Schedule 9A: Cash Funds Reports Department of Local Affairs FY 2013-14 Budget Request Fund #274 - Limited Gaming Impact Fund Section 17-47.1-1601, C.R.S. (2012)

	Actual	Actual	Appropriated	Requested
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14
Year Beginning Fund Balance (A)	\$8,715,640	\$8,715,640	\$7,278,072	\$5,397,614
Changes in Cash Assets	\$785,832	-\$1,737,345	-\$2,080,534	-\$2,080,534
Changes in Non-Cash Assets		-\$285,979	\$0	\$0
Changes in Long-Term Assets		\$0	\$0	\$0
Changes in Total Liabilities	-\$785,832	\$585,756	\$200,076	\$0
TOTAL CHANGES TO FUND BALANCE	\$0	-\$1,437,568	-\$1,880,458	-\$2,080,534
Assets Total	\$9,501,471	\$7,478,147	\$5,397,614	\$3,317,080
Cash (B)	\$5,900,665	\$4,163,320	\$2,082,787	\$2,253
Other Assets	\$3,600,806	\$3,314,827	\$3,314,827	\$3,314,827
Long Term Loan Receivables	¥=,,===,===	\$0	\$0	\$0
Liabilities Total	\$785,832	\$200,076	\$0	\$0
Accounts Payable	\$98,679	\$12,719	\$0	\$0
Intergovernmental Payables	\$687,153	\$187,356	\$0	\$0
Ending Fund Balance (D)	\$8,715,640	\$7,278,072	\$5,397,614	\$3,317,080
	\$8,715,640	\$7,278,072	\$5,397,614	\$3,317,080
		TDUE	TRUE	TRUE
Logical Test	TRUE	TRUE	INUE	
Logical Test Net Cash Assets - (B-C)				
	\$5,801,987	\$4,150,601 -\$1,437,568	\$2,082,787 -\$1,880,458	\$2,253 -\$2,080,534
Net Cash Assets - (B-C)	\$5,801,987	\$4,150,601	\$2,082,787	\$2,253
Net Cash Assets - (B-C)	\$5,801,987	\$4,150,601	\$2,082,787	\$2,253
Net Cash Assets - (B-C)	\$5,801,987 \$0	\$4,150,601	\$2,082,787	\$2,253
Net Cash Assets - (B-C) Change from Prior Year Fund Balance (D-A)	\$5,801,987 \$0 Cash Flow Summary	\$4,150,601 -\$1,437,568	\$2,082,787 -\$1,880,458	\$2,253 -\$2,080,534
Net Cash Assets - (B-C) Change from Prior Year Fund Balance (D-A) Revenue Total	\$5,801,987 \$0 Cash Flow Summary \$3,676,262	\$4,150,601 -\$1,437,568 \$3,314,827	\$2,082,787 -\$1,880,458 \$3,314,827	\$2,253 -\$2,080,534 \$3,314,827
Net Cash Assets - (B-C) Change from Prior Year Fund Balance (D-A)	\$5,801,987 \$0 Cash Flow Summary \$3,676,262 \$3,600,806	\$4,150,601 -\$1,437,568 \$3,314,827 \$3,314,827	\$2,082,787 -\$1,880,458 \$3,314,827 \$3,314,827	\$2,253 -\$2,080,534 \$3,314,827 \$3,314,827
Net Cash Assets - (B-C) Change from Prior Year Fund Balance (D-A) Revenue Total Limited Gaming	\$5,801,987 \$0 \$0 Cash Flow Summary \$3,676,262 \$3,600,806 \$0	\$4,150,601 -\$1,437,568 \$3,314,827 \$3,314,827 \$0	\$2,082,787 -\$1,880,458 \$3,314,827 \$3,314,827 \$0	\$2,253 -\$2,080,534 \$3,314,827 \$3,314,827 \$0
Net Cash Assets - (B-C) Change from Prior Year Fund Balance (D-A) Revenue Total Limited Gaming	\$5,801,987 \$0 \$0 Cash Flow Summary \$3,676,262 \$3,600,806 \$0 \$75,456	\$4,150,601 -\$1,437,568 \$3,314,827 \$3,314,827 \$0 \$0	\$2,082,787 -\$1,880,458 \$3,314,827 \$3,314,827 \$0 \$0	\$2,253 -\$2,080,534 \$3,314,827 \$3,314,827 \$0 \$0
