

Schedule 9: Cash Funds Reports
Department of Local Affairs
FY 2019-20 Budget Request
Fund #11E0 -Moffat Tunnel Cash Fund
Section 32-8-126 C.R.S. (2018)

| | Actual FY 2016-17 | Actual FY 2017-18 | Appropriated FY 2018-19 | Request FY 2019-20 |
|---|----------------------|----------------------|----------------------------|-----------------------|
| Year Beginning Fund Balance (A) | \$215,820 | \$245,020 | \$270,434 | \$300,470 |
| Changes in Cash Assets | \$29,200 | \$25,414 | \$30,036 | \$30,036 |
| 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 | \$29,200 | \$25,414 | \$30,036 | \$30,036 |
| Assets Total | \$245,020 | \$270,434 | \$300,470 | \$330,506 |
| Cash (B) | \$245,020 | \$270,434 | \$300,470 | \$330,506 |
| 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) | \$245,020 | \$270,434 | \$300,470 | \$330,506 |
| Net Cash Assets - (B-C) | \$245,020 | \$270,434 | \$300,470 | \$330,506 |
| Change from Prior Year Fund Balance (D-A) | \$29,200 | \$25,414 | \$30,036 | \$30,036 |
| Cash Flow Summary | | | | |
| Revenue Total | \$29,258 | \$30,938 | \$30,089 | \$30,089 |
| Rental Revenues | \$26,659 | \$26,659 | \$26,659 | \$26,659 |
| Interest Income | \$2,599 | \$4,279 | \$3,430 | \$3,430 |
| Unrealized Loss | \$0 | \$0 | | |
| Expenses Total | \$58 | \$5,524 | \$53 | \$53 |
| Moffat Tunnel Improvement District Program Expenses | \$58 | \$68 | \$53 | \$53 |
| Legal Expenses (Request for Information Analysis) | \$0 | \$5,456 | \$0 | \$0 |
| | \$0 | \$0 | \$0 | \$0 |
| | \$0 | \$0 | \$0 | \$0 |
| | \$0 | \$0 | \$0 | \$0 |
| | \$0 | \$0 | \$0 | \$0 |
| Net Cash Flow | \$29,200 | \$25,414 | \$30,036 | \$30,036 |
| | | | | |
| | | | | |

| Cash Fund Reserve Balance | Actual | Actual | Appropriated | Request |
|--|--|------------|--------------|------------|
| | FY 2016-17 | FY 2017-18 | FY 2018-19 | FY 2019-20 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$245,020 | \$270,434 | \$300,470 | \$330,506 |
| 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. Additionally, H.B. 18-1322 (Long Bill) contains a footnote directing the Department to maintain a reserve in anticipation of future legal and engineering assessment | | | |
| Cash Fund Narrative Information | | | | |
| Purpose/Background of Fund | To finance adminstrative 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 2019-20 Budget Request
Fund #12V0 - Building Regulation Fund
Section 24-32-3309 C.R.S. (2018)

| | Actual | Actual | Appropriated | Request |
|--|------------------|-------------------|------------------|-------------------|
| | FY 2016-17 | FY 2017-18 | FY 2018-19 | FY 2019-20 |
| Year Beginning Fund Balance (A) | \$242,003 | \$382,327 | \$215,573 | \$210,793 |
| Changes in Cash Assets | \$138,749 | -\$154,449 | \$3,952 | -\$139,899 |
| Changes in Non-Cash Assets | \$1,115 | \$7,617 | -\$8,732 | \$0 |
| Changes in Long-Term Assets | \$0 | \$0 | \$0 | \$0 |
| Changes in Total Liabilities | \$459 | -\$19,922 | \$0 | \$0 |
| TOTAL CHANGES TO FUND BALANCE | \$140,323 | -\$166,754 | -\$4,780 | -\$139,899 |
| Assets Total | \$450,313 | \$303,481 | \$298,701 | \$158,802 |
| Cash (B) | \$449,198 | \$294,749 | \$298,701 | \$158,802 |
| Other Assets | \$1,115 | \$8,732 | \$0 | \$0 |
| Long Term Loan Receivables | \$0 | \$0 | \$0 | \$0 |
| Liabilities Total | \$67,986 | \$87,908 | \$87,908 | \$87,908 |
| Accounts Payable | \$67,986 | \$87,533 | \$87,908 | \$87,908 |
| Other | \$0 | \$375 | \$0 | \$0 |
| Ending Fund Balance (D) | \$382,327 | \$215,573 | \$210,793 | \$70,894 |
| Net Cash Assets - (B-C) | \$381,212 | \$207,216 | \$210,793 | \$70,894 |
| Change from Prior Year Fund Balance (D-A) | \$140,324 | -\$166,754 | -\$4,780 | -\$139,899 |
| Cash Flow Summary | | | | |
| Revenue Total | \$1,233,086 | \$1,002,238 | \$1,129,918 | \$1,132,871 |
| Certification and Inspection Fees | \$864,052 | \$832,297 | \$975,000 | \$975,000 |
| Business Registrations | \$109,565 | \$111,491 | \$98,779 | \$100,748 |
| Manufacture Home Seller Registration Fees | \$53,600 | \$44,000 | \$49,389 | \$50,374 |
| Interest Income | \$5,644 | \$8,161 | \$6,750 | \$6,750 |
| General Fund Transfer per Senate Bill 15-112 | \$200,000 | \$0 | \$0 | \$0 |
| Other | \$225 | \$6,289 | \$0 | \$0 |
| Expenses Total | \$1,092,762 | \$1,168,994 | \$1,134,698 | \$1,272,770 |
| Personal Services | \$562,521 | \$608,540 | \$560,000 | \$601,500 |
| Contracted Services | \$45,309 | \$32,039 | \$42,500 | \$42,500 |
| Salary POTS | \$213,911 | \$140,362 | \$120,000 | \$122,500 |
| Non-Salary POTS | \$26,605 | \$110,824 | \$212,750 | \$301,270 |
| Operating | \$44,873 | \$110,805 | \$40,000 | \$40,000 |
| Indirect | \$199,543 | \$166,424 | \$159,448 | \$165,000 |
| Net Cash Flow | \$140,324 | -\$166,756 | -\$4,780 | -\$139,899 |

