

Schedule 9: Cash Funds Reports
Department of Local Affairs
FY 2017-18 Budget Request
Fund #1550 - Local Government Mineral Impact Fund
Section 39-29-110, C.R.S. (2016)

	Actual FY 2014-15	Actual FY 2015-16	Appropriated FY 2016-17	Request FY 2017-18
Year Beginning Fund Balance (A)	\$66,541,881	\$72,302,374	\$56,368,616	\$42,277,173
Changes in Cash Assets	\$138,014	-\$22,790,001	-\$18,314,937	-\$6,759,748
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$5,622,479	\$6,856,243	\$4,223,494	-\$3,417,894
TOTAL CHANGES TO FUND BALANCE	\$5,760,493	-\$15,933,757	-\$14,091,443	-\$10,177,642
Assets Total	\$108,011,853	\$85,221,852	\$66,906,915	\$60,147,167
Cash (B)	\$108,011,853	\$85,221,852	\$66,906,915	\$60,147,167
Other Assets	\$0	\$0	\$0	\$0
Liabilities Total	\$35,709,479	\$28,853,236	\$24,629,742	\$28,047,636
Cash Liabilities (C)	\$2,625,832	\$3,017,217	\$2,821,524	\$2,919,371
Intergovernmental Payables	\$33,083,647	\$25,836,019	\$21,808,217	\$25,128,265
Deferred Revenue	\$0	\$0	\$0	\$0
Ending Fund Balance (D) - does not reflect restricted fund balance for unexpended contracts	\$72,302,374	\$56,368,616	\$42,277,173	\$32,099,531
Grant Obligations--Roll Forward Grant Encumbrances	\$49,755,574	\$43,960,629	\$25,171,929	\$15,708,339
Grant Obligations--Legislative (e.g. HB15-1225)	\$0	\$500,000	\$500,000	\$500,000
Grant Obligations--Awards with Incomplete Contracts	\$8,789,933	\$3,115,922	\$2,431,060	\$0
Grant Obligations--Emergency Reserve CRS 39-29-116(3)(a)	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
Net Cash Assets - (B-C)	\$105,386,021	\$82,204,635	\$64,085,390	\$57,227,796
Ending Fund Balance (D) Less Grant Obligations	\$10,756,866	\$5,792,065	\$11,174,184	\$12,891,192
Change from Prior Year Fund Balance (D-A)	\$5,760,493	-\$15,933,757	-\$14,091,443	-\$10,177,642
Cash Flow Summary				
Revenue Total	\$60,954,811	\$39,946,027	\$47,247,004	\$48,963,717
Federal Mineral Leasing	\$60,027,292	\$35,922,792	\$38,660,000	\$45,040,000
Interest Income	\$927,519	\$775,278	\$860,741	\$675,760
Transfers In (SB15-244)	\$0	\$3,247,957	\$3,247,957	\$3,247,957
Transfer In - Local Gov't Permanent Fund for Distribution	\$0	\$0	\$4,478,306	\$0
Misc	\$0	\$0	\$0	\$0
Expenses Total	\$60,582,539	\$68,971,164	\$65,561,941	\$55,723,465
Other	\$0	\$0	\$0	\$0
DOLA Administration	\$2,192,193	\$2,749,101	\$2,926,350	\$2,984,877
Indirect	\$399,709	\$420,887	\$503,487	\$513,557
Transfer to Other State Agencies	\$3,315,841	\$3,305,687	\$65,841	\$65,841
DOLA Transfer to GF	\$0	\$0	\$0	\$0
Grants-Cities (payments related to existing contracts)	\$12,867,129	\$26,077,761		
Grants- Counties (payments related to existing contracts)	-\$58,890	\$0		
Grants- Special Districts (payments related to existing contracts)	\$3,959,405	\$4,444,411		
Grants- School Districts (payments related to existing contracts)	\$0	\$0		
Grants- Intergovernmental (payments related to existing contracts)	\$668,714	\$736,093		
Grants - Projected (payments on existing + new contracts)			\$37,270,343	\$30,300,607
Distributions-Cities	\$15,039,572	\$12,843,365	\$10,286,006	
Distributions-Counties	\$10,795,814	\$9,717,421	\$9,889,259	
Distributions-Special Districts	\$2,917,297	\$2,447,156	\$1,530,684	
Distributions-School Districts	\$8,485,755	\$6,229,283	\$3,089,971	
Distributions-Direct (payment of prior year payable)				\$21,808,217
Other Grants/Distributions, Other Transfers	\$0	\$0	\$0	\$0
New Grant Initiatives	\$0	\$0	\$0	\$0
Change Requests (If Applicable)	\$0	\$0	\$0	\$50,365
Net Cash Flow	\$372,272	-\$29,025,136	-\$18,314,937	-\$6,759,748

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Request
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$10,756,866	\$5,792,065	\$11,174,184	\$12,891,192
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A
Excess Uncommitted Fee Reserve Balance	N/A	N/A	N/A	N/A
Compliance Plan (narrative)	Per Section 24-75-402 (5)(a), C.R.S., this fund is exempt from the 16.5% reserve balance limit.			

Cash Fund Narrative Information	
Purpose/Background of Fund	Distribution of grants and loans to local governments for construction and operation of public facilities and services.
Fee Sources	Federal Mineral Lease Revenues from Federal Government
Non-Fee Sources	Interest of Fund
Long Bill Groups Supported by Fund	EDO, Property Tax, Division of Housing, Division of Local Government
Non-appropriated Fund Obligations	None
Statutory or Other Restriction on Use of Fund	Formula distributions and competitive grants for reasons as outlined in Section 39-29-110, C.R.S.
Revenue Drivers	Value of mineral and gas production and drilling on federal land
Expenditure Drivers	Needs of local governments in areas impacted by mineral
Explanation of any Long-term Liability	Grants to local governments cross state fiscal years and it can take many years to complete projects.
Funding Requirements	

Schedule 9: Cash Funds Reports
Department of Local Affairs
FY 2017-18 Budget Request
Fund #16E0 - Private Activity Bond Allocation
Section 24-32-1709.5 (2)(a), C.R.S. (2016)

