEPARTMENT OF AGRICULTURE						
MANDATORY F&V INSPECTION FUND	\$ 1,834,409	\$ 1,834,401	\$ 369,561	\$ 302,676	\$ 66,884	\$ 37,199
Subtotal					66,884	37,199
DEPARTMENT OF EDUCATION						
EDUCATOR LICENSURE CASH FUND	1,916,938	2,000,548	473,625	330,090	143,535	27,887
Subtotal					143,535	27,887
DEPARTMENT OF HIGHER EDUCATION						
NON-ENTERPRISE DESIGNATED AUX	4,013,111	4,168,020	577,320	687,723	-	26,178
PRIVATE OCCUPATIONAL SCHOOLS	538,085	650,579	77,367	107,346	-	106,903
Subtotal					-	133,081
DEPARTMENT OF HUMAN SERVICES						
CHILD CARE LICENSING CASH FUND	474,850	431,681	104,809	71,227	33,582	-
CHILD ABUSE REGISTRY	315,528	348,948	100,810	57,576	43,233	69,109
WORK THERAPY	463,871	458,384	130,457	75,633	54,824	-
Subtotal					131,639	69,109
JUDICIAL						
MEDIATION CASH FUND	801,541	831,734	79,119	137,236	-	13,041
Subtotal					-	13,041
DEPARTMENT OF LABOR AND EMPLOYMENT						
DISPLACED HOMEMAKERS	113,203	167,572	145,000	145,000	-	54,369
PUBLIC SAFETY INSPECTION	269,900	160,660	194,246	26,509	167,737	32,372
WORKER'S COMPENSATION CASH	-	-	-	-	-	7,998,476
WORKER'S COMP COST CONTAINMENT	-	-	-	-	-	143,819
WKMN COMP GUARANTEE FUND	634,487	19,525	689,002	3,222	685,781	-
PHYSICIANS ACCREDITATION PROG	124,205	223,501	16,320	36,878	-	86,100
Subtotal					853,518	8,315,136
DEPARTMENT OF LAW						
COLLECTION AGENCY BOARD	114,140	664,275	162,436	109,605	52,830	390,338
UNIFORM CONSUMER CREDIT CODE	268,640	895,278	623,248	147,721	475,527	972,435
P.O.S.T. BOARD CASH FUND	157,738	157,503	55,767	25,988	29,779	32,469
Subtotal					558,136	1,395,242
DEPARTMENT OF LOCAL AFFAIRS						
WASTE TIRE RECYCLING FUND	2,075,496	2,092,200	535,228	345,213	190,015	966,773
Subtotal					190,015	966,773
DEPARTMENT OF MILITARY AFFAIRS						
REAL ESTATE PROCEEDS	-	-	-	-	-	35,025
Subtotal						35,025
DEPARTMENT OF NATURAL RESOURCES						
COLORADO OUTDOORS MAGAZINE	-	-	-	-	-	51,466
RKY MTN SHEEP & GOAT LICENSE	-	-	-	-	-	472,825
WATERFOWL STAMP	-	-	-	-	-	24,928
WATER DATA BANK	98,509	140,991	50,732	23,264	27,468	91,282
GROUND WATER MANAGEMENT	451,433	499,467	84,071	82,412	1,659	64,640
GRAVEL PIT LAKES	37,006	18,638	88,551	3,075	85,476	64,408
OIL & GAS CONSERVATION FUND	2,646,423	4,383,634	(138,020)	723,300	-	561,202
SNOWMOBILE RECREATION FUND	519,179	584,696	74,110	96,475	-	32,485
OFF HIGHWAY VEHICLES	1,444,162	1,817,748	110,319	299,928	-	55,638
MINED LAND RECLAMATION FUND	1,851,069	1,795,678	261,454	296,287	-	95,419
Subtotal					114,603	1,514,293
DEPARTMENT OF PERSONNEL						
SUPPLIER DATABASE CASH FUND	230,934	224,596	376,582	37,058	339,524	53,890
Subtotal					339,524	53,890

**CASH FUNDS UNCOMMITTED RESERVES REPORT SUMMARY
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

**(With Comparative Amounts for Excess Uncommitted Reserves
for the Fiscal Year Ended June 30, 2001)**

Source: Office of the State Auditor, analysis of the Cash Funds Uncommitted Reserves Report
for the fiscal years ended June 30, 2002 and 2001 prepared by the State Controller

DEPARTMENT/FUND	2002				2001	
	Total Revenue	Total Expense	Uncommitted Reserve	Target/ Alternative Reserve	Excess Uncommitted Reserve	Excess Uncommitted Reserves
DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT						
RADIATION CONTROL	1,340,269	1,433,594	221,137	236,543	-	98,739
VITAL RECORDS	1,962,238	1,745,074	812,763	287,937	524,825	316,857
SLUDGE MGMT	203,070	156,545	92,367	25,830	66,537	-
OZONE PROTECTION FUND	209,592	193,814	67,172	31,979	35,193	26,126
POLLUTION PREVENTION FUND	102,301	125,103	55,077	20,642	34,435	60,833
SOLID WASTE MGMT RESERVE	1,185,447	1,624,603	202,640	268,059	-	439,207
HAZARDOUS WASTE COMMISSION FND	114,164	150,705	65,661	24,866	40,795	87,161
FOOD PROTECTION CASH FUND	427,151	411,866	97,017	67,958	29,060	21,157
TRAUMA SYSTEM CASH FUND	118,071	94,391	166,992	15,575	151,417	81,825
MEDICATION ADMINISTRATION FUND	198,615	172,633	73,121	28,484	44,637	-
Subtotal					926,899	1,131,905
DEPARTMENT OF REGULATORY AGENCIES						
NUCLEAR MATERIALS TRANSPORT	122,220	49,489	132,207	8,166	124,041	59,230
DISABLED TELEPHONE USERS FUND	3,557,000	3,870,642	2,212,755	638,656	1,574,099	1,130,440
HAZARDOUS MATERIALS	304,801	353,333	23,706	58,300	-	13,158
LOW INCOME TELEPHONE ASSIST	232,034	546,233	39,375	250,000	-	103,574
REAL ESTATE CASH FUND	3,099,377	3,310,135	586,264	546,172	40,091	263,629
DIV OF SECURITIES CASH FUND	2,259,238	2,538,944	245,795	418,926	-	112,625
Subtotal					1,738,231	1,682,656
DEPARTMENT OF REVENUE						
TRADE NAME FUND BALANCE	402,987	828,191	258,580	136,652	121,929	642,736
COLO DEALER LICENSE BOARD	2,666,991	2,873,317	256,501	474,097	-	163,256
TAX LIEN CERTIFICATION FUND	5,376	56,136	4,854	9,262	-	54,578
Subtotal					121,929	860,570
DEPARTMENT OF STATE						
CENTRAL INFORMATION SYSTEM	1,616,199	1,842,729	821,658	304,050	517,608	-
SECRETARY OF STATE FEES	9,861,865	9,945,686	4,632,324	1,641,038	2,991,286	3,404,063
NOTARY ADMINISTRATION CASH FD	274,332	261,197	315,926	43,098	272,829	-
Subtotal					3,781,723	3,404,063
DEPARTMENT OF TRANSPORTATION						
STATE RAIL BANK FUND	-	-	-	-	-	1,013,812
Subtotal					-	1,013,812
DEPARTMENT OF TREASURY						
AIR ACCOUNT	7,170,002	8,040,816	261,973	1,326,735	-	43,855
Subtotal					-	43,855
TOTAL EXCESS UNCOMMITTED RESERVES					\$ 8,966,636	\$ 20,697,537

Disposition of Prior Audit Recommendations

The following recommendations are from the *Cash Funds Uncommitted Reserves Report* for the fiscal years ended June 30, 2001 and 2000.

	Recommendation	Disposition
2001 Report Rec. No. 1	The Department of Public Health and Environment should evaluate its excess uncommitted reserves to ensure that cash funds are in compliance by statutory deadlines.	Deferred. We will continue our follow-up in Fiscal Year 2003.
2001 Report Rec. No. 2	The Department of Regulatory Agencies should evaluate its excess uncommitted reserves to ensure that cash funds are in compliance by statutory deadlines.	Deferred. We will continue our follow-up in Fiscal Year 2003.
2001 Report Rec. No. 3	The Department of Labor and Employment should evaluate its excess uncommitted reserves to ensure that cash funds are in compliance by statutory deadlines.	Deferred. We will continue our follow-up in Fiscal Year 2003.
2001 Report Rec. No. 4	The Department of State should evaluate its excess uncommitted reserves to ensure that cash funds are in compliance by statutory deadlines.	Deferred. We will continue our follow-up in Fiscal Year 2003.
2001 Report Rec. No. 5	The Office of State Planning and Budgeting and State Controller's Office should work with the General Assembly to propose statutory changes to clarify the year of compliance for cash funds that did not have excess uncommitted reserves or were not in existence as of Fiscal Year 1998 and establish a reasonable deadline for funds created after Fiscal Year 2003.	Implemented.
2001 Report Rec. No. 6	The State Controller's Office should work with state agencies and the Office of State Planning and Budgeting to develop criteria to determine if a fund qualifies as a Capital Construction Fund.	Implemented.

Disposition of Prior Audit Recommendations Continued

	Recommendation	Disposition
2000 Report Rec. No. 2	The Office of State Planning and Budgeting should seek clarification to determine the definition of a cash fund.	Deferred. The State Controller's Office has collapsed the Division of Registrations Cash Fund within the Department of Regulatory agencies from fifteen funds in prior years into one fund for Fiscal Year 2002. The Office of State Planning and Budgeting has decided not to seek statutory clarification at this time. As noted in Table 1, the Electrical Board and the Physical Therapy Board individually have excess uncommitted reserves of \$302,890 and \$174,693 respectively.