| Cash Fund Reserve Balance | Actual | Actual | Appropriated | Request |
|---|--|------------|--------------|-------------|
| | FY 2016-17 | FY 2017-18 | FY 2018-19 | FY 2019-20 |
| 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) | \$182,327 | \$133,956 | \$131,230 | (\$10,444) |
| Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses) | \$180,306 | \$192,884 | \$187,225 | \$210,007 |
| Excess Uncommitted Fee Reserve Balance | \$2,021 | (\$58,928) | (\$55,995) | (\$220,451) |
| Compliance Plan (narrative) | In FY 2018-19 and FY 2019-20, this fund is projected to be in compliance with the reserve requirements of Section 24-75-402, C.R.S. This fund received the second of two cash infusions per SB 15-112, on July 1, 2016, as well instituted new fees for program users in FY 2016-17. | | | |
| 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 2019-20 Budget Request
Fund #14C0 - Colorado Heritage Communities Fund
Section 24-32-3207, C.R.S. (2018)

| | Actual FY 2016-17 | Actual FY 2017-18 | Appropriated FY 2018-19 | Request FY 2019-20 |
|--|----------------------|----------------------|----------------------------|-----------------------|
| Year Beginning Fund Balance (A) | \$66,794 | \$3,229 | \$3,208 | \$3,263 |
| Changes in Cash Assets | -\$124,589 | -\$21 | \$55 | \$55 |
| Changes in Non-Cash Assets | \$0 | \$0 | \$0 | \$0 |
| Changes in Long-Term Assets | \$0 | \$0 | \$0 | \$0 |
| Changes in Total Liabilities | \$61,024 | \$0 | \$0 | \$0 |
| TOTAL CHANGES TO FUND BALANCE | -\$63,565 | -\$21 | \$55 | \$55 |
| Assets Total | \$3,229 | \$3,208 | \$3,263 | \$3,318 |
| Cash (B) | \$3,229 | \$3,208 | \$3,263 | \$3,318 |
| 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) | \$3,229 | \$3,208 | \$3,263 | \$3,318 |
| Net Cash Assets - (B-C) | \$3,229 | \$3,208 | \$3,263 | \$3,318 |
| Change from Prior Year Fund Balance (D-A) | -\$63,565 | -\$21 | \$55 | \$55 |
| Cash Flow Summary | | | | |
| Revenue Total | \$466 | \$55 | \$55 | \$55 |
| Other | \$0 | \$0 | \$0 | \$0 |
| Interest | \$466 | \$55 | \$55 | \$55 |
| | \$0 | \$0 | \$0 | \$0 |
| | \$0 | \$0 | \$0 | \$0 |
| Expenses Total | \$64,031 | \$76 | \$0 | \$0 |
| Grants - Counties | \$63,976 | \$0 | \$0 | \$0 |
| Other | \$55 | \$76 | \$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 | -\$63,565 | -\$21 | \$55 | \$55 |
| | | | | |
| | | | | |

| Cash Fund Reserve Balance | Actual | Actual | Appropriated | Request |
|--|---|------------|--------------|------------|
| | FY 2016-17 | FY 2017-18 | FY 2018-19 | FY 2019-20 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$3,229 | \$3,208 | \$3,263 | \$3,318 |
| 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 (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.) | | | |
| 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 Item - No Request in FY 2019-20 | | | |
| 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 2019-20 Budget Request
Fund #16E0 - Private Activity Bond Allocation
Section 24-32-1709.5 (2)(a), C.R.S. (2018)

| | Actual FY 2016-17 | Actual FY 2017-18 | Appropriated FY 2018-19 | Request FY 2019-20 |
|--|----------------------|----------------------|----------------------------|-----------------------|
| Year Beginning Fund Balance (A) | \$180,984 | \$123,509 | \$50,726 | \$57,934 |
| Changes in Cash Assets | -\$57,201 | -\$69,050 | \$7,208 | -\$49,589 |
| Changes in Non-Cash Assets | \$0 | \$0 | \$0 | \$0 |
| Changes in Long-Term Assets | \$0 | \$0 | \$0 | \$0 |
| Changes in Total Liabilities | -\$274 | -\$3,733 | \$0 | \$0 |
| TOTAL CHANGES TO FUND BALANCE | -\$57,475 | -\$72,783 | \$7,208 | -\$49,589 |
| Assets Total | \$127,313 | \$58,263 | \$65,471 | \$15,882 |
| Cash (B) | \$127,313 | \$58,263 | \$65,471 | \$15,882 |
| Other Assets | \$0 | \$0 | \$0 | \$0 |
| Long Term Loan Receivables | \$0 | \$0 | \$0 | \$0 |
| Liabilities Total | \$3,804 | \$7,537 | \$7,537 | \$7,537 |
| Accounts Payable | \$3,804 | \$7,537 | \$7,537 | \$7,537 |
| Deferred Revenue | \$0 | \$0 | \$0 | \$0 |
| Ending Fund Balance (D) | \$123,509 | \$50,726 | \$57,934 | \$8,345 |
| Net Cash Assets - (B-C) | \$123,509 | \$50,726 | \$57,934 | \$8,345 |
| Change from Prior Year Fund Balance (D-A) | -\$57,475 | -\$72,783 | \$7,208 | -\$49,589 |
| Cash Flow Summary | | | | |
| Revenue Total | \$71,652 | \$47,708 | \$142,000 | \$85,000 |
| Service Fees | \$71,652 | \$47,708 | \$142,000 | \$85,000 |
| | \$0 | \$0 | \$0 | \$0 |
| Expenses Total | \$129,127 | \$120,492 | \$134,792 | \$134,589 |
| Personal Services | \$88,524 | \$75,192 | \$78,744 | \$78,774 |
| Salary POTS | \$10,109 | \$14,396 | \$12,250 | \$12,250 |
| Non-Salary POTS | \$4,141 | \$10,278 | \$21,873 | \$21,640 |
| Operating | \$2,258 | \$2,219 | \$2,250 | \$2,250 |
| Indirect Costs | \$24,095 | \$18,407 | \$19,675 | \$19,675 |
| | \$0 | \$0 | \$0 | \$0 |
| Change Requests (If Applicable) | \$0 | \$0 | \$0 | \$0 |
| Net Cash Flow | -\$57,475 | -\$72,784 | \$7,208 | -\$49,589 |
| | | | | |
| | | | | |

| Cash Fund Reserve Balance | Actual | Actual | Appropriated | Request |
|--|---|------------|--------------|------------|
| | FY 2016-17 | FY 2017-18 | FY 2018-19 | FY 2019-20 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$123,509 | \$50,726 | \$57,934 | \$8,345 |
| Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses) | N/A | N/A | N/A | \$22,207 |
| Excess Uncommitted Fee Reserve Balance | N/A | N/A | N/A | (\$13,862) |
| Compliance Plan (narrative) | The Private Activity Bond Allocation Fund is exempt from reserve requirements until July 1, 2019, 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 | | | |