	Actual FY 2014-15	Actual FY 2015-16	Appropriated FY 2016-17	Request FY 2017-18
Year Beginning Fund Balance (A)	\$75,699	\$119,164	\$180,984	\$158,425
Changes in Cash Assets	\$43,875	\$64,907	-\$22,559	\$5,441
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0
Changes in Total Liabilities	-\$410	-\$3,087	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$43,465	\$61,820	-\$22,559	\$5,441
Assets Total	\$119,607	\$184,514	\$161,955	\$167,396
Cash (B)	\$119,607	\$184,514	\$161,955	\$167,396
Other Assets	\$0	\$0	\$0	\$0
Long Term Loan Receivables	\$0	\$0	\$0	\$0
Liabilities Total	\$443	\$3,530	\$3,530	\$3,530
Accounts Payable	\$443	\$3,530	\$3,530	\$3,530
Deferred Revenue	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$119,164	\$180,984	\$158,425	\$163,866
Logical Test	FALSE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$119,164	\$180,984	\$158,425	\$163,866
Change from Prior Year Fund Balance (D-A)	\$43,465	\$61,820	-\$22,559	\$5,441
Cash Flow Summary				
Revenue Total	\$124,419	\$173,741	\$92,000	\$120,000
Service Fees	\$124,419	\$173,741	\$92,000	\$120,000
	\$0	\$0	\$0	\$0
Expenses Total	\$80,954	\$111,921	\$114,559	\$114,559
Personal Services	\$59,078	\$67,469	\$75,468	\$75,468
Salary POTS	\$8,189	\$5,846	\$6,000	\$6,000
Non-Salary POTS	\$1,556	\$1,703	\$5,496	\$5,496
Operating	\$706	\$25,903	\$3,500	\$3,500
Indirect Costs	\$11,425	\$10,999	\$24,095	\$24,095
	\$0	\$0	\$0	\$0
Change Requests (If Applicable)	\$0	\$0	\$0	\$0
Net Cash Flow	\$43,465	\$61,820	-\$22,559	\$5,441

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Request
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$119,164	\$180,984	\$158,425	\$163,866
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A
Excess Uncommitted Fee Reserve Balance	\$0	\$0	\$0	\$0
Compliance Plan (narrative)	Until July 1, 2019, the Private Activity Bond Fund Reserve Balance is exempt per Section 24-32-1709.5 (2)(b), C.R.S.			

Cash Fund Narrative Information	
Purpose/Background of Fund	To cover the costs to administer the Private Activity Bond Program.
Fee Sources	Private Activity Bond application fees and bond issuance fee.
Non-Fee Sources	Interest on fund
Long Bill Groups Supported by Fund	Division of Housing Private, centrally-appropriated line items in the EDO, and the Department's indirect cost plan
Non-appropriated Fund Obligations	None
Statutory or Other Restriction on Use of Fund	To pay direct and indirect costs of program
Revenue Drivers	New applications and projects completed during a previous fiscal year.
Expenditure Drivers	Program costs, centrally-appropriated costs, and indirect costs
Explanation of any Long-term Liability Funding Requirements	N/A

FY 2012-13

Schedule 9: Cash Funds Reports
Department of Local Affairs
FY 2017-18 Budget Request
Fund #14C0 - Colorado Heritage Communities Fund
Section 24-32-3207, C.R.S. (2016)

	Actual	Actual	Appropriated	Requested
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
Year Beginning Fund Balance (A)	\$126,519	\$126,707	\$66,794	\$2,579
Changes in Cash Assets	\$188	\$1,111	-\$62,299	\$641
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$0	-\$61,024	-\$1,916	\$62,940
TOTAL CHANGES TO FUND BALANCE	\$188	-\$59,913	-\$64,216	\$63,581
Assets Total	\$126,707	\$127,818	\$65,519	\$641
Cash (B)	\$126,707	\$127,818	\$65,519	\$641
Other Assets	\$0	\$0	\$0	\$0
Long Term Loan Receivables	\$0	\$0	\$0	\$0
Liabilities Total	\$0	\$61,024	\$62,940	\$0
Accounts Payable	\$0	\$61,024	\$62,940	\$0
Deferred Revenue	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$126,707	\$66,794	\$2,579	\$641
Net Cash Assets - (B-C)	\$126,707	\$66,794	\$2,579	\$641
Change from Prior Year Fund Balance (D-A)	\$188	-\$59,913	-\$64,216	-\$1,938
Cash Flow Summary				
Revenue Total	\$1,282	\$1,611	\$641	\$641
Other	\$0	\$0	\$0	\$0
Interest	\$1,282	\$1,611	\$641	\$641
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Expenses Total	\$1,093	\$61,098	\$62,940	\$0
Grants - Counties	\$1,053	\$61,024	\$62,940	\$0
Other	\$40	\$74	\$0	\$0
Operating	\$0	\$0	\$0	\$0
Indirect	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Change Requests (If Applicable)	\$0	\$0	\$0	\$0
Net Cash Flow	\$189	-\$59,486	-\$62,299	\$641

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$126,707	\$66,794	\$2,579	\$641
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A
Excess Uncommitted Fee Reserve Balance	\$0	\$0	\$0	\$0
Compliance Plan (narrative)	N/A (Per Section 24-75-402, C.R.S., this fund is exempt since it was originally set up with a one-time General Fund appropriation.)			
	X Already in Compliance ___ Statute Change ² ___ Planned Fee Reduction ²			

Cash Fund Narrative Information	
Purpose/Background of Fund	Receive GF transfers for distribution as grants to local govts. No Fees.
Fee Sources	N/A
Non-Fee Sources	GF transfer, interest.
Long Bill Groups Supported by Fund	Other Local Government Grants Line CF
Non-appropriated Fund Obligations	\$0
Statutory or Other Restriction on Use of Fund	To review and approve applications for Colorado heritage planning grants awarded by the office in accordance with the requirements of Sections 24-32-3201 thru 3209, C.R.S.
Revenue Drivers	GF appropriations, interest rates.
Expenditure Drivers	Eligible competitive grant applications.
Explanation of any Long-term Liability Funding Requirements	Grants cross state fiscal years.

Schedule 9: Cash Funds Reports
Department of Local Affairs
FY 2017-18 Budget Request
Fund #4200 - Search and Rescue Fund
Section 33-1-112.5, C.R.S. (2016)