**Independent Accountants' Report
On Applying Agreed Upon Procedures**

Members of the Legislative Audit Committee:

In cooperation with the Colorado Office of the State Auditor, 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, 2002. The accompanying *Cash Funds Uncommitted Reserves Report* is the responsibility of the State Controller's Office and was prepared for the purpose of monitoring compliance with Section 24-75-402, C.R.S. Our engagement was conducted pursuant to Section 24-30-207, C.R.S., in accordance with 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. The total revenue and total expense for higher education cash funds reported on the *Cash Funds Uncommitted Reserves Report* are \$112,009,420 higher than the State's accounting records. This occurs because interdepartmental transactions are recorded in revenue and expenditure accounts inflating those amounts for higher education cash funds. However, the inflation has no significant effect on the excess uncommitted reserves reported. The fund balance, exempt assets, fee revenue, total revenue, and total expense for all other agencies agreed to the State's central accounting records without exception.
2. We agreed the previously appropriated fund balance to the statutory appropriation without exception.
3. We recalculated the non-fee fund balance, the uncommitted reserve, the target reserve, and the excess uncommitted reserve without exception.
4. We compared the alternative reserve with the amount specified in statutes without exception.
5. We compared the waivers of excess uncommitted reserves with the amounts specified in statute without exception.
6. We compared the types of accounts used to compile the amount of exempt assets and fee revenue with their statutory definitions without exception.
7. We compared each cash fund with its enabling statute, as applicable. Most cash funds were established by law for a specific program or purpose with the exception of the funds in the State's colleges and universities.

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

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

Wall, Smith, Bateman and Associates, Inc.
Certified Public Accountants

September 20, 2002

**CASH FUNDS UNCOMMITTED RESERVES REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

Department/Agency	Fund	Fund Balance (Note 4)	Exempt Assets (Note 5)	Previously Appropriated Fund Balance (Note 6)	Fee Revenue (Note 7)	
Department of Agriculture						
DEPARTMENT OF AGRICULTURE	111	CERVIDAE DISEASE FUND	\$ 104,855	\$ -	\$ -	\$ 132,140
DEPARTMENT OF AGRICULTURE	214	MANDATORY F&V INSPECTION FUND	374,875	55	-	1,808,669
Total, Department of Agriculture						
Department of Education						
DEPARTMENT OF EDUCATION	293	EDUCATOR LICENSURE CASH FUND	473,625	-	-	1,916,938
Total, Department of Education						
Office of the Governor						
OFFICE OF ECONOMIC DEVELOPMENT	13P	TRAVEL AND TOURISM ADDITIONAL	150,876	-	-	1,716,526
Total, Office of the Governor						
Department of Higher Education						
STATE HISTORICAL SOCIETY	509	ENTERPRISE SERVICES	343,879	259,184	-	896,691
CU - REGENTS	32X	NON-ENTERPRISE DESIGNATED AUX	30,088,106	2,587,834	-	1,242,362
CU - BOULDER	32X	NON-ENTERPRISE DESIGNATED AUX	11,521,351	739,236	-	12,095,146
CU - COLORADO SPRINGS	31X	CURRENT FUNDS UNRESTRICTED	4,717,768	62,401	-	23,634,272
CU - COLORADO SPRINGS	32X	NON-ENTERPRISE DESIGNATED AUX	1,194,313	83,623	-	1,309,558
CU - DENVER	32X	NON-ENTERPRISE DESIGNATED AUX	2,877,553	836,109	-	6,255,662
CU - HEALTH SCIENCE CENTER	32X	NON-ENTERPRISE DESIGNATED AUX	11,037,924	206,082	-	5,447,699
COLORADO STATE UNIVERSITY	32X	NON-ENTERPRISE DESIGNATED AUX	13,790,962	4,147,152	-	21,692,155
FORT LEWIS COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	2,010,650	16,950	-	19,098,984
FORT LEWIS COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	1,110,600	151,000	-	1,388,448
UNIVERSITY OF SOUTHERN COLO	31X	CURRENT FUNDS UNRESTRICTED	1,341,238	394,841	-	10,457,242
ADAMS STATE COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	181,020	18,829	-	608,206
MESA STATE COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	116,810	552	-	1,384,308
METROPOLITAN STATE COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	835,100	42,621	-	33,596,697
METROPOLITAN STATE COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	639,051	1,243	-	3,632,517
MORGAN COMMUNITY COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	1,165,955	212,336	-	1,864,679
OTERO JUNIOR COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	502,656	198,154	-	2,071,286
PIKES PEAK COMMUNITY COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	817,597	556,533	-	11,934,198
PUEBLO COMMUNITY COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	1,496,245	459,552	-	7,326,626
RED ROCKS COMMUNITY COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	1,076,482	368,016	-	9,685,453
LOWRY HEAT CENTER	32X	NON-ENTERPRISE DESIGNATED AUX	1,413,206	338,687	-	970,864
NORTHEASTERN JUNIOR COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	1,710,494	405,405	-	3,789,044
NORTHWESTERN COMMUNITY COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	2,054,017	209,862	-	1,926,540
UNIVERSITY OF NORTHERN COLO	31X	CURRENT FUNDS UNRESTRICTED	7,104,493	564,459	-	34,892,479
UNIVERSITY OF NORTHERN COLO	32X	NON-ENTERPRISE DESIGNATED AUX	2,967,124	322,792	-	1,098,808
COLORADO SCHOOL OF MINES	31X	CURRENT FUNDS UNRESTRICTED	529,930	194,835	-	26,249,861
COLORADO SCHOOL OF MINES	32X	NON-ENTERPRISE DESIGNATED AUX	232,768	-	-	613,262
PRIVATE OCCUPATIONAL SCHOOL DV	222	PRIVATE OCCUPATIONAL SCHOOLS	78,053	686	-	538,085
Total, Department of Higher Education						
Department of Human Services						
DEPARTMENT OF HUMAN SERVICES	12T	CHILD CARE LICENSING CASH FUND	105,776	-	-	470,509
DEPARTMENT OF HUMAN SERVICES	195	CHILD ABUSE REGISTRY	101,090	-	-	314,653
DEPARTMENT OF HUMAN SERVICES	504	BUSINESS ENTERPRISE PROGRAM	714,553	386,221	-	673,914
COLO. MENT HEALTH INST PUEBLO	516	WORK THERAPY	139,845	3,627	-	444,254
Total, Department of Human Services						
Judicial Branch						
JUDICIAL	286	MEDIATION CASH FUND	93,059	-	-	681,474
Total, Judicial Branch						
Department of Labor and Employment						
DEPT OF LABOR AND EMPLOYMENT	136	DISPLACED HOME MAKERS	145,000	-	-	113,203
DEPT OF LABOR AND EMPLOYMENT	137	BOILER INSPECTION	103,661	-	-	1,170,404
DEPT OF LABOR AND EMPLOYMENT	141	PUBLIC SAFETY INSPECTION	194,246	-	-	269,990
DEPT OF LABOR AND EMPLOYMENT	234	WKMN COMP GUARANTEE FUND	728,604	-	-	600,001
Total, Department of Labor and Employment						
Department of Law						
DEPARTMENT OF LAW	150	COLLECTION AGENCY BOARD	312,760	-	-	59,280
DEPARTMENT OF LAW	151	UNIFORM CONSUMER CREDIT CODE	1,042,167	-	-	160,655
DEPARTMENT OF LAW	296	P.O.S.T. BOARD CASH FUND	55,767	-	-	157,738
Total, Department of Law						
Department of Local Affairs						
DEPARTMENT OF LOCAL AFFAIRS	11E	MOFFAT TUNNEL CASH FUND	60,000	-	-	23,542
DEPARTMENT OF LOCAL AFFAIRS	289	WASTE TIRE RECYCLING FUND	1,421,475	-	856,231	1,965,282
Total, Department of Local Affairs						