Schedule 9: Cash Funds Reports
Department of Local Affairs
FY 2019-20 Budget Request
Fund #16F0 - Property Tax Exemption Fund
Section 39-2-117 (8), C.R.S. (2018)

| | Actual FY 2016-17 | Actual FY 2017-18 | Appropriated FY 2018-19 | Request FY 2019-20 |
|--|----------------------|----------------------|----------------------------|-----------------------|
| Year Beginning Fund Balance (A) | \$176,985 | \$249,795 | \$195,253 | \$55,777 |
| Changes in Cash Assets | \$55,147 | -\$65,888 | -\$112,226 | -\$38,182 |
| Changes in Non-Cash Assets | \$0 | \$27,250 | -\$27,250 | \$0 |
| Changes in Long-Term Assets | \$0 | \$0 | \$0 | \$0 |
| Changes in Total Liabilities | \$17,663 | -\$15,905 | \$0 | \$0 |
| TOTAL CHANGES TO FUND BALANCE | \$72,810 | -\$54,543 | -\$139,476 | -\$38,182 |
| Assets Total | \$329,085 | \$290,447 | \$150,971 | \$112,789 |
| Cash (B) | \$329,085 | \$263,197 | \$150,971 | \$112,789 |
| Other Assets | \$0 | \$27,250 | \$0 | \$0 |
| | \$0 | \$0 | \$0 | \$0 |
| | | | | |
| Liabilities Total | \$79,289 | \$95,194 | \$95,194 | \$95,194 |
| Accounts Payable | \$79,289 | \$95,194 | \$95,194 | \$95,194 |
| Deferred Revenue | \$0 | \$0 | \$0 | \$0 |
| | | | | |
| Ending Fund Balance (D) | \$249,795 | \$195,253 | \$55,777 | \$17,595 |
| Net Cash Assets - (B-C) | \$249,795 | \$168,003 | \$55,777 | \$17,595 |
| Change from Prior Year Fund Balance (D-A) | \$72,810 | -\$54,543 | -\$139,476 | -\$38,182 |
| | | | | |
| | | | | |
| Cash Flow Summary | | | | |
| Revenue Total | \$1,046,447 | \$1,048,223 | \$1,050,000 | \$1,055,000 |
| Filing Fees | \$1,038,473 | \$1,048,223 | \$1,050,000 | \$1,055,000 |
| Misc | \$7,974 | \$0 | \$0 | \$0 |
| | \$0 | \$0 | \$0 | \$0 |
| Expenses Total | \$973,636 | \$1,102,766 | \$1,189,476 | \$1,093,182 |
| Personal Services | \$554,031 | \$661,735 | \$703,218 | \$703,218 |
| Salary POTS | \$185,566 | \$156,658 | \$112,873 | \$112,873 |
| Non-Salary POTS | \$62,163 | \$91,062 | \$158,667 | \$97,091 |
| Operating | \$36,140 | \$78,122 | \$40,000 | \$40,000 |
| Indirect | \$135,736 | \$115,189 | \$174,718 | \$140,000 |
| | \$0 | \$0 | \$0 | \$0 |
| | | | | |
| Net Cash Flow | \$72,811 | -\$54,544 | -\$139,476 | -\$38,182 |
| | | | | |

| Cash Fund Reserve Balance | Actual | Actual | Appropriated | Request |
|--|---|------------|--------------|------------|
| | FY 2016-17 | FY 2017-18 | FY 2018-19 | FY 2019-20 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$249,795 | \$195,253 | \$55,777 | \$17,595 |
| 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) | Since the fees to support this fund are set in statute, it is exempt from 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 | None | | | |

| Fee Levels (if applicable) | Actual | Actual | Appropriated | Request |
|--|------------|------------|--------------|------------|
| | FY 2016-17 | FY 2017-18 | FY 2018-19 | FY 2019-20 |
| 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 |

Schedule 9: Cash Funds Reports
Department of Local Affairs
FY 2019-20 Budget Request
Fund #25Z0 -Geothermal Resource Leasing Fund
Section 34-63-105 (1), C.R.S. (2018)

| | Actual | Actual | Appropriated | Request |
|--|------------------------|-------------------------|-------------------------|-------------------------|
| | FY 2016-17 | FY 2017-18 | FY 2018-19 | FY 2019-20 |
| <i>Year Beginning Fund Balance (A)</i> | <i>\$76,163</i> | <i>\$90,682</i> | <i>\$104,879</i> | <i>\$124,879</i> |
| Changes in Cash Assets | \$14,519 | \$14,197 | \$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 | \$14,519 | \$14,197 | \$20,000 | \$20,000 |
| <i>Assets Total</i> | <i>\$90,682</i> | <i>\$104,879</i> | <i>\$124,879</i> | <i>\$144,879</i> |
| Cash (B) | \$90,682 | \$104,879 | \$124,879 | \$144,879 |
| Other Assets(Detail as necessary) | \$0 | \$0 | \$0 | \$0 |
| Receivables | \$0 | \$0 | \$0 | \$0 |
| <i>Liabilities Total</i> | <i>\$0</i> | <i>\$0</i> | <i>\$0</i> | <i>\$0</i> |
| Cash Liabilities (C) | \$0 | \$0 | \$0 | \$0 |
| Long Term Liabilities | \$0 | \$0 | \$0 | \$0 |
| <i>Ending Fund Balance (D)</i> | <i>\$90,682</i> | <i>\$104,879</i> | <i>\$124,879</i> | <i>\$144,879</i> |
| <i>Net Cash Assets - (B-C)</i> | <i>\$90,682</i> | <i>\$104,879</i> | <i>\$124,879</i> | <i>\$144,879</i> |
| <i>Change from Prior Year Fund Balance (D-A)</i> | <i>\$14,519</i> | <i>\$14,197</i> | <i>\$20,000</i> | <i>\$20,000</i> |
| Cash Flow Summary | | | | |
| Revenue Total | \$14,555 | \$14,239 | \$20,000 | \$20,000 |
| Transfer from State of Colorado Treasury - Leasing Revenue | \$13,725 | \$12,751 | \$20,000 | \$20,000 |
| Interest | \$830 | \$1,488 | \$0 | \$0 |
| | \$0 | \$0 | \$0 | \$0 |
| Expenses Total | \$36 | \$42 | \$0 | \$0 |
| Cash Expenditures | \$36 | \$42 | \$0 | \$0 |
| Change Requests (If Applicable) | \$0 | \$0 | \$0 | \$0 |
| Net Cash Flow | \$14,519 | \$14,197 | \$20,000 | \$20,000 |