	Actual FY 2014-15	Actual FY 2015-16	Appropriated FY 2016-17	Requested FY 2017-18
Year Beginning Fund Balance (A)	\$0	\$0	\$1,000	\$0
Changes in Cash Assets	\$20,358	\$52,027	-\$27,367	\$0
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0
Changes in Total Liabilities	-\$20,358	-\$51,027	\$26,367	\$0
TOTAL CHANGES TO FUND BALANCE	\$0	\$1,000	-\$1,000	\$0
Assets Total	\$307,935	\$359,962	\$332,595	\$332,595
Cash (B)	\$307,935	\$359,962	\$332,595	\$332,595
Other Assets	\$0	\$0	\$0	\$0
Long Term Loan Receivables	\$0	\$0		
Liabilities Total	\$307,935	\$358,962	\$332,595	\$332,595
Accounts Payable	\$0	\$20,350	\$0	\$0
Intergovernmental Payables	\$307,935	\$338,611	\$332,595	\$332,595
Ending Fund Balance (D)	\$0	\$1,000	\$0	\$0
Logical Test	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$307,935	\$339,611	\$332,595	\$332,595
Change from Prior Year Fund Balance (D-A)	\$0	\$1,000	-\$1,000	\$0
Cash Flow Summary				
Revenue Total	\$462,410	\$490,428	\$497,872	\$497,872
Licenses	\$451,723	\$474,164	\$497,872	\$497,872
Miscellaneous	\$10,687	\$16,264	\$0	\$0
Expenses Total	\$462,410	\$489,428	\$497,872	\$497,872
Personal Services	\$78,314	\$53,678	\$80,000	\$80,000
Salary POTS	\$15,330	\$12,274	\$15,000	\$15,000
Non-Salary POTS	\$4,850	\$2,077	\$6,743	\$6,743
Operating Expenses	\$16,439	\$4,070	\$20,000	\$20,000
Indirect Costs	\$26,782	\$18,730	\$22,054	\$22,054
Distributions to Counties	\$320,696	\$398,598	\$354,075	\$354,075
Change Requests (If Applicable)	\$0	\$0	\$0	\$0
Net Cash Flow	\$0	\$1,000	\$0	\$0

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$0	\$1,000	\$0	\$0
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$76,298	\$80,756	\$82,149	\$82,149
Section 33-1-112.5, C.R.S. (2014)	(\$76,298)	(\$79,756)	(\$82,149)	(\$82,149)
Compliance Plan (narrative)	Since all excess revenue is distributed at the end of each fiscal year, this fund is not out of compliance with reserve requirements of Section 24-75-402, C.R.S.			

Cash Fund Narrative Information	
Purpose/Background of Fund	Fund is established to assist any agency or political subdivision in Colorado for costs incurred in search and rescue activities involving persons holding hunting or fishing licenses; vessel, snowmobile, or off-highway vehicle registrations; or a Colorado Outdoor Recreation Card.
Fee Sources	\$2.00 for each Colorado Outdoor Recreation Card
Non-Fee Sources	Interest on fund
Long Bill Groups Supported by Fund	Search and Rescue Program Line; Indirect Cost Assessment
Non-appropriated Fund Obligations	None
Statutory or Other Restriction on Use of Fund	Approved claims for reimbursed searches, administrative costs, making payment for uncompensated searches and rescues of parents, siblings, spouses, children, or grandparents, and making payment for search and rescue-related training and equipment.
Revenue Drivers	Hunting and Fishing Licenses; CORSAR Card Sales
Expenditure Drivers	Search and Rescue Program Line; salary and non-salary POTS; and Indirect Cost Assessment
Explanation of any Long-term Liability Funding Requirements	

Schedule 9: Cash Funds Reports
Department of Local Affairs
FY 2017-18 Budget Request
Fund #1970 - Homeless Prevention Activities Program Fund
Section 39-22-1302 (1), C.R.S. (2016)

	Actual FY 2014-15	Actual FY 2015-16	Appropriated FY 2016-17	Request FY 2017-18
Year Beginning Fund Balance (A)	\$164,434	\$137,723	\$233,316	\$233,259
Changes in Cash Assets	-\$45,882	\$100,701	-\$4,993	-\$57
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$19,171	-\$5,108	\$4,936	\$0
TOTAL CHANGES TO FUND BALANCE	-\$26,711	\$95,593	-\$57	-\$57
Assets Total	\$149,551	\$250,252	\$245,259	\$245,202
Cash (B)	\$149,551	\$250,252	\$245,259	\$245,202
Other Assets	\$0	\$0	\$0	\$0
Long Term Loan Receivables	\$0	\$0	\$0	\$0
Liabilities Total	\$11,828	\$16,936	\$12,000	\$12,000
Accounts Payable	\$11,828	\$16,936	\$12,000	\$12,000
Deferred Revenue	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$137,723	\$233,316	\$233,259	\$233,202
Logical Test	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$137,723	\$233,316	\$233,259	\$233,202
Change from Prior Year Fund Balance (D-A)	-\$26,711	\$95,593	-\$57	-\$57
Cash Flow Summary				
Revenue Total	\$97,591	\$174,301	\$103,603	\$103,603
Donations	\$96,288	\$172,548	\$102,500	\$102,500
Interest	\$1,303	\$1,103	\$1,103	\$1,103
Other	\$0	\$650	\$0	\$0
Expenses Total	\$124,302	\$78,708	\$103,660	\$103,660
Personal Services	\$9,514	\$2,797	\$13,562	\$13,562
Salary POTS	\$1,961	\$709	\$2,200	\$2,200
Operating	\$3,630	\$11,494	\$2,500	\$2,500
Grants	\$109,197	\$61,598	\$85,398	\$85,398
Indirect Costs	\$0	\$2,110	\$0	\$0
Change Requests (If Applicable)	\$0	\$0	\$0	\$0
Net Cash Flow	-\$26,711	\$95,593	-\$57	-\$57

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Request
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$137,723	\$233,316	\$233,259	\$233,202
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A
Excess Uncommitted Fee Reserve Balance	N/A	N/A	N/A	N/A
Compliance Plan (narrative)	Per Section 24-75-402 (2)(e)(VI), C.R.S., this fund is exempt from the target reserve requirements since the source of revenue is donations.			

Cash Fund Narrative Information	
Purpose/Background of Fund	Moneys donated to this fund are distributed according to the Advisory Committee established in Article 7.8 of Title 26 of the Colorado Revised Statutes.
Fee Sources	Voluntary donations to this fund are provided through a tax checkoff on the State of Colorado tax return form. These are not fees.
Non-Fee Sources	Interest on fund
Long Bill Groups Supported by Fund	(3) Division of Housing (A) Community and Non-Profit Services (1) Administration, Personal Services

Schedule 9: Cash Funds Reports
Department of Local Affairs
FY 2017-18 Budget Request
Fund #2740 - Limited Gaming Impact Fund
Section 12-47.1-1601, C.R.S. (2016)