Total Revenue	Total Expense	Non-Fee Fund Balance (Note 8)	Uncommitted Reserve (Note 9)	Target/Alternative Reserve (Note 10)	Excess Uncommitted Reserve (Note 11)
\$ 139,974	\$ 170,570	\$ 5,868	\$ 98,987	\$ 200,000	\$ -
1,834,409	1,834,401	5,259	369,561	302,676	66,884
					66,884
1,916,938	2,000,548	-	473,625	330,090	143,535
					143,535
1,723,770	1,679,050	634	150,242	277,043	-
					-
1,108,314	1,168,750	16,172	68,523	192,844	-
61,555,103	67,409,097	26,945,236	555,036	11,122,501	-
62,415,993	53,034,690	8,692,727	2,089,388	8,750,724	-
46,799,111	44,786,564	2,304,335	2,351,032	7,389,783	-
3,321,461	2,695,465	672,776	437,914	444,752	-
11,686,932	10,410,458	948,721	1,092,723	1,717,726	-
37,783,506	34,599,014	9,270,086	1,561,756	5,708,837	-
95,424,692	98,345,097	7,451,557	2,192,253	16,226,941	-
36,658,270	36,148,750	954,981	1,038,719	5,964,544	-
4,063,197	3,583,944	631,692	327,908	591,351	-
27,728,592	27,512,883	589,484	356,913	4,539,626	-
845,375	774,784	45,503	116,688	127,839	-
1,854,059	1,761,171	29,456	86,802	290,593	-
75,838,047	75,560,287	441,406	351,073	12,467,447	-
4,013,111	4,168,020	60,488	577,320	687,723	-
6,966,341	6,642,411	698,364	255,255	1,095,998	-
6,740,026	6,737,817	210,925	93,577	1,111,740	-
30,499,174	30,522,751	158,911	102,153	5,036,254	-
19,639,712	19,036,669	649,953	386,740	3,141,050	-
21,119,155	21,108,286	383,556	324,910	3,482,867	-
3,737,456	2,549,129	795,395	279,124	420,606	-
11,554,667	11,616,226	877,120	427,969	1,916,677	-
8,173,156	8,656,800	1,409,459	434,696	1,428,372	-
84,337,853	84,159,598	3,834,274	2,705,760	13,866,334	-
10,316,236	9,542,880	2,362,678	281,654	1,574,575	-
58,899,050	59,482,024	185,751	149,344	9,814,534	-
1,758,442	1,705,240	151,589	81,179	281,365	-
538,085	650,579	-	77,367	107,346	-
					-
474,850	431,681	967	104,809	71,227	33,582
315,528	348,948	280	100,810	57,576	43,233
1,412,482	1,486,340	171,680	156,652	245,246	-
463,871	458,384	5,761	130,457	75,633	54,824
					131,639
801,541	831,734	13,940	79,119	137,236	-
					-
113,203	167,572	-	145,000	145,000	-
1,170,807	1,067,147	36	103,625	176,079	-
269,990	160,660	-	194,246	26,509	167,737
634,487	19,525	39,602	689,002	3,222	685,781
					853,518
114,140	664,275	150,324	162,436	109,605	52,830
268,640	895,278	418,919	623,248	147,721	475,527
157,738	157,503	-	55,767	25,988	29,779
					558,136
27,601	27,601	8,824	51,176	60,000	-
2,075,496	2,092,200	30,016	535,228	345,213	190,015
					190,015

**CASH FUNDS UNCOMMITTED RESERVES REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

Department/Agency	Fund	Fund Balance (Note 4)	Exempt Assets (Note 5)	Previously Appropriated Fund Balance (Note 6)	Fee Revenue (Note 7)
Department of Natural Resources					
DIVISION OF WATER RESOURCES	163	54,336	-	-	91,975
DIVISION OF WATER RESOURCES	167	85,847	-	-	442,092
DIVISION OF WATER RESOURCES	209	88,551	-	-	37,006
COLORADO GEOLOGICAL SURVEY	171	959,040	4,114	-	487,635
PARKS AND OUTDOOR RECREATION	172	473,151	1,254	-	13,798,213
PARKS AND OUTDOOR RECREATION	173	76,508	-	-	502,908
PARKS AND OUTDOOR RECREATION	210	1,318,371	-	1,199,735	1,342,916
MINED LAND RECLAMATION DIV	256	481,266	-	-	1,005,619
Total, Department of Natural Resources					
Department of Personnel					
OFFICE OF THE STATE CONTROLLER	281	376,917	180	-	230,839
DIVISION OF CENTRAL SERVICES	601	1,095,839	410,907	-	1,035,846
CENTRAL COLLECTIONS	601	354,429	133,153	-	653,410
HUMAN RESOURCE SERVICES	11P	1,327,763	-	-	691,785
Total, Department of Personnel					
Department of Public Health and Environment					
DEPT OF PUB HLTH & ENVIRONMENT	119	90,337	500	-	5,916,848
DEPT OF PUB HLTH & ENVIRONMENT	120	109,802	-	-	1,541,300
DEPT OF PUB HLTH & ENVIRONMENT	121	351,021	58,190	-	3,097,550
DEPT OF PUB HLTH & ENVIRONMENT	123	224,989	-	-	1,317,324
DEPT OF PUB HLTH & ENVIRONMENT	124	834,078	-	-	1,912,092
DEPT OF PUB HLTH & ENVIRONMENT	128	92,439	-	-	202,912
DEPT OF PUB HLTH & ENVIRONMENT	275	67,554	-	-	208,407
DEPT OF PUB HLTH & ENVIRONMENT	277	55,077	-	-	102,301
HEALTH-HAZARDOUS MATERIALS	117	203,177	-	-	1,182,312
HEALTH-HAZARDOUS MATERIALS	126	182,222	-	-	1,525,570
HEALTH-HAZARDOUS MATERIALS	279	65,661	-	-	114,164
HEALTH - CONSUMER PROTECTION	266	100,670	-	-	411,653
HEALTH-PREVENTION	12A	181,550	-	-	108,603
HEALTH-PREVENTION	409	779,627	-	-	4,451,038
HEALTH-HEALTH FACILITIES	224	73,121	-	-	198,615
Total, Department of Public Health and Environment					
Department of Regulatory Agencies					
DIVISION OF BANKING	244	527,646	3,000	-	3,308,919
DIVISION OF FINANCIAL SERVICES	272	116,998	-	-	1,048,613
PUBLIC UTILITIES COMMISSION	184	254,614	3,127	-	7,833,734
PUBLIC UTILITIES COMMISSION	185	2,038,004	-	-	99,599
PUBLIC UTILITIES COMMISSION	186	132,207	-	-	122,200
PUBLIC UTILITIES COMMISSION	196	3,140,576	-	840,800	3,422,407
DIVISION OF REAL ESTATE	212	590,369	2,110	-	3,088,864
REGULATORY AGENCIES	189	3,006,478	15,230	1,679,152	14,167,199
DIVISION OF SECURITIES	213	248,382	2,570	-	2,259,082
Total, Department of Regulatory Agencies					
Department of Revenue					
REVENUE - ADMINISTRATION	191	283,865	-	-	367,092
REVENUE - ADMINISTRATION	192	257,343	839	-	2,666,964
REVENUE - ADMINISTRATION	236	191,960	-	-	1,579,882
Total, Department of Revenue					
Department of State					
DEPARTMENT OF STATE	13E	273,168	-	-	187,662
DEPARTMENT OF STATE	13F	821,737	-	-	1,616,044
DEPARTMENT OF STATE	200	4,632,392	-	-	9,861,721
DEPARTMENT OF STATE	20N	315,984	-	-	274,282
Total, Department of State					
Department of Treasury					
TREASURY - OPERATING	406	265,796	-	-	7,066,863
Total, Department of Treasury					
Grand Total					

Total Revenue	Total Expense	Non-Fee Fund Balance (Note 8)	Uncommitted Reserve (Note 9)	Target/Alternative Reserve (Note 10)	Excess Uncommitted Reserve (Note 11)
98,509	140,991	3,604	50,732	23,264	27,468
451,433	499,467	1,776	84,071	82,412	1,659
37,006	18,638	-	88,551	3,075	85,476
3,961,060	3,953,783	837,368	117,558	652,374	-
15,316,814	16,436,057	46,787	425,110	2,711,949	-
519,179	584,696	2,398	74,110	96,475	-
1,444,162	1,817,748	8,317	110,319	299,928	-
1,851,069	1,795,678	219,812	261,454	296,287	-
					114,603
230,934	224,596	155	376,582	37,058	339,524
11,156,120	10,974,177	621,336	63,596	1,810,739	-
1,189,508	1,288,831	99,727	121,549	212,657	-
2,381,881	4,520,032	942,132	385,631	745,805	-
					339,524
5,924,816	5,855,341	121	89,716	966,131	-
1,774,795	1,877,061	14,446	95,356	309,715	-
3,098,273	3,044,027	68	292,763	502,264	-
1,340,269	1,433,594	3,852	221,137	236,543	-
1,962,238	1,745,074	21,315	812,763	287,937	524,825
203,070	156,545	72	92,367	25,830	66,537
209,592	193,814	382	67,172	31,979	35,193
102,301	125,103	-	55,077	20,642	34,435
1,185,447	1,624,603	537	202,640	268,059	-
1,526,692	1,470,932	134	182,088	242,704	-
114,164	150,705	-	65,661	24,866	40,795
427,151	411,866	3,653	97,017	67,958	29,060
118,071	94,391	14,558	166,992	15,575	151,417
4,531,390	4,748,248	13,825	765,802	783,461	-
198,615	172,633	-	73,121	28,484	44,637
					926,899
3,376,632	3,195,857	10,521	514,125	527,316	-
1,086,581	987,394	4,088	112,910	162,920	-
8,012,406	8,794,417	5,608	245,879	1,451,079	-
1,940,805	1,870,695	1,933,417	104,587	308,665	-
122,200	49,489	-	132,207	8,166	124,041
3,557,000	3,870,642	87,021	2,212,755	638,656	1,574,099
3,099,377	3,310,135	1,995	586,264	546,172	40,091
16,893,831	18,116,568	211,770	1,100,326	2,989,234	-
2,259,238	2,538,944	17	245,795	418,926	-
					1,738,231
402,987	828,191	25,285	258,580	136,652	121,929
2,666,991	2,873,317	3	256,501	474,097	-
1,579,882	1,521,986	-	191,960	251,128	-
					121,929
1,021,706	1,113,054	222,994	50,174	183,654	-
1,616,199	1,842,729	79	821,658	304,050	517,608
9,861,865	9,945,686	68	4,632,324	1,641,038	2,991,286
274,332	261,197	58	315,926	43,098	272,829
					3,781,723
7,170,002	8,040,816	3,823	261,973	1,326,735	-
					-
					\$ 8,966,636

NOTES TO CASH FUNDS UNCOMMITTED RESERVES REPORT

NOTE 1. PURPOSE

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

NOTE 2. CASH FUND DEFINED

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

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

NOTE 3. CASH FUNDS EXCLUDED

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

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

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

NOTE 4. FUND BALANCE

Fund balance is the net of total assets and total liabilities in each fund as of June 30, 2002.