| Cash Fund Reserve Balance | Actual | Actual | Appropriated | Request |
|--|---|------------------|------------------|------------------|
| | FY 2016-17 | FY 2017-18 | FY 2018-19 | FY 2019-20 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$90,682 | \$104,879 | \$124,879 | \$144,879 |
| Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses) | \$6 | \$7 | \$0 | \$0 |
| Excess Uncommitted Fee Reserve Balance | \$90,676 | \$104,872 | \$124,879 | \$144,879 |
| Compliance Plan (narrative) | Since the excess uncommitted reserves for this fund are less than \$200,000, it is exempt from the target reserve requirements per Section 24-75-402 (5)(g), C.R.S. | | | |
| 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 Report
Department of Local Affairs
FY 2019-20 Budget Request
Fund #28E0 -Board of Assessment Appeals Cash Fund
Section 39-2-125(1)(h), C.R.S. (2018)

| | Non-Assessment Year | Assessment Year | Non-Assessment Year | Assessment Year |
|--|------------------------|--------------------|------------------------|--------------------|
| | Actual | Actual | Appropriated | Request |
| | FY 2016-17 | FY 2017-18 | FY 2018-19 | FY 2019-20 |
| Year Beginning Fund Balance (A) | \$310,941 | \$197,762 | \$268,241 | \$197,305 |
| Changes in Cash Assets | -\$114,154 | \$80,553 | -\$70,835 | -\$147,232 |
| Changes in Non-Cash Assets | \$101 | -\$304 | -\$101 | \$0 |
| Changes in Long-Term Assets | \$0 | \$0 | \$0 | \$0 |
| Changes in Total Liabilities | \$874 | -\$9,770 | \$0 | \$0 |
| TOTAL CHANGES TO FUND BALANCE | -\$113,179 | \$70,479 | -\$70,936 | -\$147,232 |
| Assets Total | \$208,277 | \$288,526 | \$217,590 | \$70,358 |
| Cash (B) | \$207,872 | \$288,425 | \$217,590 | \$70,358 |
| Other Assets | \$405 | \$101 | \$0 | \$0 |
| Long Term Loan Receivables | \$0 | \$0 | \$0 | \$0 |
| Liabilities Total | \$10,515 | \$20,285 | \$20,285 | \$20,285 |
| Accounts Payable | \$10,515 | \$20,285 | \$20,285 | \$20,285 |
| Deferred Revenue | \$0 | \$0 | \$0 | \$0 |
| Ending Fund Balance (D) | \$197,762 | \$268,241 | \$197,305 | \$50,073 |
| Net Cash Assets - (B-C) | \$197,762 | \$268,140 | \$197,305 | \$50,073 |
| Change from Prior Year Fund Balance (D-A) | -\$113,179 | \$70,479 | -\$70,936 | -\$147,231 |
| Cash Flow Summary | | | | |
| Revenue Total | \$121,313 | \$331,355 | \$109,350 | \$244,350 |
| Filing Fees-Agent/Attorney | \$117,079 | \$326,869 | \$105,000 | \$240,000 |
| Filing Fees- Pro se Taxpayer | \$0 | \$0 | \$0 | \$0 |
| Interest Income | \$4,234 | \$4,486 | \$4,350 | \$4,350 |
| | \$0 | \$0 | \$0 | \$0 |
| Expenses Total | \$234,492 | \$260,876 | \$180,286 | \$391,582 |
| Personal Services and Contractor Expenses | \$105,709 | \$164,318 | \$103,905 | \$103,905 |
| Operating Expenses | \$37,356 | \$3,277 | \$12,500 | \$12,500 |
| Salary POTS | \$47,530 | \$56,781 | \$31,175 | \$41,110 |
| Non-Salary POTS | \$25,897 | \$19,213 | \$20,107 | \$19,567 |
| Legal Services (Attorney General's Office) | \$0 | \$0 | \$0 | \$200,000 |
| Indirect Cost Assessment | \$18,000 | \$17,287 | \$12,599 | \$14,500 |
| | \$0 | \$0 | \$0 | \$0 |
| Net Cash Flow | (\$113,179) | \$70,479 | (\$70,936) | (\$147,232) |

| Cash Fund Reserve Balance | Actual | Actual | Appropriated | Request |
|--|---|------------|--------------|------------|
| | FY 2016-17 | FY 2017-18 | FY 2018-19 | FY 2019-20 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$197,762 | \$268,241 | \$197,305 | \$50,073 |
| 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) | Fees for this program are set in statute which exempts the Board of Assessment Appeals Cash 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 2016-17 | FY 2017-18 | FY 2018-19 | FY 2019-20 |
| 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 2019-20 Budget Request
Fund #28U0 - Firefighter Benefits Cash Fund
Section 29-5-302 (11)(a), C.R.S. (2018)

| | Actual | Actual | Appropriated | Request |
|--|-------------------------|-------------------------|-------------------------|-------------------------|
| | FY 2016-17 | FY 2017-18 | FY 2018-19 | FY 2019-20 |
| <i>Year Beginning Fund Balance (A)</i> | <i>\$261,576</i> | <i>\$398,952</i> | <i>\$398,952</i> | <i>\$398,952</i> |
| Changes in Cash Assets | \$147,076 | \$41,965 | -\$51,665 | \$0 |
| Changes in Non-Cash Assets | \$0 | \$0 | \$0 | \$0 |
| Changes in Long-Term Assets | \$0 | \$0 | \$0 | \$0 |
| Changes in Total Liabilities | -\$9,700 | -\$41,965 | \$51,665 | \$0 |
| TOTAL CHANGES TO FUND BALANCE | \$137,376 | \$0 | \$0 | \$0 |
| <i>Assets Total</i> | <i>\$408,652</i> | <i>\$450,617</i> | <i>\$398,952</i> | <i>\$398,952</i> |
| Cash (B) | \$408,652 | \$450,617 | \$398,952 | \$398,952 |
| Other Assets(Detail as necessary) | \$0 | \$0 | \$0 | \$0 |
| Receivables | \$0 | \$0 | \$0 | \$0 |
| <i>Liabilities Total</i> | <i>\$9,700</i> | <i>\$51,665</i> | <i>\$0</i> | <i>\$0</i> |
| Cash Liabilities (C) | \$9,700 | \$51,665 | \$0 | \$0 |
| Long Term Liabilities | \$0 | \$0 | \$0 | \$0 |
| <i>Ending Fund Balance (D)</i> | <i>\$398,952</i> | <i>\$398,952</i> | <i>\$398,952</i> | <i>\$398,952</i> |
| <i>Net Cash Assets - (B-C)</i> | <i>\$398,952</i> | <i>\$398,952</i> | <i>\$398,952</i> | <i>\$398,952</i> |
| <i>Change from Prior Year Fund Balance (D-A)</i> | <i>\$137,376</i> | <i>\$0</i> | <i>\$0</i> | <i>\$0</i> |
| Cash Flow Summary | | | | |
| Revenue Total | \$939,053 | \$839,053 | \$839,053 | \$839,053 |
| Reimbursement of Prior Expense | \$0 | \$0 | \$0 | \$0 |
| GF Transfer to DOLA (deposited into Fund 28U0) | \$939,053 | \$839,053 | \$839,053 | \$839,053 |
| Expenses Total | \$801,676 | \$839,053 | \$839,053 | \$839,053 |
| Distributions to Cities, Counties, and Special Districts | \$801,614 | \$839,053 | \$839,053 | \$839,053 |
| Other Program Expenses | \$62 | \$0 | \$0 | \$0 |
| Net Cash Flow | \$137,377 | \$0 | \$0 | \$0 |