Net Cash Assets - (B-C) Change from Prior Year Fund Balance (D-A) Revenue Total Limited Gaming Misc	\$5,801,987 \$0 Cash Flow Summary \$3,676,262 \$3,600,806 \$0 \$75,456 \$0	\$4,150,601 -\$1,437,568 \$3,314,827 \$3,314,827 \$0 \$0 \$0	\$2,082,787 -\$1,880,458 \$3,314,827 \$3,314,827 \$0 \$0 \$0	\$2,253 -\$2,080,534 \$3,314,827 \$3,314,827 \$0 \$0
Net Cash Assets - (B-C) Change from Prior Year Fund Balance (D-A) Revenue Total Limited Gaming Misc Expenses Total	\$5,801,987 \$0 \$0 Cash Flow Summary \$3,676,262 \$3,600,806 \$0 \$75,456 \$0 \$687,153	\$4,150,601 -\$1,437,568 \$3,314,827 \$3,314,827 \$0 \$0 \$0 \$0 \$4,752,395	\$2,082,787 -\$1,880,458 \$3,314,827 \$3,314,827 \$0 \$0 \$0 \$0 \$5,395,361	\$2,253 -\$2,080,534 \$3,314,827 \$3,314,827 \$0 \$0 \$0 \$5,395,361
Net Cash Assets - (B-C) Change from Prior Year Fund Balance (D-A) Revenue Total Limited Gaming Misc Expenses Total Personal Svcs	\$5,801,987 \$0 \$0 Cash Flow Summary \$3,676,262 \$3,600,806 \$0 \$75,456 \$0 \$687,153 \$0	\$4,150,601 -\$1,437,568 \$3,314,827 \$3,314,827 \$0 \$0 \$0 \$0 \$4,752,395	\$2,082,787 -\$1,880,458 \$3,314,827 \$3,314,827 \$0 \$0 \$0 \$5,395,361 \$0	\$2,253 -\$2,080,534 \$3,314,827 \$3,314,827 \$0 \$0 \$0 \$5,395,361
Net Cash Assets - (B-C) Change from Prior Year Fund Balance (D-A) Revenue Total Limited Gaming Misc Expenses Total Personal Svcs Grants-Cities	\$5,801,987 \$0 \$0 Cash Flow Summary \$3,676,262 \$3,600,806 \$0 \$75,456 \$0 \$687,153 \$0 \$26,192	\$4,150,601 -\$1,437,568 \$3,314,827 \$3,314,827 \$0 \$0 \$0 \$4,752,395 \$0 \$306,474	\$2,082,787 -\$1,880,458 \$3,314,827 \$3,314,827 \$0 \$0 \$0 \$5,395,361 \$0 \$306,474	\$2,253 -\$2,080,534 \$3,314,827 \$3,314,827 \$0 \$0 \$0 \$5,395,361 \$0 \$306,474
Net Cash Assets - (B-C) Change from Prior Year Fund Balance (D-A) Revenue Total Limited Gaming Misc Expenses Total Personal Svcs Grants-Cities Grants- Counties	\$5,801,987 \$0 \$0 Cash Flow Summary \$3,676,262 \$3,600,806 \$0 \$75,456 \$0 \$687,153 \$0 \$26,192 \$660,961	\$4,150,601 -\$1,437,568 \$3,314,827 \$3,314,827 \$0 \$0 \$0 \$4,752,395 \$0 \$306,474 \$4,107,034	\$2,082,787 -\$1,880,458 \$3,314,827 \$3,314,827 \$0 \$0 \$0 \$5,395,361 \$0 \$306,474 \$4,750,000	\$2,253 -\$2,080,534 \$3,314,827 \$3,314,827 \$0 \$0 \$5,395,361 \$0 \$306,474 \$4,750,000
Net Cash Assets - (B-C) Change from Prior Year Fund Balance (D-A) Revenue Total Limited Gaming Misc Expenses Total Personal Svcs Grants-Cities Grants- Counties Grants- Special Districts	\$5,801,987 \$0 \$0 Cash Flow Summary \$3,676,262 \$3,600,806 \$0 \$75,456 \$687,153 \$0 \$26,192 \$660,961 \$0	\$4,150,601 -\$1,437,568 \$3,314,827 \$3,314,827 \$0 \$0 \$0 \$4,752,395 \$0 \$306,474 \$4,107,034 \$266,871	\$2,082,787 -\$1,880,458 \$3,314,827 \$3,314,827 \$0 \$0 \$0 \$5,395,361 \$0 \$306,474 \$4,750,000 \$266,871	\$2,253 -\$2,080,534 \$3,314,827 \$3,314,827 \$0 \$0 \$0 \$5,395,361 \$0 \$306,474 \$4,750,000 \$266,871