NOTE 5. EXEMPT ASSETS

Exempt assets are any long-term assets or non-monetary current assets held by the fund at June 30, 2002. "Non-monetary" current assets are those that either cannot be converted to cash or are held with the intent of being used rather than converted to cash, including but not limited to consumable inventory and prepaid expenses.

NOTE 6. PREVIOUSLY APPROPRIATED FUND BALANCE

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

NOTE 7. FEE REVENUE

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

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

NOTES TO CASH FUNDS UNCOMMITTED RESERVES REPORT

NOTE 8. NON-FEE FUND BALANCE

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

NOTE 9. UNCOMMITTED RESERVE

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

NOTE 10. TARGET/ALTERNATIVE RESERVE

Target reserve is defined as 16.5 percent of Fiscal Year 2001-02 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.

Appendix A

Descriptions of Cash Funds

These cash funds are included on the Cash Funds Uncommitted Reserves Report for the fiscal year ended June 30, 2002, that was prepared by the State Controller's Office.

See the Report on pages 15 –18.

Fund

Description

AGRICULTURE

111 - Cervidae Disease Fund

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

214 - Mandatory Fruit and Vegetable Inspection Fund

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

EDUCATION

293 - Educator Licensure Cash Fund

Fees charged to cover the costs to administer examinations and to review applications for licenses, endorsements, and certificates as authorized by the State Board of Education. Fees are set annually and are \$48 for the initial license, \$42 for a substitute license, and \$36 for fingerprints.

OFFICE of the GOVERNOR

13P –Travel and Tourism Additional

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

HIGHER EDUCATION

509 - Enterprise Services Fund

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

31X - Current Funds-Unrestricted

Includes General Fund money and tuition from the State’s colleges and universities; resident undergraduate tuition for a full-time student ranges from \$1,441 to \$4,830 per academic year.

Fund

Description

- 32X - Non-Enterprise-Designated Auxiliary Charges made for various services provided by the auxiliary funds at the State's colleges and universities that are not exempt from TABOR. Examples include telecommunications, photocopying, and information systems.
- 222 - Private Occupational Schools Fund Fees for credentials, student assessments, provisional certificates, and renewals that range from \$1 to \$1,500.

HUMAN SERVICES

- 12T - Child Care Licensing Cash Fund Fees from new and continuing child care providers for state licenses. Fees received and credited to the fund are applied against all costs associated with child care inspection licensing, developing a methodology to assess the relationship between licensing costs and fees, and annually reassessing costs and fees and reporting the results to the State Board of Human Services.
- 195 - Child Abuse Registry Fund Collects an \$10 fee from operators of licensed child placement agencies who are requesting a background check on themselves, day camps, child care facilities, preschools, and other state agencies for the screening of applicants against the registry database that contains individuals who have a confirmed history of child abuse. A \$2.00 fee is charged for individuals on the registry who request a copy of their record.
- 504 - Business Enterprise Program Fund Collects fees used to train and place legally blind individuals into vending facilities located on federal and state properties.
- 516 - Work Therapy Fund Fees to provide funding for sheltered workshop programs for the training and employment of clients with developmental disabilities at the Colorado Mental Health Institutions and three regional centers. The institutions contract with companies to employ the clients. The clients are paid varying rates according to job types.

Fund

Description

JUDICIAL

286 - Mediation Cash Fund

Fees received from individuals who are required by the court to have a dispute resolved by mediation or other Alternative Dispute Resolution (ADR) process; fees include a \$50 per hour per party charge, with a one-hour minimum, for domestic relations, juvenile, and dependency and neglect mediation, and a possible one-time memorandum-of-understanding fee of \$25 to \$50 per party. An administrative fee of \$40 may also be required. For district court mediation or ADR the fee is \$75 per hour per party with a two-hour minimum, and a one-time \$40 per party administrative fee. For county court and small claims civil mediation the fee is \$50 per party per hour.

LABOR AND EMPLOYMENT

136 - Displaced Homemakers Fund

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

137 –Boiler Inspection

The boiler inspection program 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. Each boiler, pressure vessel, or hot water heater inspected is subject to a fee of \$40. For inspections completed beginning April 1, 2002, there is an additional certificate fee of \$25.

141 –Public Safety Inspection Fund

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

Fund

Description

234 –Workers’ Compensation
workers

Guarantee Fund

The Guarantee Fund provides benefits for injured whose employer has declared bankruptcy, and the employer’s security (i.e., bond) is insufficient to meet such liability. Revenue is from interest and periodic assessments on self-insured employers when the existing security held by a self-insured employer is not enough to meet its liability for worker’s compensation benefits.

LAW

150 - Collection Agency Board Fund

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

151 - Uniform Consumer Credit Code
Fund

Fees assessed from consumer lenders who pay a Code Master licensing fee of \$100; branches are \$50. Notification fees are \$5 and volume fees are \$1 per every \$100,000. These two fees are paid by retail credit grantors and sales finance companies. Rent-to-Own fees are \$50 for the initial notification and \$25 for the renewal fee. Fines can also be assessed against consumer lenders for unlawful practices.

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

Fees charged for the certification of and training programs for police and peace officers; moneys are also received for the selling of publications and study materials for these exams and for vehicle identification number inspection certificates. Fees range from \$10 for study materials to \$125 for the certification exam and skills tests, and \$25 for vehicle identification number inspection certification.

LOCAL AFFAIRS

11E - Moffat Tunnel Cash Fund

Proceeds from the lease and sales of Moffat Tunnel Improvement District assets. Proceeds are first used to cover administrative costs for selling the property and the remainder is transferred to the nine constituent counties of the district.

Fund

Description

289 - Waste Tire Recycling Fund

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

NATURAL RESOURCES

163 - Water Data Bank Fund

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

167 - Ground Water Management Fund

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

209 - Gravel Pit Lakes Fund

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

171 - Geological Survey Cash Fund

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

172 - Parks Cash Fund

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

173 - Snowmobile Recreation Fund

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

210 - Off-Highway Vehicles Fund

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

Fund

Description

256 - Mined Land Reclamation Fund

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

PERSONNEL/GENERAL SUPPORT SERVICES

281 - Supplier Database Cash Fund

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

601 - Central Services Fund

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

11P - Property Fund

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

PUBLIC HEALTH AND ENVIRONMENT

119 –Stationary Sources Control Fund

Four fees contribute to this fund. Fees are paid by stationary facilities that emit pollutants into the air. A fee of \$119.96 is charged for filing an Air Pollution Emissions Notice (APEN). APENs are renewed every five years. A fee of \$17.97 is charged per ton of regulated pollutant reported in the most recent APEN, with a limit of 4,000 tons. A fee of \$119.96 is charged per ton of hazardous air pollutant reported in the most recent APEN, paid on an annual basis. A fee of \$59.98 is charged per hour for the processing of applications such as construction permits, operating permits and land use plans.

120 - Water Quality Fund

Annual fees assessed to municipalities and industries who require permit applications for the discharge of pollutants into the water of the State. Annual fees range from \$23 to \$17,926, depending on the amount discharged per day.

Fund

Description

121 - Newborn Genetics Fund

Charges for laboratory blood tests for newborns and for genetic counseling; the fees shall be utilized to carry out the program as well as to provide educational awareness programs. The fee per two screenings for six genetic diseases is \$43.47 per Colorado baby.

123 - Radiation Control Fund

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

124 - Vital Records Fund

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

128 –Sludge Management Fund

A fee of \$2.40 per dry ton of sludge is collected from the water treatment facilities and domestic wastewater treatment plants (the generators) whose sludge is used for beneficial purposes. Beneficial Use for Biosolids is defined as the use of the nutrients and/or organic matter in biosolids to act as a soil conditioner or fertilizer for the promotion of vegetative growth on land.

275 - Ozone Protection Fund

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

277 - Pollution Prevention Fund

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

Fund**Description**

117 - Solid Waste Management Reserve	Fees collected quarterly from attended solid waste landfills based on wastes disposed, at the rate of approximately \$0.05/cubic yard, and collected for reviewing solid waste landfill operating plans, closure plans and post-closure plans. The fee is not to exceed \$100/hour or a total of \$10,000.
126 - Hazardous Waste Fees Fund	Annual fees assessed to generators of hazardous waste, and to facilities that treat, store, or dispose of hazardous waste. These fees range from \$300 to \$1,900 per year for generators, \$100 and higher for operating annual fees, and \$750 to \$10,000 per year for post-closure fees. Fees of \$100 per hour are charged for the document review and activity fees.
279 - Hazardous Waste Commission Fund	Fees imposed on generators and transporters of hazardous wastes and facilities that treat, store, or dispose of hazardous wastes. Fees range from \$65 per year for generators of small amounts of hazardous waste to \$600 per year for commercial hazardous waste treatment or storage operations.
266 - Food Protection Cash Fund	Fees charged for administration costs and licenses for retail food establishments, plan reviews, preopening inspections, and equipment or product review; fees range from \$44 to \$310.
12A - Trauma System Cash Fund	Fees charged to pay for the direct and indirect costs of evaluating and designating applicant health care facilities as Trauma Centers. Fees range from \$6,800 to \$26,600, for Level I-Level IV designation. Designation is for a three-year period.
409 - Emergency Medical Services Fund	A \$1 fee assessed at the time of registration of any motor vehicle, for the purpose of providing emergency medical services. Revenue is used for grants to local emergency medical service providers, planning and coordinating emergency medical services, and testing and certifying emergency medical technicians.