	Actual	Actual	Appropriated	Request
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
Year Beginning Fund Balance (A)	\$8,032,668	\$8,904,740	\$8,580,298	\$8,576,143
Changes in Cash Assets	-\$1,471,266	\$172,769	-\$4,155	-\$4,155
Changes in Non-Cash Assets	\$1,399,194	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0
Changes in Total Liabilities	-\$610,900	-\$483,817	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	-\$682,972	-\$311,048	-\$4,155	-\$4,155
Assets Total	\$9,655,053	\$9,827,822	\$9,823,667	\$9,819,512
Cash (B)	\$4,655,053	\$4,827,822	\$4,823,667	\$4,819,512
Other Assets	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000
Long Term Loan Receivables	\$0	\$0	\$0	\$0
Liabilities Total	\$763,707	\$1,247,524	\$1,247,524	\$1,247,524
Accounts Payable (C)	\$763,707	\$731,600	\$731,600	\$731,600
Intergovernmental Payables	\$0	\$515,924	\$515,924	\$515,924
Ending Fund Balance (D)	\$8,891,346	\$8,580,298	\$8,576,143	\$8,571,988
Net Cash Assets - (B-C)	\$3,891,346	\$4,096,222	\$4,092,067	\$4,087,912
Change from Prior Year Fund Balance (D-A)	\$858,678	-\$324,442	-\$4,155	-\$4,155
Cash Flow Summary				
Revenue Total	\$5,165,789	\$5,165,389	\$5,165,389	\$5,165,389
Transfer from Department of Revenue	\$5,165,789	\$5,165,389	\$5,165,389	\$5,165,389
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Expenses Total	\$4,307,111	\$5,476,436	\$5,169,544	\$5,169,544
Personal Services	\$103,058	\$96,306	\$100,000	\$100,000
Salary POTS	\$18,678	\$20,748	\$21,250	\$21,250
Non-Salary POTS	\$1,386	\$1,487	\$5,187	\$5,187
Operating	\$11,996	\$6,581	\$9,027	\$9,027
Grants-Cities	\$588,922	\$526,712	\$515,000	\$515,000
Grants- Counties	\$3,270,304	\$4,460,578	\$4,260,000	\$4,260,000
Grants- Special Districts	\$182,096	\$228,300	\$225,000	\$225,000
Indirect	\$30,671	\$35,725	\$34,080	\$34,080
Transfer to Department of Human Services	\$100,000	\$100,000	\$0	\$0
Change Requests (If Applicable)	\$0	\$0	\$0	\$0
Net Cash Flow	\$858,678	-\$311,047	-\$4,155	-\$4,155

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Request
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$8,891,346	\$8,580,298	\$8,576,143	\$8,571,988
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A
Excess Uncommitted Fee Reserve Balance	N/A	N/A	N/A	N/A
Compliance Plan (narrative)	Per Section 12-47.1-1601 (4)(a)(I), C.R.S., which states that any unencumbered moneys in this fund remain available for expenditure in subsequent fiscal years, the provisions of Section 24-75-402 do not apply to this fund.			
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	Funding is provided through a transfer from the Department of Revenue.			
Non-Fee Sources	Pursuant to section 9 (5) (b) (II) of article XVIII of the State Constitution, a percentage of the gaming revenues, which shall be determined by the gaming commission in consultation with the local government limited gaming impact advisory committee created in section 12-47.1-1602, C.R.S., shall be transferred annually to the fund.			
Long Bill Groups Supported by Fund	Field Services Program Costs Line Item in the Division of Local Government (DLG); DLG Indirect Cost Assessment Line Item; Local Government Limited Gaming Impact Grants Line Item; and centrally-appropriated EDO line items			
Non-appropriated Fund Obligations	None			
Statutory or Other Restriction on Use of Fund	The moneys from the local government limited gaming impact fund shall be distributed to eligible local governmental entities upon their application for grants to finance planning, construction, and maintenance of public facilities and the provision of public services related to the documented gaming impacts.			
Revenue Drivers	Gaming Commission transfer decisions.			
Expenditure Drivers	Grant applications for documented gaming impacts and program administration costs			
Explanation of any Long-term Liability Funding Requirements				

Schedule 9: Cash Funds Reports
Department of Local Affairs
FY 2017-18 Budget Request
Fund #11E0 -Moffat Tunnel Cash Fund
Section 32-8-126 C.R.S. (2016)

	Actual FY 2014-15	Actual FY 2015-16	Appropriated FY 2016-17	Requested FY 2017-18
Year Beginning Fund Balance (A)	\$159,039	\$187,428	\$215,820	\$244,256
Changes in Cash Assets	\$28,389	\$28,393	\$28,436	\$28,436
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$0	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$28,389	\$28,393	\$28,436	\$28,436
Assets Total	\$187,428	\$215,820	\$244,256	\$272,692
Cash (B)	\$187,428	\$215,820	\$244,256	\$272,692
Other Assets	\$0	\$0	\$0	\$0
Long Term Loan Receivables	\$0	\$0	\$0	\$0
Liabilities Total	\$0	\$0	\$0	\$0
Accounts Payable	\$0	\$0	\$0	\$0
Deferred Revenue	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$187,428	\$215,820	\$244,256	\$272,692
Net Cash Assets - (B-C)	\$187,428	\$215,820	\$244,256	\$272,692
Change from Prior Year Fund Balance (D-A)	\$28,389	\$28,393	\$28,436	\$28,436
Cash Flow Summary				
Revenue Total	\$28,399	\$28,489	\$28,489	\$28,489
Rental Revenues	\$26,659	\$26,659	\$26,659	\$26,659
Interest Income	\$1,740	\$1,830	\$1,830	\$1,830
Unrealized Loss	\$0	\$0		
Expenses Total	\$10	\$71	\$53	\$53
Moffat Tunnel Improvement District Program Expenses	\$10	\$71	\$53	\$53
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Change Requests (If Applicable)	\$0	\$0	\$0	\$0
Net Cash Flow	\$28,389	\$28,418	\$28,436	\$28,436

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$187,428	\$215,820	\$244,256	\$272,692
Target/Alternative Fee Reserve Balance (Amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A
Excess Uncommitted Fee Reserve Balance	N/A	N/A	N/A	N/A
Compliance Plan (narrative)	Per statutory designation as a special statutory district, this fund is exempt from Section 24-75-402, C.R.S.			

Cash Fund Narrative Information	
Purpose/Background of Fund	To finance administrative and real estate activities of the District per Sections 32-8-124 and 32-8-126, C.R.S.
Fee Sources	Leases for Rights of Way provided to the District by the Federal Government
Non-Fee Sources	Interest and fund balance
Long Bill Groups Supported by Fund	Department of Local Affairs - Executive Director's Office

Schedule 9: Cash Funds Reports
Department of Local Affairs
FY 2017-18 Budget Request
Fund #8200 - Conservation Trust Fund
Section 29-21-101, C.R.S. (2016)