| Cash Fund Reserve Balance | Actual | Actual | Appropriated | Request |
|--|--|------------------|------------------|------------------|
| | FY 2016-17 | FY 2017-18 | FY 2018-19 | FY 2019-20 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$398,952 | \$398,952 | \$398,952 | \$398,952 |
| Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses) | \$132,277 | \$138,444 | \$138,444 | \$138,444 |
| Excess Uncommitted Fee Reserve Balance | \$266,675 | \$260,508 | \$260,508 | \$260,508 |
| 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. This funding mechanism was created in S.B. 14-172. | | | |
| 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 Reports
Department of Local Affairs
FY 2019-20 Budget Request
Fund #1520 - Local Government Severance Tax Fund
Section 39-29-110, C.R.S. (2018)

| | Actual FY 2016-17 | Actual FY 2017-18 | Appropriated FY 2018-19 | Request FY 2019-20 |
|--|----------------------|----------------------|----------------------------|-----------------------|
| Year Beginning Fund Balance (A) | \$195,754,515 | \$151,723,668 | \$120,876,510 | \$119,815,016 |
| Changes in Cash Assets | -\$38,274,655 | -\$39,115,925 | \$12,530,348 | -\$17,461,231 |
| Changes in Non-Cash Assets | -\$1,262,977 | -\$58,671 | \$0 | \$0 |
| Changes in Long-Term Assets | -\$768,510 | -\$984,127 | -\$155,524 | -\$147,747 |
| Changes in Total Liabilities | -\$3,724,706 | \$9,311,566 | -\$13,436,319 | \$7,446,219 |
| TOTAL CHANGES TO FUND BALANCE | -\$44,030,847 | -\$30,847,158 | -\$1,061,494 | -\$10,162,759 |
| Assets Total | \$179,966,612 | \$139,807,888 | \$152,182,713 | \$134,573,735 |
| Cash (B) | \$175,140,112 | \$136,024,187 | \$148,554,536 | \$131,093,305 |
| Other Assets | \$731,902 | \$673,230 | \$673,230 | \$673,230 |
| Long Term Loan Receivables | \$4,094,598 | \$3,110,470 | \$2,954,947 | \$2,807,200 |
| Liabilities Total | \$28,242,944 | \$18,931,378 | \$32,367,697 | \$24,921,478 |
| Cash Liabilities (C) | \$5,751,095 | \$2,706,544 | \$4,228,819 | \$3,467,682 |
| Intergovernmental Payables | \$22,491,849 | \$16,224,835 | \$28,138,878 | \$21,453,797 |
| Deferred Revenue | \$0 | \$0 | \$0 | \$0 |
| Ending Fund Balance (D) - does not reflect restricted fund balance for unexpended contracts | \$151,723,668 | \$120,876,510 | \$119,815,016 | \$109,652,256 |
| Grant Obligations--Roll Forward Grant Encumbrances | \$86,193,871 | \$64,742,719 | \$47,881,511 | \$34,986,868 |
| Grant Obligations--Legislative (e.g. HB15-1225) | \$500,000 | \$500,000 | \$0 | \$0 |
| Grant Obligations--Awards with Incomplete Contracts | \$8,776,061 | \$6,331,356 | \$12,000,000 | \$14,000,000 |
| Grant Obligations--Emergency Reserve CRS 39-29-116(3)(a) | \$3,000,000 | \$3,000,000 | \$3,000,000 | \$3,000,000 |
| Grant Obligations--Reserve GF Trans (SB17-260) | \$22,850,000 | \$0 | \$0 | \$0 |
| Net Cash Assets - (B-C) | \$169,389,017 | \$133,317,644 | \$144,325,716 | \$127,625,623 |
| Ending Fund Balance (D) Less Grant Obligations | \$30,403,736 | \$46,302,435 | \$56,933,505 | \$57,665,388 |
| Change from Prior Year Fund Balance (D-A) | -\$44,030,847 | -\$30,847,158 | -\$1,061,494 | -\$10,162,759 |
| Cash Flow Summary | | | | |
| Revenue Total | \$34,480,958 | \$56,804,445 | \$93,796,260 | \$71,512,655 |
| Severance Tax | \$32,474,673 | \$54,082,782 | \$91,750,000 | \$69,300,000 |
| Other Fines | \$0 | \$0 | \$0 | \$0 |
| Interest Income | \$2,006,285 | \$2,721,663 | \$2,046,260 | \$2,212,655 |
| Misc | \$0 | \$0 | \$0 | \$0 |
| Expenses Total | \$89,411,966 | \$90,183,858 | \$81,265,911 | \$88,973,887 |
| Other | \$0 | \$0 | \$0 | \$0 |
| DOLA Administration | \$3,250,575 | \$3,368,285 | \$3,500,090 | \$3,570,092 |
| Indirect | \$523,519 | \$331,851 | \$400,886 | \$353,859 |
| Transfer to CDPHE (UMTRA) | \$272,365 | \$289,275 | \$310,211 | \$316,415 |
| DOLA Transfer to GF (SB17-260) | \$0 | \$22,850,000 | \$0 | \$0 |
| Grants-Cities (payments related to existing contracts) | \$28,344,994 | \$22,250,113 | | |
| Grants- Counties (payments related to existing contracts) | \$28,286,053 | \$24,258,274 | | |
| Grants- Special Districts (payments related to existing contracts) | \$11,129,444 | \$4,418,679 | | |
| Grants- School Districts (payments related to existing contracts) | \$249,542 | \$101,650 | | |
| Grants- Intergovernmental (payments related to existing contracts) | \$4,249,625 | \$1,856,323 | | |
| Grants- Projected (payments on existing + new contracts) | | | \$60,829,890 | \$56,594,643 |
| Distributions-Cities | \$6,351,005 | \$5,130,495 | \$7,947,407 | |
| Distributions-Counties | \$6,754,845 | \$5,328,912 | \$8,277,428 | |
| Distributions-Direct (payment of prior year payable) | | | | \$28,138,878 |
| 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 | \$0 |
| Net Cash Flow | -\$54,931,008 | -\$33,379,413 | \$12,530,348 | -\$17,461,231 |