Fund

Description

224 –Medication Administration Fund Fees collected from students who take a 2 day medication administration class. The class fee is \$55, with \$40 going to the instructor while the State retains \$15.

REGULATORY AGENCIES

244 - Public Deposit Administration Fund Fees and assessments collected from institutions regulated by the Division of Banking. While included in the fund is revenue from public depositories, this fund is actually the main fund for the Division of Banking and all its revenue is deposited here.

272 –Financial Services Cash Fund Assessments to financial institutions based for the most part on the amount of assets. Financial institutions are assessed twice a year to cover Division of Financial Services expenditures. Other revenue comes from various fees.

184 - Fixed Utilities Fund Assessments from each fixed public utility regulated by the Public Utilities Commission (PUC) to cover the fixed utility regulatory costs of the PUC and to cover the costs of the Office of Consumer Counsel.

185 - Motor Carrier Fund Fees collected for permits, licenses, and identification from for-hire motor vehicle carriers operating in inter and intrastate commerce: \$35 filing fee for common and contract carriers, (plus a \$5 issuance fee), \$20 for interstate exempt motor vehicle carriers, \$50 application fee for intrastate property carriers, and a \$5 annual vehicle identification stamp fee assessed to all PUC regulated motor vehicle carriers.

186 - Nuclear Materials Transport Fund Collects carrier permit fees and civil penalties. Supports a permitting and inspection program in the Department of Public Safety and in the Department of Revenue for the regulation of nuclear materials transport in Colorado.

196 - Disabled Telephone Users Fund Surcharge of 10 cents assessed by telephone companies per line per month on each customer in accordance with the "Americans with Disabilities Act of 1990"; moneys used for the reimbursement of providers who render

Fund

Description

services in accordance with the Act.

212 - Real Estate Cash Fund

Collects about 20 types of fees for licenses, fines, and registrations for real estate brokers. Fees range from a \$5 transfer fee to a \$739 original license fee for a subdivision application.

189 - Division of Registrations Cash Fund

Fees collected for the issuance and renewal of occupational licenses for 29 professional boards, such as the Accountancy Board, Dental Board, and Plumbers Board. Fees vary from \$5 to \$1,950, with an average of about 10 fee items per board.

213 - Division of Securities Cash Fund

Collects about 25 fees for the registration of securities sales agents and the regulation of non-exempt securities and municipal bonds issued by certain political subdivisions; fees include a \$500 filing fee and a \$60 renewal fee for broker dealers.

REVENUE

191 - Trade Name Fund Balance Fund

Fees are \$8 for original registration of a trade name and \$5 for renewal registration. Any person, general partnership, or other business organization doing business in the State under any name other than the personal name of its owner must register and annually renew its trade name.

192 - Colorado Dealer License Board Fund

Fees collected for the licensing of dealers, wholesalers, buyer agents, and salespersons. The fees consist of a \$360 charge for an original dealer wholesaler license, \$300 for a renewal, \$85 for an original salesperson license, and \$60 for a renewal.

236 - Liquor Law Enforcement Fund

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

SECRETARY OF STATE

13E – Bingo-Raffle Cash Fund

This fund is for the collection of Bingo Raffle fees

Fund

Description

	assessed on Bingo Raffle licenses.
13F – Central Information System	Equipment, software, and other property purchased with moneys from the county clerk’s technology fund becomes the property of the respective counties in which such property exists as of December 31, 1999. Unexpended moneys must be allocated amongst the county clerks at the discretion of the board
200 - Secretary of State Fees Fund	Collects fees for filing articles of incorporation, issuing official certificates, and making official copies of documents; some specific fees assessed include \$50 for articles of incorporation and \$50 to issue trademarks.
20N – Notary Administration Cash Fund	This fund is for the collection of notary fees that are collected from all publicly licensed notaries.

DEPARTMENT OF TREASURY

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

Cash Funds Uncommitted Reserves Report for the Fiscal Year Ended June 30, 2002 - All Funds

The *Cash Funds Uncommitted Reserves Report* prepared by the State Controller does not include funds that have an uncommitted reserves balance of less than \$50,000. The following report includes cash funds that have an uncommitted reserves balance of less than \$50,000, excluding cash funds with \$0 fee revenue. This report is included to provide information on all of the cash funds with uncommitted reserve balances at June 30, 2002.

**CASH FUNDS UNCOMMITTED RESERVES REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2002 - ALL FUNDS
Including Cash Funds with Uncommitted Reserves less than \$50,000
Excluding Cash Funds with \$0 Fee Revenue**

Department/Agency	Fund	Fund Balance (Note 4)	Exempt Assets (Note 5)	Previously Appropriated Fund Balance (Note 6)	Fee Revenue (Note 7)
DEPARTMENT OF AGRICULTURE	102	SEED CASH FUND	\$ 2,337	\$ 41	\$ 54,309
DEPARTMENT OF AGRICULTURE	103	AGRICULTURAL PRODUCTS INSPECTN	32,030	-	146,542
DEPARTMENT OF AGRICULTURE	104	VET, VACCINE & SVC FUND	35,761	-	111,157
DEPARTMENT OF AGRICULTURE	105	PESTICIDE APPLICATOR FUND	1,501	-	405,939
DEPARTMENT OF AGRICULTURE	107	SEAL OF QUALITY FUND	4,549	-	3,448
DEPARTMENT OF AGRICULTURE	109	ALTERNATIVE LIVESTOCK FARM	46,614	-	26,267
DEPARTMENT OF AGRICULTURE	111	CERVIDAE DISEASE FUND	104,855	-	132,140
DEPARTMENT OF AGRICULTURE	154	WEED FREE CROP CERTIFICATION	34,379	-	128,483
DEPARTMENT OF AGRICULTURE	214	MANDATORY F&V INSPECTION FUND	374,875	55	1,808,669
DEPARTMENT OF AGRICULTURE	215	BEE INSPECTION FUND	8,978	-	100
DEPARTMENT OF AGRICULTURE	216	COLO NURSERY FUND	24,420	41	175,702
DEPARTMENT OF AGRICULTURE	217	CHEMIGATION FUND	25,768	59	183,845
DEPARTMENT OF AGRICULTURE	218	ORGANIC CERTIFICATION FUND	10,602	-	48,852
DEPARTMENT OF AGRICULTURE	219	PESTICIDE REGISTRATION FUND	609	-	542,975
DEPARTMENT OF AGRICULTURE	220	RODENT CONTROL FUND	26,378	-	10,629
DEPARTMENT OF AGRICULTURE	254	GROUND WATER PROTECTION	4,311	-	566,723
DEPARTMENT OF AGRICULTURE	261	COLORADO AQUACULTURE FUND	8,945	-	10,436
DEPARTMENT OF AGRICULTURE	294	PET ANIMAL CARE AND FACILITY	11,891	-	295,165
DEPARTMENT OF EDUCATION	13A	NONPUBLIC SCHOOL FINGERPRINT	11,628	-	7,272
DEPARTMENT OF EDUCATION	293	EDUCATOR LICENSURE CASH FUND	473,625	-	1,916,938
OFFICE OF ECONOMIC DEVELOPMENT	13P	TRAVEL AND TOURISM ADDITIONAL	150,876	-	1,716,526
STATE HISTORICAL SOCIETY	509	ENTERPRISE SERVICES	343,879	259,184	896,691
CU - REGENTS	31X	CURRENT FUNDS UNRESTRICTED	1,167,872	-	337
CU - REGENTS	32X	NON-ENTERPRISE DESIGNATED AUX	30,088,106	2,587,834	1,242,362
CU - BOULDER	31X	CURRENT FUNDS UNRESTRICTED	(11,411,320)	600,697	205,492,542
CU - BOULDER	32X	NON-ENTERPRISE DESIGNATED AUX	11,521,351	739,236	12,095,146
CU - COLORADO SPRINGS	31X	CURRENT FUNDS UNRESTRICTED	4,717,768	62,401	23,634,272
CU - COLORADO SPRINGS	32X	NON-ENTERPRISE DESIGNATED AUX	1,194,313	83,623	1,309,558
CU - DENVER	31X	CURRENT FUNDS UNRESTRICTED	136,505	113,156	47,493,609
CU - DENVER	32X	NON-ENTERPRISE DESIGNATED AUX	2,877,553	836,109	6,255,662
CU - HEALTH SCIENCE CENTER	31X	CURRENT FUNDS UNRESTRICTED	(26,061,166)	222,396	33,000,561
CU - HEALTH SCIENCE CENTER	32X	NON-ENTERPRISE DESIGNATED AUX	11,037,924	206,082	5,447,699
COLORADO STATE UNIVERSITY	31X	CURRENT FUNDS UNRESTRICTED	(2,271,663)	929,076	124,619,960
COLORADO STATE UNIVERSITY	32X	NON-ENTERPRISE DESIGNATED AUX	13,790,962	4,147,152	21,692,155
COLORADO STATE UNIVERSITY	33X	CURRENT FUNDS RESTRICTED	-	-	94,706
FORT LEWIS COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	2,010,650	16,950	19,098,984
FORT LEWIS COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	1,110,600	151,000	1,388,448
UNIVERSITY OF SOUTHERN COLO	31X	CURRENT FUNDS UNRESTRICTED	1,341,238	394,841	10,457,242
UNIVERSITY OF SOUTHERN COLO	32X	NON-ENTERPRISE DESIGNATED AUX	79,683	28,781	637,219
UNIVERSITY OF SOUTHERN COLO	33X	CURRENT FUNDS RESTRICTED	-	2,274	5,034
ADAMS STATE COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	(206,226)	108,192	5,366,888
ADAMS STATE COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	181,020	18,829	608,206
MESA STATE COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	(553,036)	103,479	9,731,282
MESA STATE COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	116,810	552	1,384,308
METROPOLITAN STATE COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	835,100	42,621	33,596,697
METROPOLITAN STATE COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	639,051	1,243	3,632,517
WESTERN STATE COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	(421,767)	85,440	7,278,352
WESTERN STATE COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	56,889	-	594,172
ARAPAHOE COMMUNITY COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	29,102	326,050	9,371,882
COMMUNITY COLLEGE OF AURORA	31X	CURRENT FUNDS UNRESTRICTED	48,619	160,531	6,180,196
COMMUNITY COLLEGE OF AURORA	32X	NON-ENTERPRISE DESIGNATED AUX	(114,209)	1,170	53,529
COMMUNITY COLLEGE OF DENVER	31X	CURRENT FUNDS UNRESTRICTED	(564,964)	567,640	9,185,639
FRONT RANGE COMMUNITY COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	707,596	805,051	18,349,268
LAMAR COMMUNITY COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	(36,866)	199,456	1,567,416
LAMAR COMMUNITY COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	33,320	-	268,286
MORGAN COMMUNITY COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	1,165,955	212,336	1,864,679
MORGAN COMMUNITY COLLEGE	33X	CURRENT FUNDS RESTRICTED	201,369	395	17,707
OTERO JUNIOR COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	502,656	198,154	2,071,286
PIKES PEAK COMMUNITY COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	817,597	556,533	11,934,198
PUEBLO COMMUNITY COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	1,496,245	459,552	7,326,626
RED ROCKS COMMUNITY COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	1,076,482	368,016	9,685,453
TRINIDAD STATE JUNIOR COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	(152,349)	351,945	3,184,309
TRINIDAD STATE JUNIOR COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	(76,545)	-	18,720
LOWRY HEAT CENTER	31X	CURRENT FUNDS UNRESTRICTED	1,429,873	-	2,753
LOWRY HEAT CENTER	32X	NON-ENTERPRISE DESIGNATED AUX	1,413,206	338,687	970,864
NORTHEASTERN JUNIOR COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	1,710,494	405,405	3,789,044
NORTHWESTERN COMMUNITY COLLEGE	31X	CURRENT FUNDS UNRESTRICTED	2,054,017	209,862	1,926,540
UNIVERSITY OF NORTHERN COLO	31X	CURRENT FUNDS UNRESTRICTED	7,104,493	564,459	34,892,479
UNIVERSITY OF NORTHERN COLO	32X	NON-ENTERPRISE DESIGNATED AUX	2,967,124	322,792	1,098,808
COLORADO SCHOOL OF MINES	31X	CURRENT FUNDS UNRESTRICTED	529,930	194,835	26,249,861
COLORADO SCHOOL OF MINES	32X	NON-ENTERPRISE DESIGNATED AUX	232,768	-	613,262
AURARIA HIGHER EDUCATION CTR	32X	NON-ENTERPRISE DESIGNATED AUX	(37,154)	105,276	26,415
PRIVATE OCCUPATIONAL SCHOOL DV	222	PRIVATE OCCUPATIONAL SCHOOLS	78,053	686	538,085
DEPARTMENT OF HUMAN SERVICES	12T	CHILD CARE LICENSING CASH FUND	105,776	-	470,509