	Actual FY 2014-15	Actual FY 2015-16	Appropriated FY 2016-17	Requested FY 2017-18
Year Beginning Fund Balance (A)	\$250,183	\$245,825	\$480,854	\$480,854
Changes in Cash Assets	-\$276,384	\$179,022	\$0	\$0
Changes in Non-Cash Assets	\$607,017	\$38,300	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0
Changes in Total Liabilities	-\$334,991	\$17,707	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	-\$4,358	\$235,029	\$0	\$0
Assets Total	\$12,810,420	\$13,027,742	\$13,027,742	\$13,027,742
Cash (B)	\$82,573	\$261,595	\$261,595	\$261,595
Other Assets	\$12,727,847	\$12,766,147	\$12,766,147	\$12,766,147
Long Term Loan Receivables	\$0	\$0	\$0	\$0
Liabilities Total	\$12,564,595	\$12,546,888	\$12,546,888	\$12,546,888
Accounts Payable	\$74,077	\$51,588	\$51,588	\$51,588
Intergovernmental Payables	\$12,490,519	\$12,495,300	\$12,495,300	\$12,495,300
Ending Fund Balance (D)	\$245,825	\$480,854	\$480,854	\$480,854
Net Cash Assets - (B-C)	\$8,497	\$210,007	\$210,007	\$210,007
Change from Prior Year Fund Balance (D-A)	-\$4,358	\$235,029	\$0	\$0
Cash Flow Summary				
Revenue Total	\$51,212,717	\$57,428,191	\$50,000,000	\$50,000,000
Colorado Lottery Proceeds	\$51,192,347	\$57,428,001	\$50,000,000	\$50,000,000
Interest Income	\$2,426	\$190	\$0	\$0
Other	\$17,944	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Expenses Total	\$51,217,075	\$57,193,162	\$50,000,000	\$50,000,000
Personal Services	\$147,904	\$162,823	\$162,823	\$162,823
Salary POTS	\$28,142	\$34,559	\$38,693	\$38,693
Non-Salary POTS	\$0	\$3,018	\$10,373	\$10,373
Distributions-Cities	\$34,555,848	\$38,632,757	\$33,408,056	\$33,408,056
Distributions- Counties	\$10,401,841	\$11,600,044	\$10,400,000	\$10,400,000
Distributions- Special Districts	\$5,804,789	\$6,443,983	\$5,700,000	\$5,700,000
Distributions- School Districts	\$219,917	\$250,435	\$215,000	\$215,000
Operating	\$3,434	\$9,657	\$12,100	\$12,100
Interest Expense	\$4,852	\$0	\$0	\$0
Indirect	\$50,349	\$55,888	\$52,955	\$52,955
Net Cash Flow	-\$4,358	\$235,029	\$0	\$0

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$245,825	\$480,854	\$480,854	\$480,854
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$8,450,817	\$9,436,872	\$8,250,000	\$8,250,000
Excess Uncommitted Fee Reserve Balance	(\$8,204,992)	(\$8,956,018)	(\$7,769,146)	(\$7,769,146)
Compliance Plan (narrative)	Per Section 24-75-402 (5)(f), C.R.S., trust funds are not subject to the 16.5% target fee reserve requirements.			

Cash Fund Narrative Information	
Purpose/Background of Fund	All moneys received from the state by each eligible entity pursuant to this section shall be deposited in its conservation trust fund and shall be expended only for the acquisition, development, and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on any public site.
Fee Sources	N/A
Non-Fee Sources	Transfer from the Colorado Lottery, which is defined an enterprise and part of the Department of Revenue
Long Bill Groups Supported by Fund	4 A(2) Local Government Services, Conservation Trust Fund Disbursements;
Non-appropriated Fund Obligations	None
Statutory or Other Restriction on Use of Fund	
Revenue Drivers	Lottery revenues
Expenditure Drivers	Program costs, which are minimal, but primarily distribution recipients as defined by statute.
Explanation of any Long-term Liability Funding Requirements	N/A

FY 2012-13

Schedule 9: Cash Funds Reports
Department of Local Affairs
FY 2017-18 Budget Request
Fund #12V0 - Building Regulation Fund
Section 24-32-3309 C.R.S. (2016)

	Actual FY 2014-15	Actual FY 2015-16	Appropriated FY 2016-17	Request FY 2017-18
Year Beginning Fund Balance (A)	\$173,805	\$433,125	\$242,003	\$269,328
Changes in Cash Assets	\$271,030	-\$196,264	\$21,007	-\$160,814
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0
Changes in Total Liabilities	-\$11,709	\$5,142	\$6,318	\$0
TOTAL CHANGES TO FUND BALANCE	\$259,321	-\$191,122	\$27,325	-\$160,814
Assets Total	\$506,713	\$310,449	\$331,456	\$170,642
Cash (B)	\$506,713	\$310,449	\$331,456	\$170,642
Other Assets	\$0	\$0	\$0	\$0
Long Term Loan Receivables	\$0	\$0	\$0	\$0
Liabilities Total	\$73,588	\$68,446	\$62,128	\$62,128
Accounts Payable	\$73,588	\$62,128	\$62,128	\$62,128
Other	\$0	\$6,317	\$0	\$0
Ending Fund Balance (D)	\$433,125	\$242,003	\$269,328	\$108,514
Net Cash Assets - (B-C)	\$433,125	\$248,320	\$269,328	\$108,514
Change from Prior Year Fund Balance (D-A)	\$259,320	-\$191,122	\$27,325	-\$160,814
Cash Flow Summary				
Revenue Total	\$1,135,181	\$853,194	\$1,084,000	\$911,000
Certification and Inspection Fees	\$706,995	\$717,042	\$748,000	\$770,950
Business Registrations	\$80,184	\$84,350	\$88,000	\$90,700
Manufacture Home Seller Registration Fees	\$42,850	\$46,000	\$44,000	\$45,350
Interest Income	\$3,512	\$5,178	\$4,000	\$4,000
General Fund Transfer per Senate Bill 15-112	\$300,000	\$0	\$200,000	\$0
Other	\$1,640	\$625	\$0	\$0
Expenses Total	\$875,860	\$1,044,316	\$1,056,675	\$1,071,814
Personal Services	\$542,587	\$624,676	\$616,169	\$616,169
Contracted Services	\$7,032	\$41,804	\$20,000	\$20,000
Salary POTS	\$118,389	\$138,432	\$140,000	\$153,000
Non-Salary POTS	\$16,331	\$11,777	\$37,861	\$40,000
Operating	\$56,681	\$39,044	\$40,000	\$40,000
Indirect	\$134,839	\$188,583	\$202,645	\$202,645
	\$0	\$0	\$0	\$0
Net Cash Flow	\$259,321	-\$191,122	\$27,325	-\$160,814

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Request
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets (SB15-112 GF transfers) and previously appropriated funds; calculated based on % of revenue from fees)	\$433,125	\$242,003	\$269,328	\$108,514
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$144,517	\$172,312	\$174,351	\$176,849
Excess Uncommitted Fee Reserve Balance	\$288,608	\$69,691	\$94,977	(\$68,335)
Compliance Plan (narrative)	In FY 2016-17 and FY 2017-18, this fund is projected to be in compliance with the reserve requirements of Section 24-75-402,			