| | Actual | Actual | Appropriated | Request |
|--|---|--------------|--------------|--------------|
| Cash Fund Reserve Balance | FY 2016-17 | FY 2017-18 | FY 2018-19 | FY 2019-20 |
| Fiscal Year Amounts | \$30,403,736 | \$46,302,435 | \$56,933,505 | \$57,665,388 |
| 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 Reserve Fee 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 2019-20 Budget Request
Fund #1550 - Local Government Mineral Impact Fund
Section 39-29-110, C.R.S. (2017)

| | Actual FY 2016-17 | Actual FY 2017-18 | Appropriated FY 2018-19 | Request FY 2019-20 |
|--|----------------------|----------------------|----------------------------|-----------------------|
| Year Beginning Fund Balance (A) | \$56,368,616 | \$47,210,124 | \$49,137,745 | \$41,364,148 |
| Changes in Cash Assets | -\$16,353,162 | \$1,066,424 | -\$7,585,254 | -\$4,744,312 |
| Changes in Non-Cash Assets | \$0 | \$0 | \$0 | \$0 |
| Changes in Long-Term Assets | \$0 | \$0 | \$0 | \$0 |
| Changes in Total Liabilities | \$7,194,670 | \$861,197 | -\$188,343 | -\$735,916 |
| TOTAL CHANGES TO FUND BALANCE | -\$9,158,493 | \$1,927,622 | -\$7,773,597 | -\$5,480,228 |
| Assets Total | \$68,868,690 | \$69,935,114 | \$62,349,860 | \$57,605,548 |
| Cash (B) | \$68,868,690 | \$69,935,114 | \$62,349,860 | \$57,605,548 |
| Other Assets | \$0 | \$0 | \$0 | \$0 |
| Liabilities Total | \$21,658,566 | \$20,797,369 | \$20,985,711 | \$21,721,628 |
| Cash Liabilities (C) | \$1,633,079 | \$497,144 | \$1,065,111 | \$781,128 |
| Intergovernmental Payables | \$20,025,487 | \$20,300,225 | \$19,920,600 | \$20,940,500 |
| Deferred Revenue | \$0 | \$0 | \$0 | \$0 |
| Ending Fund Balance (D) - does not reflect restricted fund balance for unexpended contracts | \$47,210,124 | \$49,137,745 | \$41,364,148 | \$35,883,920 |
| Grant Obligations--Roll Forward Grant Encumbrances | \$43,960,629 | \$22,508,645 | \$18,902,882 | \$14,600,000 |
| Grant Obligations--Legislative (e.g. HB15-1225) | \$500,000 | \$500,000 | \$0 | \$0 |
| Grant Obligations--Awards with Incomplete Contracts | \$3,115,922 | \$3,526,132 | \$8,000,000 | \$6,000,000 |
| 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) | \$67,235,611 | \$69,437,970 | \$61,284,748 | \$56,824,420 |
| Ending Fund Balance (D) Less Grant Obligations | -\$3,366,428 | \$19,602,968 | \$11,461,267 | \$12,283,920 |
| Change from Prior Year Fund Balance (D-A) | -\$9,158,493 | \$1,927,622 | -\$7,773,597 | -\$5,480,228 |
| Cash Flow Summary | | | | |
| Revenue Total | \$46,124,630 | \$39,955,975 | \$39,252,698 | \$41,107,163 |
| Federal Mineral Leasing | \$37,701,265 | \$35,762,152 | \$38,280,600 | \$40,240,500 |
| Interest Income | \$697,102 | \$945,866 | \$972,098 | \$866,663 |
| Transfers In (SB15-244) | \$3,247,957 | \$3,247,957 | \$0 | \$0 |
| Transfer In - Local Gov't Permanent Fund for Direct Distribution | \$4,478,306 | \$0 | \$0 | \$0 |
| Misc | \$0 | \$0 | \$0 | \$0 |
| Expenses Total | \$54,798,169 | \$37,651,334 | \$46,837,952 | \$45,851,475 |
| Other | \$0 | \$0 | \$0 | \$0 |
| DOLA Administration | \$2,818,862 | \$3,354,231 | \$3,145,386 | \$3,208,294 |
| Indirect | \$450,699 | \$277,300 | \$370,048 | \$353,859 |
| Transfer to Other State Agencies | \$65,841 | \$65,841 | \$65,841 | \$65,841 |
| DOLA Transfer to GF | \$0 | \$0 | \$0 | \$0 |
| Grants-Cities (payments related to existing contracts) | \$19,118,126 | \$9,087,640 | | |
| Grants- Counties (payments related to existing contracts) | \$0 | \$0 | | |
| Grants- Special Districts (payments related to existing contracts) | \$7,172,337 | \$2,864,413 | | |
| Grants- School Districts (payments related to existing contracts) | \$0 | \$0 | | |
| Grants- Intergovernmental (payments related to existing contracts) | \$376,384 | \$692,602 | | |
| Grants - Projected (payments on existing + new contracts) | | | \$22,605,763 | \$22,302,882 |
| Distributions-Cities | \$10,286,006 | \$8,844,616 | \$8,123,255 | |
| Distributions-Counties | \$9,889,259 | \$6,925,261 | \$7,128,736 | |
| Distributions-Special Districts | \$1,530,684 | \$3,870,037 | \$3,808,582 | |
| Distributions-School Districts | \$3,089,971 | \$1,669,393 | \$1,590,340 | |
| Distributions-Direct (payment of prior year payable) | | | | \$19,920,600 |
| Other Grants/Distributions, Other Transfers | \$0 | \$0 | \$0 | \$0 |
| New Grant Initiatives | \$0 | \$0 | \$0 | \$0 |
| Change Requests (If Applicable) | \$0 | \$0 | \$0 | \$0 |
| Net Cash Flow | -\$8,673,539 | \$2,304,641 | -\$7,585,254 | -\$4,744,312 |