Net Cash Assets - (B-C) Change from Prior Year Fund Balance (D-A) Revenue Total Limited Gaming Misc Expenses Total Personal Svcs Grants-Cities Grants- Counties Grants- Special Districts Other	\$5,801,987 \$0 \$3,676,262 \$3,600,806 \$0 \$75,456 \$0 \$687,153 \$26,192 \$660,961 \$0 \$0	\$4,150,601 -\$1,437,568 \$3,314,827 \$3,314,827 \$0 \$0 \$0 \$4,752,395 \$0 \$306,474 \$4,107,034 \$266,871 \$72,016	\$2,082,787 -\$1,880,458 \$3,314,827 \$3,314,827 \$0 \$0 \$0 \$5,395,361 \$0 \$306,474 \$4,750,000 \$266,871 \$72,016	\$2,253 -\$2,080,534 \$3,314,827 \$3,314,827 \$0 \$0 \$0 \$5,395,361 \$0 \$306,474 \$4,750,000 \$266,871 \$72,016
Net Cash Assets - (B-C) Change from Prior Year Fund Balance (D-A) Revenue Total Limited Gaming Misc Expenses Total Personal Svcs Grants-Cities Grants- Counties Grants- Special Districts Other Operating	\$5,801,987 \$0 \$3,676,262 \$3,600,806 \$0 \$75,456 \$0 \$687,153 \$0 \$26,192 \$660,961 \$0 \$0 \$0	\$4,150,601 -\$1,437,568 \$3,314,827 \$3,314,827 \$0 \$0 \$0 \$0 \$4,752,395 \$0 \$306,474 \$4,107,034 \$266,871 \$72,016 \$0	\$2,082,787 -\$1,880,458 \$3,314,827 \$3,314,827 \$0 \$0 \$0 \$5,395,361 \$0 \$306,474 \$4,750,000 \$266,871 \$72,016 \$0	\$2,253 -\$2,080,534 \$3,314,827 \$3,314,827 \$0 \$0 \$0 \$5,395,361 \$1 \$4,750,000 \$266,871 \$72,016 \$0
Net Cash Assets - (B-C) Change from Prior Year Fund Balance (D-A) Revenue Total Limited Gaming Misc Expenses Total Personal Svcs Grants-Cities Grants- Counties Grants- Special Districts Other	\$5,801,987 \$0 \$3,676,262 \$3,600,806 \$0 \$75,456 \$0 \$687,153 \$0 \$26,192 \$660,961 \$0 \$0 \$0	\$4,150,601 -\$1,437,568 \$3,314,827 \$3,314,827 \$0 \$0 \$0 \$0 \$0 \$4,752,395 \$0 \$306,474 \$4,107,034 \$266,871 \$72,016 \$0 \$0	\$2,082,787 -\$1,880,458 \$3,314,827 \$3,314,827 \$0 \$0 \$0 \$0 \$5,395,361 \$0 \$306,474 \$4,750,000 \$266,871 \$72,016 \$0 \$0	\$2,253 -\$2,080,534 \$3,314,827 \$3,314,827 \$0 \$0 \$0 \$0 \$5,395,361 \$306,474 \$4,750,000 \$266,871 \$72,016 \$0 \$0
Net Cash Assets - (B-C) Change from Prior Year Fund Balance (D-A) Revenue Total Limited Gaming Misc Expenses Total Personal Svcs Grants-Cities Grants- Counties Grants- Special Districts Other Operating	\$5,801,987 \$0 \$0 Cash Flow Summary \$3,676,262 \$3,600,806 \$0 \$75,456 \$0 \$687,153 \$0 \$26,192 \$660,961 \$0 \$0 \$0	\$4,150,601 -\$1,437,568 \$3,314,827 \$3,314,827 \$0 \$0 \$0 \$0 \$4,752,395 \$0 \$306,474 \$4,107,034 \$266,871 \$72,016 \$0	\$2,082,787 -\$1,880,458 \$3,314,827 \$3,314,827 \$0 \$0 \$0 \$5,395,361 \$0 \$306,474 \$4,750,000 \$266,871 \$72,016 \$0 \$0	\$2,253 -\$2,080,534 \$3,314,827 \$3,314,827 \$0 \$0 \$0 \$5,395,361 \$0 \$4,750,000 \$266,871 \$72,016 \$0 \$0