Total Revenue	Total Expense	Non-Fee Fund Balance (Note 8)	Uncommitted Reserve (Note 9)	Target/Alternative Reserve (Note 10)	Excess Uncommitted Reserve (Note 11)
\$ 57,135	\$ 57,098	\$ 114	\$ 2,182	\$ 9,421	\$ -
146,542	128,651	-	32,030	21,227	10,803
111,157	91,346	-	35,761	15,072	20,689
442,316	441,744	123	1,378	72,888	-
3,448	-	-	4,549	-	4,549
33,604	126,862	10,178	36,436	20,932	15,504
139,974	170,570	5,868	98,987	200,000	-
128,483	127,601	-	34,379	21,054	13,325
1,834,409	1,834,401	5,259	369,561	302,676	66,884
100	279	-	8,978	46	8,932
181,993	181,600	843	23,536	29,964	-
195,809	201,647	1,571	24,138	33,272	-
54,771	54,711	1,146	9,456	9,027	429
549,089	557,494	7	602	91,987	-
10,629	5,089	-	26,378	840	25,538
570,803	570,763	31	4,280	94,176	-
10,436	9,680	-	8,945	1,597	7,348
320,574	317,885	942	10,949	52,451	-
7,272	-	-	11,628	-	11,628
1,916,938	2,000,548	-	473,625	330,090	143,535
1,723,770	1,679,050	634	150,242	277,043	-
1,108,314	1,168,750	16,172	68,523	192,844	-
28,283,072	27,193,823	1,167,858	14	4,486,981	-
61,555,103	67,409,097	26,945,236	555,036	11,122,501	-
342,932,672	349,548,996	(4,814,161)	(7,197,856)	57,675,584	-
62,415,993	53,034,690	8,692,727	2,089,388	8,750,724	-
46,799,111	44,786,564	2,304,335	2,351,032	7,389,783	-
3,321,461	2,695,465	672,776	437,914	444,752	-
90,923,923	90,591,667	11,153	12,196	14,947,625	-
11,686,932	10,410,458	948,721	1,092,723	1,717,726	-
183,106,864	190,547,228	(21,546,589)	(4,736,973)	31,440,293	-
37,783,506	34,599,014	9,270,086	1,561,756	5,708,837	-
285,007,084	290,771,233	(1,801,209)	(1,399,530)	47,977,253	-
95,424,692	98,345,097	7,451,557	2,192,253	16,226,941	-
210,520,248	210,520,256	-	-	34,735,842	-
36,658,270	36,148,750	954,981	1,038,719	5,964,544	-
4,063,197	3,583,944	631,692	327,908	591,351	-
27,728,592	27,512,883	589,484	356,913	4,539,626	-
1,596,602	1,558,955	30,587	20,315	257,228	-
17,493,960	17,493,962	(2,273)	(1)	2,886,504	-
15,968,537	15,915,030	(208,745)	(105,673)	2,625,980	-
845,375	774,784	45,503	116,688	127,839	-
26,254,283	26,752,055	(413,174)	(243,341)	4,414,089	-
1,854,059	1,761,171	29,456	86,802	290,593	-
75,838,047	75,560,287	441,406	351,073	12,467,447	-
4,013,111	4,168,020	60,488	577,320	687,723	-
15,816,045	15,971,492	(273,796)	(233,411)	2,635,296	-
1,214,965	1,183,709	29,068	27,821	195,312	-
20,512,807	20,862,654	(161,279)	(135,669)	3,442,338	-
14,987,631	14,736,910	(65,765)	(46,147)	2,431,590	-
53,529	171,199	-	(115,379)	28,248	-
22,144,441	21,917,751	(662,793)	(469,811)	3,616,429	-
42,235,877	44,567,758	(55,116)	(42,339)	7,353,680	-
5,239,717	5,587,295	(165,628)	(70,694)	921,904	-
313,043	320,811	4,764	28,556	52,934	-
6,966,341	6,642,411	698,364	255,255	1,095,998	-
2,600,739	2,609,125	199,606	1,368	430,506	-
6,740,026	6,737,817	210,925	93,577	1,111,740	-
30,499,174	30,522,751	158,911	102,153	5,036,254	-
19,639,712	19,036,669	649,953	386,740	3,141,050	-
21,119,155	21,108,286	383,556	324,910	3,482,867	-
9,722,813	9,794,806	(339,133)	(165,161)	1,616,143	-
327,795	404,396	(72,174)	(4,371)	66,725	-
4,116,816	4,285,313	1,428,917	956	707,077	-
3,737,456	2,549,129	795,395	279,124	420,606	-
11,554,667	11,616,226	877,120	427,969	1,916,677	-
8,173,156	8,656,800	1,409,459	434,696	1,428,372	-
84,337,853	84,159,598	3,834,274	2,705,760	13,886,334	-
10,316,236	9,542,880	2,362,678	281,654	1,574,575	-
58,899,050	59,482,024	185,751	149,344	9,814,534	-
1,758,442	1,705,240	151,589	81,179	281,365	-
5,793,804	6,274,643	(141,781)	(649)	1,035,316	-
538,085	650,579	-	77,367	107,346	-
474,850	431,681	967	104,809	71,227	33,582

**CASH FUNDS UNCOMMITTED RESERVES REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2002 - ALL FUNDS
Including Cash Funds with Uncommitted Reserves less than \$50,000
Excluding Cash Funds with \$0 Fee Revenue**