| Cash Fund Reserve Balance | Actual | Actual | Appropriated | Request |
|--|---|--------------|--------------|--------------|
| | FY 2016-17 | FY 2017-18 | FY 2018-19 | FY 2019-20 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | (\$3,366,428) | \$19,602,968 | \$11,461,267 | \$12,283,920 |
| 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 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 2019-20 Budget Request
Fund #1970 - Homeless Prevention Activities Program Fund
Section 39-22-1302 (1), C.R.S. (2018)

| | Actual | Actual | Appropriated | Request |
|---|-------------------------|-------------------------|--------------------------|-------------------------|
| | FY 2016-17 | FY 2017-18 | FY 2018-19 | FY 2019-20 |
| <i>Year Beginning Fund Balance (A)</i> | <i>\$233,316</i> | <i>\$291,259</i> | <i>\$275,019</i> | <i>\$74,341</i> |
| Changes in Cash Assets | \$55,026 | \$8,942 | -\$227,879 | -\$15,000 |
| Changes in Non-Cash Assets | \$0 | \$0 | \$0 | \$0 |
| Changes in Long-Term Assets | \$0 | \$0 | \$0 | \$0 |
| Changes in Total Liabilities | \$2,917 | -\$25,182 | \$27,201 | \$0 |
| TOTAL CHANGES TO FUND BALANCE | \$57,943 | -\$16,240 | -\$200,678 | -\$15,000 |
| <i>Assets Total</i> | <i>\$305,278</i> | <i>\$314,220</i> | <i>\$86,341</i> | <i>\$71,341</i> |
| Cash (B) | \$305,278 | \$314,220 | \$86,341 | \$71,341 |
| Other Assets | \$0 | \$0 | \$0 | \$0 |
| Long Term Loan Receivables | \$0 | \$0 | \$0 | \$0 |
| <i>Liabilities Total</i> | <i>\$14,019</i> | <i>\$39,201</i> | <i>\$12,000</i> | <i>\$12,000</i> |
| Accounts Payable | \$14,019 | \$1,948 | \$12,000 | \$12,000 |
| Accrued Expenses | \$0 | \$37,253 | \$0 | \$0 |
| <i>Ending Fund Balance (D)</i> | <i>\$291,259</i> | <i>\$275,019</i> | <i>\$74,341</i> | <i>\$59,341</i> |
| <i>Net Cash Assets - (B-C)</i> | <i>\$291,259</i> | <i>\$312,272</i> | <i>\$74,341</i> | <i>\$59,341</i> |
| <i>Change from Prior Year Fund Balance (D-A)</i> | <i>\$57,943</i> | <i>-\$16,240</i> | <i>-\$200,678</i> | <i>-\$15,000</i> |
| Cash Flow Summary | | | | |
| Revenue Total | \$155,683 | \$140,298 | \$133,347 | \$133,347 |
| Donations | \$153,428 | \$136,382 | \$129,731 | \$129,731 |
| Interest | \$2,255 | \$3,616 | \$3,616 | \$3,616 |
| Other | \$0 | \$300 | \$0 | \$0 |
| Expenses Total | \$97,740 | \$156,537 | \$334,025 | \$148,347 |
| Personal Services | \$11,885 | \$12,307 | \$12,500 | \$12,500 |
| Salary POTS | \$776 | \$2,120 | \$0 | \$0 |
| Operating | \$2,500 | \$572 | \$2,500 | \$2,500 |
| Grants | \$82,579 | \$141,538 | \$319,025 | \$133,347 |
| Indirect Costs | \$0 | \$0 | \$0 | \$0 |
| Net Cash Flow | \$57,943 | -\$16,239 | -\$200,678 | -\$15,000 |

| Cash Fund Reserve Balance | Actual | Actual | Appropriated | Request |
|--|--|------------|--------------|------------|
| | FY 2016-17 | FY 2017-18 | FY 2018-19 | FY 2019-20 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$291,259 | \$275,019 | \$74,341 | \$59,341 |
| 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 2019-20 Budget Request
Fund #2740 - Limited Gaming Impact Fund
Section 12-47.1-1601, C.R.S. (2018)

| | Actual | Actual | Appropriated | Request |
|--|--------------------|---------------------|-------------------|-------------------|
| | FY 2016-17 | FY 2017-18 | FY 2018-19 | FY 2019-20 |
| Year Beginning Fund Balance (A) | \$8,580,298 | \$9,540,184 | \$502,281 | \$290,916 |
| Changes in Cash Assets | -\$11,185 | -\$4,305,793 | -\$211,365 | -\$172,134 |
| Changes in Non-Cash Assets | \$0 | -\$5,000,000 | \$0 | \$0 |
| Changes in Long-Term Assets | \$0 | \$0 | \$0 | \$0 |
| Changes in Total Liabilities | \$971,071 | \$267,890 | \$0 | \$0 |
| TOTAL CHANGES TO FUND BALANCE | \$959,886 | -\$9,037,903 | -\$211,365 | -\$172,134 |
| Assets Total | \$9,816,637 | \$510,844 | \$299,479 | \$127,345 |
| Cash (B) | \$4,816,637 | \$510,844 | \$299,479 | \$127,345 |
| Other Assets | \$5,000,000 | \$0 | \$0 | \$0 |
| Long Term Loan Receivables | \$0 | \$0 | \$0 | \$0 |
| Liabilities Total | \$276,453 | \$8,563 | \$8,563 | \$8,563 |
| Accounts Payable (C) | \$128,041 | \$8,563 | \$8,563 | \$8,563 |
| Intergovernmental Payables | \$148,412 | \$0 | \$0 | \$0 |
| Ending Fund Balance (D) | \$9,540,184 | \$502,281 | \$290,916 | \$118,782 |
| Net Cash Assets - (B-C) | \$4,688,596 | \$502,281 | \$290,916 | \$118,782 |
| Change from Prior Year Fund Balance (D-A) | \$959,886 | -\$9,037,903 | -\$211,365 | -\$172,134 |
| Cash Flow Summary | | | | |
| Revenue Total | \$5,156,805 | \$164,060 | \$5,000,000 | \$5,000,000 |
| Transfer from Department of Revenue | \$5,156,805 | \$164,060 | \$5,000,000 | \$5,000,000 |
| | \$0 | \$0 | \$0 | \$0 |
| | \$0 | \$0 | \$0 | \$0 |
| Expenses Total | \$4,196,919 | \$9,201,964 | \$5,211,365 | \$5,172,134 |
| Personal Services | \$83,543 | \$100,302 | \$101,554 | \$103,239 |
| Salary POTS | \$29,460 | \$18,147 | \$18,515 | \$18,515 |
| Non-Salary POTS | \$3,644 | \$7,137 | \$55,769 | \$13,353 |
| Operating | \$10,620 | \$11,034 | \$9,027 | \$9,027 |
| Grants- Cities | \$472,517 | \$975,387 | \$515,000 | \$515,000 |
| Grants- Counties | \$3,037,644 | \$7,490,877 | \$4,160,000 | \$4,160,000 |
| Grants- Special Districts | \$425,411 | \$471,640 | \$225,000 | \$225,000 |
| Indirect | \$34,080 | \$27,440 | \$26,500 | \$28,000 |
| Transfer to Department of Human Services | \$100,000 | \$100,000 | \$100,000 | \$100,000 |
| Net Cash Flow | \$959,886 | -\$9,037,904 | -\$211,365 | -\$172,134 |