Net Cash Assets - (B-C) Change from Prior Year Fund Balance (D-A) Revenue Total Limited Gaming Misc Expenses Total Personal Svcs Grants-Cities Grants- Counties Grants- Special Districts Other Operating	\$5,801,987 \$0 \$3,676,262 \$3,600,806 \$0 \$75,456 \$0 \$687,153 \$0 \$26,192 \$660,961 \$0 \$0 \$0	\$4,150,601 -\$1,437,568 \$3,314,827 \$3,314,827 \$0 \$0 \$0 \$0 \$0 \$4,752,395 \$0 \$306,474 \$4,107,034 \$266,871 \$72,016 \$0 \$0	\$2,082,787 -\$1,880,458 \$3,314,827 \$3,314,827 \$0 \$0 \$0 \$0 \$5,395,361 \$0 \$306,474 \$4,750,000 \$266,871 \$72,016 \$0 \$0	\$2,253 -\$2,080,534 \$3,314,827 \$3,314,827 \$0 \$0 \$0 \$5,395,361 \$0 \$4,750,000 \$266,871 \$72,016 \$0 \$0
Net Cash Assets - (B-C) Change from Prior Year Fund Balance (D-A) Revenue Total Limited Gaming Misc Expenses Total Personal Svcs Grants-Cities Grants- Counties Grants- Special Districts Other Operating	\$5,801,987 \$0 \$0 Cash Flow Summary \$3,676,262 \$3,600,806 \$0 \$75,456 \$0 \$687,153 \$0 \$26,192 \$660,961 \$0 \$0 \$0	\$4,150,601 -\$1,437,568 \$3,314,827 \$3,314,827 \$0 \$0 \$0 \$0 \$4,752,395 \$0 \$3,4107,034 \$266,871 \$72,016 \$0 \$0	\$2,082,787 -\$1,880,458 \$3,314,827 \$3,314,827 \$0 \$0 \$0 \$5,395,361 \$0 \$306,474 \$4,750,000 \$266,871 \$72,016 \$0 \$0	\$2,253 -\$2,080,534 \$3,314,827 \$3,314,827 \$0 \$0 \$0 \$5,395,361 \$0 \$306,474 \$4,750,000 \$266,871

Cash Fund Reserve Balance(1)	Actual	Actual	Estimated	Requested	
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$8,715,640	\$7,278,072	\$5,397,614	\$3,317,080	
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$113,380	\$784,145	\$890,235	\$890,235	
Excess Uncommitted Fee Reserve Balance	\$8,602,259	\$6,493,927	\$4,507,379	\$2,426,846	
	X Already in C Reduction ²		Statute Char		nned Fee
	Planned One- _x_ Waiver ³	time Expenditure	e(s) ¹ Planne	ed Ongoing Exper	nditure(s) ²

^{1.} This section is not required for funds outlined in 24-75-402 (5), C.R.S. (2010)

Cash Fund Narrative Information			
Purpose/Background of Fund	For the purpose of providing financial assistance to designated local governments for documented gaming impacts.		
Fee Sources			
Non-Fee Sources	Pursuant to section 9 (5) (b) (II) of article XVIII of the state constitution, a		
Long Bill Groups Supported by Fund	\$0		
Non-appropriated Fund Obligations			
Statutory or Other Restriction on Use of Fund	The moneys from the local government limited gaming impact fund shall be		
Revenue Drivers	Gaming Commission transfer decisions.		
Expenditure Drivers	Grant applications for documented gaming impacts and admin costs.		
Explanation of any Long-term Liability Funding			
Requirements			