Cash Fund Narrative Information	
Purpose/Background of Fund	Regulate factory-built structures, certain multi-family structures, and manufactured home sellers and installers
Fee Sources	Registration, certification, and inspection fees paid by manufactured home sellers and installers. Fees are set administratively by program with approval from the State Housing Board.
Non-Fee Sources	Interest on fund
Long Bill Groups Supported by Fund	Division of Housing, centrally-appropriated lines in EDO, and the Department's indirect cost plan
Non-appropriated Fund Obligations	None
Statutory or Other Restriction on Use of Fund	To fund direct and indirect costs of Manufactured Buildings Program
Revenue Drivers	Number of manufactured home sellers, installers, plants, and units produced.
Expenditure Drivers	Administrative costs of Manufactured Buildings Program and the Department's indirect cost plan
Explanation of any Long-term Liability Funding Requirements	N/A

Schedule 9: Cash Funds Reports
Department of Local Affairs
FY 2017-18 Budget Request
Fund #1520 - Local Government Severance Tax Fund
Section 39-29-110, C.R.S. (2016)

	Actual FY 2014-15	Actual FY 2015-16	Appropriated FY 2016-17	Request FY 2017-18
Year Beginning Fund Balance (A)	\$158,697,846	\$225,616,400	\$195,754,515	\$131,568,196
Changes in Cash Assets	\$71,827,140	-\$44,916,141	-\$72,494,510	\$9,400,646
Changes in Non-Cash Assets	\$4,532,301	-\$15,049,373	\$0	\$0
Changes in Long-Term Assets	-\$1,740,533	-\$875,274	-\$243,155	-\$230,998
Changes in Total Liabilities	-\$7,700,354	\$30,978,902	\$8,551,347	-\$17,145,048
TOTAL CHANGES TO FUND BALANCE	\$66,918,554	-\$29,861,885	-\$64,186,318	-\$7,975,400
Assets Total	\$281,113,540	\$220,272,753	\$147,535,088	\$156,704,736
Cash (B)	\$258,330,908	\$213,414,767	\$140,920,258	\$150,320,903
Other Assets	\$17,044,251	\$1,994,878	\$1,994,878	\$1,994,878
Long Term Loan Receivables	\$5,738,381	\$4,863,107	\$4,619,952	\$4,388,954
Liabilities Total	\$55,497,140	\$24,518,238	\$15,966,891	\$33,111,940
Cash Liabilities (C)	\$10,143,090	\$6,296,506	\$8,219,798	\$7,258,152
Intergovernmental Payables	\$45,354,050	\$18,221,732	\$7,747,093	\$25,853,788
Deferred Revenue	\$0	\$0	\$0	\$0
Ending Fund Balance (D) - does not reflect restricted fund balance for unexpended contracts	\$225,616,400	\$195,754,515	\$131,568,196	\$123,592,796
Grant Obligations--Roll Forward Grant Encumbrances	\$74,759,586	\$107,908,766	\$44,442,303	\$36,598,861
Grant Obligations--Legislative (e.g. HB15-1225)	\$0	\$500,000	\$500,000	\$500,000
Grant Obligations--Awards with Incomplete Contracts	\$20,846,765	\$11,502,801	\$25,582,303	\$0
Grant Obligations--Emergency Reserve CRS 39-29-116(3)(a)	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
Grant Obligations--JBC Reserve (SB16-218)	\$0	\$48,300,000	\$28,400,000	\$0
Net Cash Assets - (B-C)	\$248,187,818	\$207,118,261	\$132,700,460	\$143,062,751
Ending Fund Balance (D) Less Grant Obligations	\$127,010,048	\$24,542,948	\$29,643,590	\$83,493,935
Change from Prior Year Fund Balance (D-A)	\$66,918,554	-\$29,861,885	-\$64,186,318	-\$7,975,400
Cash Flow Summary				
Revenue Total	\$138,419,350	\$43,935,220	\$25,823,645	\$86,179,292
Severance Tax	\$135,745,789	\$41,288,132	\$23,425,000	\$84,525,000
Other Fines	\$2,250	\$0	\$0	\$0
Interest Income	\$2,671,310	\$2,647,088	\$2,398,645	\$1,654,292
Misc	\$0	\$0	\$0	\$0
Expenses Total	\$71,142,838	\$94,897,577	\$98,318,154	\$76,778,647
Other	\$0	\$0	\$0	\$0
DOLA Administration	\$3,393,543	\$3,052,733	\$3,364,310	\$3,431,596
Indirect	\$488,534	\$494,086	\$591,050	\$602,871
Transfer to CDPHE (UMTRA IA)	\$297,071	\$305,319	\$308,044	\$308,044
DOLA Transfer to GF	\$0	\$0	\$0	\$0
Grants-Cities (payments related to existing contracts)	\$8,339,117	\$16,245,204		
Grants- Counties (payments related to existing contracts)	\$17,382,190	\$22,897,354		
Grants- Special Districts (payments related to existing contracts)	\$3,362,630	\$8,102,332		
Grants- School Districts (payments related to existing contracts)	\$697,949	\$922,744		
Grants- Intergovernmental (payments related to existing contracts)	\$144,650	\$830,374		
Grants - Projected (payments on existing + new contracts)			\$80,948,900	\$64,634,480
Distributions-Cities	\$17,263,854	\$19,816,447	\$6,351,005	
Distributions-Counties	\$19,773,301	\$22,230,985	\$6,754,845	
Distributions-Direct (payment of prior year payable)				\$7,747,093
Other Grants/Distributions, Other Transfers	\$0	\$0	\$0	\$0
New Grant Initiatives	\$0	\$0	\$0	\$0
Change Requests (If Applicable): R-02	\$0	\$0	\$0	\$54,562
Net Cash Flow	\$67,276,511	-\$50,962,357	-\$72,494,510	\$9,400,646

	Actual	Actual	Appropriated	Request
Cash Fund Reserve Balance	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
Fiscal Year Amounts	\$127,010,048	\$24,542,948	\$29,643,590	\$83,493,935
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A
Excess Uncommitted Fee Reserve Balance	N/A	N/A	N/A	N/A
Compliance Plan (narrative)	Per Section 24-75-402 (2)(e)(IV), C.R.S., this fund is exempt from the 16.5% reserve balance limit.			
Cash Fund Narrative Information				
Purpose/Background of Fund	Distribution of grants and loans to local governments for construction and operation of public facilities and services.			
Fee Sources	State Severance Tax			
Non-Fee Sources	Interest on Fund			
Long Bill Groups Supported by Fund	EDO, Property Tax, Division of Housing, Division of Local Government			
Non-appropriated Fund Obligations	None			
Statutory or Other Restriction on Use of Fund	Formula distributions and competitive grants for reasons as outlined in Section 39-29-110, C.R.S.			
Revenue Drivers	Value of mineral and gas production			
Expenditure Drivers	Needs of local governments in areas impacted by mineral extraction and industry infrastructure development.			
Explanation of any Long-term Liability Funding Requirements	Grants to local governments cross state fiscal years and it can take many years to complete projects.			