Department/Agency	Fund	Fund Balance (Note 4)	Exempt Assets (Note 5)	Previously Appropriated Fund Balance (Note 6)	Fee Revenue (Note 7)	
DEPARTMENT OF HUMAN SERVICES	195	CHILD ABUSE REGISTRY	101,090	-	-	314,653
DEPARTMENT OF HUMAN SERVICES	504	BUSINESS ENTERPRISE PROGRAM	714,553	386,221	-	673,914
DEPARTMENT OF HUMAN SERVICES	517	BUILDINGS AND GROUNDS RENTALS	199,855	104,817	-	161,487
ALCOHOL AND DRUG ABUSE DIV	125	ALC & DRUG AB COUNSELOR TRNG	8,244	-	-	4,583
COLO. MENT HEALTH INST PUEBLO	516	WORK THERAPY	139,845	3,627	-	444,254
JUDICIAL	286	MEDIATION CASH FUND	93,059	-	-	681,474
DEPT OF LABOR AND EMPLOYMENT	136	DISPLACED HOME MAKERS	145,000	-	-	113,203
DEPT OF LABOR AND EMPLOYMENT	137	BOILER INSPECTION	103,661	-	-	1,170,404
DEPT OF LABOR AND EMPLOYMENT	139	UTILITIZATION REVIEW	14,435	-	-	38,963
DEPT OF LABOR AND EMPLOYMENT	140	WORKMENS COMP SELF-INSURANCE	45,357	-	-	214,000
DEPT OF LABOR AND EMPLOYMENT	141	PUBLIC SAFETY INSPECTION	194,246	-	-	269,990
DEPT OF LABOR AND EMPLOYMENT	234	WKMN COMP GUARANTEE FUND	728,604	-	-	600,001
DEPT OF LABOR AND EMPLOYMENT	259	PHYSICIANS ACCREDITATION PROG	16,320	-	-	124,205
DEPT OF LABOR AND EMPLOYMENT	417	MAJOR MEDICAL	-	-	-	25,038,517
DEPT OF LABOR AND EMPLOYMENT	702	UNEMPLOYMENT REVENUE FUND	2,519,732	-	-	1,197
DEPARTMENT OF LAW	150	COLLECTION AGENCY BOARD	312,760	-	-	59,280
DEPARTMENT OF LAW	151	UNIFORM CONSUMER CREDIT CODE	1,042,167	-	-	160,655
DEPARTMENT OF LAW	296	P.O.S.T. BOARD CASH FUND	55,767	-	-	157,738
DEPARTMENT OF LOCAL AFFAIRS	11E	MOFFAT TUNNEL CASH FUND	60,000	-	-	23,542
DEPARTMENT OF LOCAL AFFAIRS	12V	MANUFACTURED HOME FUND	42,613	-	-	44,600
DEPARTMENT OF LOCAL AFFAIRS	262	NONRATED PUBLIC SECURITIES	12,169	-	-	3,264
DEPARTMENT OF LOCAL AFFAIRS	289	WASTE TIRE RECYCLING FUND	1,421,475	-	856,231	1,965,282
DIVISION OF WATER RESOURCES	163	WATER DATA BANK	54,336	-	-	91,975
DIVISION OF WATER RESOURCES	164	PUBLICATION REVOLVING	24	-	-	581
DIVISION OF WATER RESOURCES	165	PUBLICATION-DESIGNATED BASIN	20,794	-	-	13,106
DIVISION OF WATER RESOURCES	166	SATELLITE MONITORING	118,546	-	-	108,571
DIVISION OF WATER RESOURCES	167	GROUND WATER MANAGEMENT	85,847	-	-	442,092
DIVISION OF WATER RESOURCES	209	GRAVEL PIT LAKES	88,551	-	-	37,006
OIL AND GAS CONSERVATION COMM	170	OIL & GAS CONSERVATION FUND	(362,474)	1,260	-	1,004,192
COLORADO GEOLOGICAL SURVEY	171	GEOLOGICAL SURVEY CASH FUND	959,040	4,114	-	487,635
PARKS AND OUTDOOR RECREATION	172	PARKS CASH FUND	473,151	1,254	-	13,798,213
PARKS AND OUTDOOR RECREATION	173	SNOWMOBILE RECREATION FUND	76,508	-	-	502,908
PARKS AND OUTDOOR RECREATION	175	RIVER OUTFITTERS	31,514	-	-	66,995
PARKS AND OUTDOOR RECREATION	210	OFF HIGHWAY VEHICLES	1,318,371	-	1,199,735	1,342,916
MINED LAND RECLAMATION DIV	168	OFFICE OF MINES OPERATIONS	3,241	-	-	10,677
MINED LAND RECLAMATION DIV	256	MINED LAND RECLAMATION FUND	481,266	-	-	1,005,619
OFFICE OF THE STATE CONTROLLER	281	SUPPLIER DATABASE CASH FUND	376,917	180	-	230,839
DIVISION OF CENTRAL SERVICES	601	CENTRAL SERVICES	1,095,839	410,907	-	1,035,846
DIVISION OF CENTRAL SERVICES	607	FLEET MANAGEMENT	1,211,770	38,032,338	-	3,931,491
DIVISION OF CENTRAL SERVICES	610	CAPITOL COMPLEX FUND	264,432	252,177	-	13,371
CENTRAL COLLECTIONS	601	CENTRAL SERVICES	354,429	133,153	-	653,410
CAPITOL PARKING	519	CAPITOL PARKING FUND	(20,087)	-	-	457,126
DIV OF ADMINISTRATIVE HEARINGS	611	ADMINISTRATIVE HEARINGS FUND	261,433	15,013	-	47,616
COLO INFO TECHNOLOGY SVCS	602	GEN GOVERNMENT COMPUTER CENTER	1,997,806	1,190,192	-	163,659
COLO INFO TECHNOLOGY SVCS	603	TELECOMMUNICATIONS	10,103,103	13,426,305	-	562,660
HUMAN RESOURCE SERVICES	11P	PROPERTY FUND	1,327,763	-	-	691,785
DEPT OF PUB HLTH & ENVIRONMENT	114	STREPTOCOCCUS TEST	1,067	-	-	5,779
DEPT OF PUB HLTH & ENVIRONMENT	119	STATIONARY SOURCES	90,337	500	-	5,916,848
DEPT OF PUB HLTH & ENVIRONMENT	11S	LEAD HAZARD REDUCTION	19,325	-	-	48,674
DEPT OF PUB HLTH & ENVIRONMENT	120	WATER QUALITY	109,802	-	-	1,541,300
DEPT OF PUB HLTH & ENVIRONMENT	121	NEWBORN GENETICS	351,021	58,190	-	3,097,550
DEPT OF PUB HLTH & ENVIRONMENT	123	RADIATION CONTROL	224,989	-	-	1,317,324
DEPT OF PUB HLTH & ENVIRONMENT	124	VITAL RECORDS	834,078	-	-	1,912,092
DEPT OF PUB HLTH & ENVIRONMENT	128	SLUDGE MGMT	92,439	-	-	202,912
DEPT OF PUB HLTH & ENVIRONMENT	275	OZONE PROTECTION FUND	67,554	-	-	208,407
DEPT OF PUB HLTH & ENVIRONMENT	277	POLLUTION PREVENTION FUND	55,077	-	-	102,301
HEALTH-HAZARDOUS MATERIALS	117	SOLID WASTE MGMT RESERVE	203,177	-	-	1,182,312
HEALTH-HAZARDOUS MATERIALS	126	HAZ WASTE FEES	182,222	-	-	1,525,570
HEALTH-HAZARDOUS MATERIALS	279	HAZARDOUS WASTE COMMISSION FND	65,661	-	-	114,164
HEALTH - CONSUMER PROTECTION	266	FOOD PROTECTION CASH FUND	100,670	-	-	411,653
HEALTH - CONSUMER PROTECTION	276	ARTIFICIAL TANNING DEVICE FUND	31,161	-	-	53,459
HEALTH-PREVENTION	12A	TRAUMA SYSTEM CASH FUND	181,550	-	-	108,603
HEALTH-PREVENTION	409	EMERGENCY MEDICAL SERVICES	779,627	-	-	4,451,038
HEALTH-HEALTH FACILITIES	224	MEDICATION ADMINISTRATION FUND	73,121	-	-	198,615
HEALTH-HEALTH FACILITIES	246	PERSONAL CARE BOARDING FUND	34,103	-	-	178,420
HEALTH-HEALTH FACILITIES	265	HLTH FAC GEN'L LICENSURE	25,911	-	-	89,850
DEPARTMENT OF PUBLIC SAFETY	12B	FIRE SVC EDUCATION & TRNG	11,866	-	-	68,439
DEPARTMENT OF PUBLIC SAFETY	12C	FIRE SUPPRESSION CASH	45,204	-	-	48,437
DEPARTMENT OF PUBLIC SAFETY	12E	FIREWORKS LICENSING CASH	-	-	-	38,428
DEPARTMENT OF PUBLIC SAFETY	12F	HAZMAT RESPONDER VOL CERT	45,290	-	-	56,685
DEPARTMENT OF PUBLIC SAFETY	203	FIREFIGHTER/FIRST RESPONDER	46,057	-	-	73,981
DEPARTMENT OF PUBLIC SAFETY	407	PUBLIC SAFETY SPECIAL REVENUE	10,000	-	-	756
DEPARTMENT OF PUBLIC SAFETY	607	FLEET MANAGEMENT	-	-	-	9,908
DORA - EXECUTIVE DIRECTOR	13T	BOXING CASH FUND	337	-	-	93,102