Schedule 9: Cash Funds Reports
Department of Local Affairs
FY 2017-18 Budget Request
Fund #25Z0 -Geothermal Resource Leasing Fund
Section 34-63-105 (1), C.R.S. (2016)

	Actual FY 2014-15	Actual FY 2015-16	Appropriated FY 2016-17	Requested FY 2017-18
Year Beginning Fund Balance (A)	\$35	\$50,033	\$76,163	\$96,163
Changes in Cash Assets	\$49,998	\$26,130	\$20,000	\$20,000
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$0	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$49,998	\$26,130	\$20,000	\$20,000
Assets Total	\$50,033	\$76,163	\$96,163	\$116,163
Cash (B)	\$50,033	\$76,163	\$96,163	\$116,163
Other Assets(Detail as necessary)	\$0	\$0	\$0	\$0
Receivables	\$0	\$0	\$0	\$0
Liabilities Total	\$0	\$0	\$0	\$0
Cash Liabilities (C)	\$0	\$0	\$0	\$0
Long Term Liabilities	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$50,033	\$76,163	\$96,163	\$116,163
Net Cash Assets - (B-C)	\$50,033	\$76,163	\$96,163	\$116,163
Change from Prior Year Fund Balance (D-A)	\$49,998	\$26,130	\$20,000	\$20,000
Cash Flow Summary				
Revenue Total	\$0	\$26,138	\$20,000	\$20,000
Transfer from State of Colorado Treasury - Leasing Revenue	\$50,000	\$25,790	\$20,000	\$20,000
Interest	\$0	\$348	\$0	\$0
Expenses Total	\$2	\$8	\$0	\$0
Cash Expenditures	\$2	\$8	\$0	\$0
Change Requests (If Applicable)	\$0	\$0	\$0	\$0
Net Cash Flow	-\$2	\$26,130	\$20,000	\$20,000

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$50,033	\$76,163	\$96,163	\$116,163
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$0	\$1	\$0	\$0
Excess Uncommitted Fee Reserve Balance	\$50,033	\$76,161	\$96,163	\$116,163
Compliance Plan (narrative)				
Cash Fund Narrative Information				
Purpose/Background of Fund	Receives deposits of all revenue from sales, bonuses, royalties, leases, and rentals related to geothermal resources.			
Fee Sources	Leasing revenue			
Non-Fee Sources	Interest			
Long Bill Groups Supported by Fund	Division of Local Government - Local Government Geothermal Energy Impact Grants Line Item			

Schedule 9: Cash Funds Reports
Department of Local Affairs
FY 2017-18 Budget Request
Fund #28U0 - Firefighter Benefits Cash Fund
Section 29-5-302 (11)(a), C.R.S. (2016)

	Actual FY 2014-15	Actual FY 2015-16	Appropriated FY 2016-17	Requested FY 2017-18
Year Beginning Fund Balance (A)	\$0	\$103,838	\$261,576	\$261,576
Changes in Cash Assets	\$135,163	\$126,412	\$0	\$0
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0
Changes in Total Liabilities	-\$31,325	\$31,325	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$103,838	\$157,737	\$0	\$0
Assets Total	\$135,163	\$261,576	\$261,576	\$261,576
Cash (B)	\$135,163	\$261,576	\$261,576	\$261,576
Other Assets(Detail as necessary)	\$0	\$0	\$0	\$0
Receivables	\$0	\$0	\$0	\$0
Liabilities Total	\$31,325	\$0	\$0	\$0
Cash Liabilities (C)	\$31,325	\$0	\$0	\$0
Long Term Liabilities	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$103,838	\$261,576	\$261,576	\$261,576
Net Cash Assets - (B-C)	\$103,838	\$261,576	\$261,576	\$261,576
Change from Prior Year Fund Balance (D-A)	\$103,838	\$157,737	\$0	\$0
Cash Flow Summary				
Revenue Total	\$850,350	\$943,123	\$939,053	\$939,053
Reimbursement of Prior Expense	\$0	\$4,123	\$0	\$0
Transfer from GF to DOLA, then Deposited in Cash Fund	\$850,350	\$939,000	\$939,053	\$939,053
Expenses Total	\$746,512	\$785,386	\$939,053	\$939,053
Distributions to Cities, Counties, and Special Districts	\$746,512	\$785,085	\$939,053	\$939,053
Other Program Expenses	\$0	\$301	\$0	\$0
Change Requests (If Applicable)				
Net Cash Flow	\$103,838	\$157,737	\$0	\$0

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$103,838	\$261,576	\$261,576	\$261,576
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$123,174	\$129,589	\$154,944	\$154,944
Excess Uncommitted Fee Reserve Balance	(\$19,336)	\$131,987	\$106,632	\$106,632
Compliance Plan (narrative)	Since this fund receives an annual transfer from the General Fund, it is exempt from reserve requirements per Section 24-75-402 (2)(e)(III), C.R.S.			
Cash Fund Narrative Information				
Purpose/Background of Fund	Reimburse municipalities, special districts, fire authorities, or county improvement districts for the direct costs of maintaining accident insurance for firefighters.			
Fee Sources	General Fund transfer			
Non-Fee Sources	None			
Long Bill Groups Supported by Fund	(4) Division of Local Government, (A) Local Government and Community Services, (2) Local Government Services, Firefighter Heart and Circulatory Malfunction Benefits			

Schedule 9: Cash Funds Report
Department of Local Affairs
FY 2017-18 Budget Request
Fund #28E0 -Board of Assessment Appeals Cash Fund
Section 39-2-125(1)(h) C.R.S. (2016)

	Non-Assessment Year	Assessment Year	Non-Assessment Year	Assessment Year
	Actual	Actual	Appropriated	Request
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
Year Beginning Fund Balance (A)	\$69,720	\$82,908	\$310,941	\$244,412
Changes in Cash Assets	-\$16,959	\$222,875	-\$66,225	-\$35,586
Changes in Non-Cash Assets	-\$304	\$304	-\$304	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$30,451	\$4,853	\$0	-\$1
TOTAL CHANGES TO FUND BALANCE	\$13,188	\$228,033	-\$66,529	-\$35,587
Assets Total	\$99,151	\$322,330	\$255,801	\$220,215
Cash (B)	\$99,151	\$322,026	\$255,801	\$220,215
Other Assets	\$0	\$304	\$0	\$0
Long Term Loan Receivables	\$0	\$0	\$0	\$0
Liabilities Total	\$16,243	\$11,389	\$11,389	\$11,390
Accounts Payable	\$16,243	\$11,389	\$11,389	\$11,389
Deferred Revenue	\$0	\$0	\$0	\$1
Ending Fund Balance (D)	\$82,908	\$310,941	\$244,412	\$208,825
Net Cash Assets - (B-C)	\$82,908	\$310,637	\$244,412	\$208,826
Change from Prior Year Fund Balance (D-A)	\$13,188	\$228,033	-\$66,529	-\$35,587
Cash Flow Summary				
Revenue Total	\$114,841	\$272,330	\$88,983	\$151,523
Filing Fees-Agent/Attorney	\$113,468	\$270,307	\$86,960	\$149,500
Filing Fees- Pro se Taxpayer	\$0	\$0	\$0	\$0
Interest Income	\$1,373	\$2,023	\$2,023	\$2,023
	\$0	\$0	\$0	\$0
Expenses Total	\$101,652	\$44,297	\$155,208	\$187,108
Personal Services and Contractor Expenses	\$56,135	\$1,573	\$1,637	\$82,762
Operating Expenses	\$25,782	\$33,851	\$124,149	\$74,671
Centrally-Appropriated Costs	\$1,735	\$8,873	\$11,422	\$11,675
Indirect Cost Assessment	\$18,000	\$0	\$18,000	\$18,000
	\$0	\$0	\$0	\$0
Change Requests (If Applicable)	\$0	\$0	\$0	\$0
Net Cash Flow	\$13,188	\$228,033	(\$66,225)	(\$35,586)

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Request
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$82,908	\$310,941	\$244,412	\$208,825
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A
Excess Uncommitted Fee Reserve Balance	N/A	N/A	N/A	N/A
Compliance Plan (narrative)	N/A- Fees set in statute which exempts fund from 16.5% fee reserve balance requirements per Section 24-75-402, C.R.S.			

Cash Fund Narrative Information

Purpose/Background of Fund	SB 13-146 created Board of Assessment Appeals Cash Fund to partially support program with revenue from filing fees. Fees are collected on a two-year cycle: assessment years (higher revenue) and non-assessment years (lower revenue).
Fee Sources	Appealing taxpayers and other parties filing fees
Non-Fee Sources	Interest and fund balance
Long Bill Groups Supported by Fund	(2) Property Taxation- BAA Program Cost Line, centrally-appropriated line items (primarily non-salary POTS), and indirect costs.

Fee Levels (if applicable)	Actual	Actual	Appropriated	Request
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
1. Each Non Pro Se Filing (Section 39-2-125 (1)(h)(I), C.R.S.)	\$101.25	\$101.25	\$101.25	\$101.25
2. Pro Se Filer Starting with 3rd Filing in a Fiscal Year (Section 39-2-125 (1)(h)(II), C.R.S.)	\$33.75	\$33.75	\$33.75	\$33.75

Schedule 9: Cash Funds Reports
Department of Local Affairs
FY 2017-18 Budget Request
Fund #16F0 - Property Tax Exemption Fund
Section 39-2-117, C.R.S. (2016)

	Actual	Actual	Appropriated	Request
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
Year Beginning Fund Balance (A)	\$398,376	\$215,793	\$176,985	\$190,200
Changes in Cash Assets	-\$186,048	-\$43,660	\$13,215	\$25,786
Changes in Non-Cash Assets	-\$7,614	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$12,813	\$4,852	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	-\$180,849	-\$38,808	\$13,215	\$25,786
Assets Total	\$317,597	\$273,938	\$287,153	\$312,939
Cash (B)	\$317,597	\$273,938	\$287,153	\$312,939
Other Assets	\$0	\$0	\$0	\$0
Long Term Loan Receivables	\$0	\$0	\$0	\$0
Liabilities Total	\$101,804	\$96,952	\$96,953	\$96,953
Accounts Payable	\$101,804	\$96,952	\$96,953	\$96,952
Deferred Revenue	\$0	\$0	\$0	\$1
Ending Fund Balance (D)	\$215,793	\$176,985	\$190,200	\$215,986
Logical Test	FALSE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$215,793	\$176,985	\$190,200	\$215,987
Change from Prior Year Fund Balance (D-A)	-\$182,583	-\$38,808	\$13,215	\$25,786
Cash Flow Summary				
Revenue Total	\$1,009,701	\$1,019,924	\$1,055,000	\$1,055,001
Filing Fees	\$1,006,701	\$1,019,924	\$1,055,000	\$1,055,000
Misc	\$3,000	\$0	\$0	\$0
	\$0	\$0	\$0	\$1
Expenses Total	\$1,192,284	\$1,058,732	\$1,041,785	\$1,029,215
Personal Services	\$810,698	\$679,821	\$588,156	\$588,156
Salary POTS	\$112,634	\$129,724	\$125,642	\$125,642
Non-Salary POTS	\$2,545	\$17,573	\$57,570	\$45,000
Operating	\$94,779	\$56,859	\$70,212	\$70,212
Indirect	\$171,628	\$174,755	\$200,205	\$200,205
	\$0	\$0	\$0	\$0
Change Requests (If Applicable)	\$0	\$0	\$0	\$0
Net Cash Flow	-\$182,583	-\$38,808	\$13,215	\$25,786

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Request
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$215,793	\$176,985	\$190,200	\$215,986
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A
Excess Uncommitted Fee Reserve Balance	N/A	N/A	N/A	N/A
Compliance Plan (narrative)	N/A- Since the fees to support this fund are set in statute, it is exempt from the Target Fee Reserve Balance of 16.5% per Section 24-75-402 (2)(e)(V), C.R.S.			

Cash Fund Narrative Information	
Purpose/Background of Fund	To cover the costs to administer the Property Tax Exemption Program
Fee Sources	Property Tax exemption requestors
Non-Fee Sources	None
Long Bill Groups Supported by Fund	Division of Property Taxation program costs, salary and non-salary POTS in Executive Director's Office, and Department's indirect cost plan
Non-appropriated Fund Obligations	None
Statutory or Other Restriction on Use of Fund	Direct and indirect costs of the Property Tax Exemption program
Revenue Drivers	The number of property tax exemption requests and plans received annually.
Expenditure Drivers	Personal Services and benefits expenses
Explanation of any Long-term Liability Funding Requirements	

Fee Levels (if applicable)	Actual	Actual	Appropriated	Request
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
1. Property Tax Exemption Application Fee (Section 39-2-117(1)(a)(I), C.R.S.)	\$175	\$175	\$175	\$175
2. Annual Report - Timely Filing (Section 39-2-117(3)(a)(I), C.R.S.)	\$75	\$75	\$75	\$75
3. Annual Report - Late Filing (Section 39-2-117(3)(a)(I), C.R.S.)	\$250	\$250	\$250	\$250

FY 2012-13