Total Revenue	Total Expense	Non-Fee Fund Balance (Note 8)	Uncommitted Reserve (Note 9)	Target/Alternative Reserve (Note 10)	Excess Uncommitted Reserve (Note 11)
315,528	348,948	280	100,810	57,576	43,233
1,412,482	1,486,340	171,680	156,652	245,246	-
523,773	476,211	65,736	29,302	78,575	-
4,583	4,582	-	8,244	756	7,488
463,871	458,384	5,761	130,457	75,633	54,824
801,541	831,734	13,940	79,119	137,236	-
113,203	167,572	-	145,000	145,000	-
1,170,807	1,067,147	36	103,625	176,079	-
38,963	74,431	-	14,435	12,281	2,154
214,000	195,400	-	45,357	32,241	13,116
269,990	160,660	-	194,246	26,509	167,737
634,487	19,525	39,602	689,002	3,222	685,781
124,205	223,501	-	16,320	36,878	-
38,583,150	219,353,668	-	-	36,193,355	-
1,882,986	1,315,414	2,518,130	1,602	217,043	-
114,140	664,275	150,324	162,436	109,605	52,830
268,640	895,278	418,919	623,248	147,721	475,527
157,738	157,503	-	55,767	25,988	29,779
27,601	27,601	8,824	51,176	60,000	-
47,268	42,657	2,405	40,208	7,038	33,169
3,264	7,831	-	12,169	1,292	10,877
2,075,496	2,092,200	30,016	535,228	345,213	190,015
98,509	140,991	3,604	50,732	23,264	27,468
986	8,056	10	14	1,329	-
13,106	5,264	-	20,794	869	19,925
430,956	389,525	88,681	29,865	64,272	-
451,433	499,467	1,776	84,071	82,412	1,659
37,006	18,638	-	88,551	3,075	85,476
2,646,423	4,383,634	(225,714)	(138,020)	723,300	-
3,961,060	3,953,783	837,368	117,558	652,374	-
15,316,814	16,436,057	46,787	425,110	2,711,949	-
519,179	584,696	2,398	74,110	96,475	-
66,995	101,242	-	31,514	16,705	14,809
1,444,162	1,817,748	8,317	110,319	299,928	-
318,958	317,960	3,133	108	52,463	-
1,851,069	1,795,678	219,812	261,454	296,287	-
230,934	224,596	155	376,582	37,058	339,524
11,156,120	10,974,177	621,336	63,596	1,810,739	-
30,038,478	28,356,741	(32,001,425)	(4,819,143)	4,678,862	-
8,168,887	7,740,768	12,235	20	1,277,227	-
1,189,508	1,288,831	99,727	121,549	212,657	-
596,827	468,734	(4,702)	(15,385)	77,341	-
3,587,412	3,436,098	243,149	3,271	566,956	-
14,030,245	13,390,251	798,193	9,421	2,209,391	-
16,384,456	17,222,369	(3,209,080)	(114,122)	2,841,691	-
2,381,881	4,520,032	942,132	385,631	745,805	-
5,779	5,473	-	1,067	903	164
5,924,816	5,855,341	121	89,716	966,131	-
52,608	54,225	1,445	17,880	8,947	8,933
1,774,795	1,877,061	14,446	95,356	309,715	-
3,098,273	3,044,027	68	292,763	502,264	-
1,340,269	1,433,594	3,852	221,137	236,543	-
1,962,238	1,745,074	21,315	812,763	287,937	524,825
203,070	156,545	72	92,367	25,830	66,537
209,592	193,814	382	67,172	31,979	35,193
102,301	125,103	-	55,077	20,642	34,435
1,185,447	1,624,603	537	202,640	268,059	-
1,526,692	1,470,932	134	182,088	242,704	-
114,164	150,705	-	65,661	24,866	40,795
427,151	411,866	3,653	97,017	67,958	29,060
53,459	43,619	-	31,161	7,197	23,964
118,071	94,391	14,558	166,992	15,575	151,417
4,531,390	4,748,248	13,825	765,802	783,461	-
198,615	172,633	-	73,121	28,484	44,637
178,420	179,894	-	34,103	29,683	4,420
89,850	88,728	-	25,911	14,640	11,271
68,439	60,393	-	11,866	9,965	1,901
49,983	39,801	1,398	43,806	6,567	37,239
40,592	40,592	-	-	6,698	-
57,497	44,347	640	44,650	7,317	37,333
74,862	52,882	542	45,515	8,726	36,789
67,326,535	67,542,222	10,000	-	11,144,467	-
270,924	270,924	-	-	44,702	-
95,328	88,723	8	329	14,639	-

**CASH FUNDS UNCOMMITTED RESERVES REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2002 - ALL FUNDS
Including Cash Funds with Uncommitted Reserves less than \$50,000
Excluding Cash Funds with \$0 Fee Revenue**

Department/Agency	Fund	Fund Balance (Note 4)	Exempt Assets (Note 5)	Previously Appropriated Fund Balance (Note 6)	Fee Revenue (Note 7)
DIVISION OF BANKING	244 PUBLIC DEPOSIT ADMINISTRATION	527,646	3,000	-	3,308,919
DIVISION OF FINANCIAL SERVICES	272 FINANCIAL SERVICES CASH FUND	116,998	-	-	1,048,613
DIVISION OF INSURANCE	282 DIVISION OF INSURANCE CASH	33,854	26,419	-	4,655,524
PUBLIC UTILITIES COMMISSION	184 FIXED UTILITIES	254,614	3,127	-	7,833,734
PUBLIC UTILITIES COMMISSION	185 MOTOR CARRIER	2,038,004	-	-	99,599
PUBLIC UTILITIES COMMISSION	186 NUCLEAR MATERIALS TRANSPORT	132,207	-	-	122,200
PUBLIC UTILITIES COMMISSION	188 HAZARDOUS MATERIALS	28,160	-	-	256,593
PUBLIC UTILITIES COMMISSION	196 DISABLED TELEPHONE USERS FUND	3,140,576	-	840,800	3,422,407
PUBLIC UTILITIES COMMISSION	251 LOW INCOME TELEPHONE ASSIST	39,375	-	-	232,034
DIVISION OF REAL ESTATE	212 REAL ESTATE CASH FUND	590,369	2,110	-	3,088,864
REGULATORY AGENCIES	189 DIV OF REGISTRATIONS CASH FUND	3,006,478	15,230	1,679,152	14,167,199
DIVISION OF SECURITIES	213 DIV OF SECURITIES CASH FUND	248,382	2,570	-	2,259,082
REVENUE - ADMINISTRATION	191 TRADE NAME FUND BALANCE	283,865	-	-	367,092
REVENUE - ADMINISTRATION	192 COLO DEALER LICENSE BOARD	257,343	839	-	2,666,964
REVENUE - ADMINISTRATION	236 LIQUOR LAW ENFORCEMENT	191,960	-	-	1,579,882
REVENUE - ADMINISTRATION	237 TAX LIEN CERTIFICATION FUND	4,854	-	-	5,376
REVENUE - ADMINISTRATION	404 DISTRIBUTIVE DATA PROCESSING	4,355,520	94,404	4,426,282	11,828,858
REVENUE - GAMING DIVISION	401 LIMITED GAMING FUND	1,464,225	35,438	-	883,886
DEPARTMENT OF HEALTH CARE POLICY & FIN	11G CHILDREN'S BASIC HEALTH PLAN	9,922,114	-	-	173,073
DEPARTMENT OF STATE	13E BINGO-RAFFLE CASH FUND	273,168	-	-	187,662
DEPARTMENT OF STATE	13F CENTRAL INFORMATION SYSTEM	821,737	-	-	1,616,044
DEPARTMENT OF STATE	200 SECRETARY OF STATE FEES	4,632,392	-	-	9,861,721
DEPARTMENT OF STATE	20N NOTARY ADMINISTRATION CASH FD	315,984	-	-	274,282
TREASURY - OPERATING	406 AIR ACCOUNT	265,796	-	-	7,066,863
Total		\$ 131,359,955	\$ 72,293,560	\$ 9,002,200	\$ 896,033,113

Total Revenue	Total Expense	Non-Fee Fund Balance (Note 8)	Uncommitted Reserve (Note 9)	Target/Alternative Reserve (Note 10)	Excess Uncommitted Reserve (Note 11)
3,376,632	3,195,857	10,521	514,125	527,316	-
1,086,581	987,394	4,088	112,910	162,920	-
8,707,896	8,705,530	3,460	3,975	1,436,412	-
8,012,406	8,794,417	5,608	245,879	1,451,079	-
1,940,805	1,870,695	1,933,417	104,587	308,665	-
122,200	49,489	-	132,207	8,166	124,041
304,801	353,333	4,454	23,706	58,300	-
3,557,000	3,870,642	87,021	2,212,755	638,656	1,574,099
232,034	546,233	-	39,375	250,000	-
3,099,377	3,310,135	1,995	586,264	546,172	40,091
16,893,831	18,116,568	211,770	1,100,326	2,989,234	-
2,259,238	2,538,944	17	245,795	418,926	-
402,987	828,191	25,285	258,580	136,652	121,929
2,666,991	2,873,317	3	256,501	474,097	-
1,579,882	1,521,986	-	191,960	251,128	-
5,376	56,136	-	4,854	9,262	-
11,985,118	8,371,188	(2,153)	(163,013)	1,381,246	-
99,100,634	98,952,942	1,416,044	12,743	16,327,235	-
38,811,510	44,931,411	9,877,868	44,246	7,413,683	-
1,021,706	1,113,054	222,994	50,174	183,654	-
1,616,199	1,842,729	79	821,658	304,050	517,608
9,861,865	9,945,686	68	4,632,324	1,641,038	2,991,286
274,332	261,197	58	315,926	43,098	272,829
7,170,002	8,040,816	3,823	261,973	1,326,735	-
\$ 2,570,796,168	\$ 2,773,778,999	\$ 28,755,576	\$ 21,308,619	\$ 458,178,055	\$ 9,348,933

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