| Cash Fund Reserve Balance | Actual | Actual | Appropriated | Request |
|--|---|------------|--------------|------------|
| | FY 2016-17 | FY 2017-18 | FY 2018-19 | FY 2019-20 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$9,540,184 | \$502,281 | \$290,916 | \$118,782 |
| 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, C.R.S., 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 2019-20 Budget Request
Fund #4200 - Search and Rescue Fund
Section 33-1-112.5, C.R.S. (2018)

| | Actual | Actual | Appropriated | Request |
|---|-------------------------|-------------------------|-------------------------|-------------------------|
| | FY 2016-17 | FY 2017-18 | FY 2018-19 | FY 2019-20 |
| <i>Year Beginning Fund Balance (A)</i> | <i>\$1,000</i> | <i>\$0</i> | <i>\$0</i> | <i>\$0</i> |
| Changes in Cash Assets | \$0 | \$0 | \$0 | \$0 |
| Changes in Non-Cash Assets | \$0 | \$133 | -\$1,648 | \$0 |
| Changes in Long-Term Assets | \$0 | \$0 | \$0 | \$0 |
| Changes in Total Liabilities | \$0 | \$0 | \$1,648 | \$0 |
| TOTAL CHANGES TO FUND BALANCE | \$0 | \$133 | \$0 | \$0 |
| <i>Assets Total</i> | <i>\$411,842</i> | <i>\$384,994</i> | <i>\$383,346</i> | <i>\$383,346</i> |
| Cash (B) | \$410,327 | \$383,346 | \$383,346 | \$383,346 |
| Other Assets | \$1,515 | \$1,648 | \$0 | \$0 |
| Long Term Loan Receivables | \$0 | \$0 | | |
| <i>Liabilities Total</i> | <i>\$411,842</i> | <i>\$384,994</i> | <i>\$383,346</i> | <i>\$383,346</i> |
| Accounts Payable | \$30,285 | \$31,861 | \$31,000 | \$31,000 |
| Intergovernmental Payables | \$381,557 | \$353,133 | \$352,346 | \$352,346 |
| <i>Ending Fund Balance (D)</i> | <i>\$0</i> | <i>\$0</i> | <i>\$0</i> | <i>\$0</i> |
| <i>Net Cash Assets - (B-C)</i> | <i>\$380,042</i> | <i>\$351,485</i> | <i>\$352,346</i> | <i>\$352,346</i> |
| <i>Change from Prior Year Fund Balance (D-A)</i> | <i>-\$1,000</i> | <i>\$0</i> | <i>\$0</i> | <i>\$0</i> |
| Cash Flow Summary | | | | |
| Revenue Total | \$517,934 | \$489,764 | \$502,118 | \$499,061 |
| Licenses | \$510,614 | \$484,873 | \$502,118 | \$499,061 |
| Miscellaneous | \$7,320 | \$4,891 | \$0 | \$0 |
| Expenses Total | \$518,934 | \$489,764 | \$502,118 | \$499,061 |
| Personal Services | \$53,279 | \$57,693 | \$76,092 | \$78,283 |
| Salary POTS | \$17,735 | \$9,736 | \$12,500 | \$12,500 |
| Non-Salary POTS | \$4,738 | \$23,119 | \$44,978 | \$40,473 |
| Operating Expenses | \$14,060 | \$1,937 | \$9,275 | \$9,275 |
| Indirect Costs | \$18,222 | \$14,308 | \$21,343 | \$21,343 |
| Distributions to Counties | \$410,900 | \$382,971 | \$337,930 | \$337,187 |
| Net Cash Flow | -\$1,000 | \$0 | \$0 | \$0 |

| Cash Fund Reserve Balance | Actual | Actual | Appropriated | Request |
|--|--|------------|--------------|------------|
| | FY 2016-17 | FY 2017-18 | FY 2018-19 | FY 2019-20 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$0 | \$0 | \$0 | \$0 |
| Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses) | \$85,624 | \$80,811 | \$82,849 | \$82,345 |
| Excess Uncommitted Fee Reserve Balance | (\$85,624) | (\$80,811) | (\$82,849) | (\$82,345) |
| 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 | | | |
| 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 | N/A | | | |

Schedule 9: Cash Funds Reports
Department of Local Affairs
FY 2019-20 Budget Request
Fund #8200 - Conservation Trust Fund
Section 29-21-101 (2)(a)(I), C.R.S. (2018)

| | Actual | Actual | Appropriated | Request |
|--|---------------------|---------------------|---------------------|---------------------|
| | FY 2016-17 | FY 2017-18 | FY 2018-19 | FY 2019-20 |
| Year Beginning Fund Balance (A) | \$480,854 | \$352,501 | \$419,690 | \$419,690 |
| Changes in Cash Assets | \$288,246 | \$49,627 | \$0 | \$0 |
| Changes in Non-Cash Assets | \$331,451 | -\$912,015 | \$0 | \$0 |
| Changes in Long-Term Assets | \$0 | \$0 | \$0 | \$0 |
| Changes in Total Liabilities | -\$748,050 | \$929,577 | \$0 | \$0 |
| TOTAL CHANGES TO FUND BALANCE | -\$128,353 | \$67,189 | \$0 | \$0 |
| Assets Total | \$13,647,439 | \$12,785,051 | \$12,785,051 | \$12,785,051 |
| Cash (B) | \$549,841 | \$599,468 | \$599,468 | \$599,468 |
| Other Assets | \$13,097,598 | \$12,185,583 | \$12,185,583 | \$12,185,583 |
| Long Term Loan Receivables | \$0 | \$0 | \$0 | \$0 |
| Liabilities Total | \$13,294,938 | \$12,365,361 | \$12,365,361 | \$12,365,361 |
| Accounts Payable | \$125,917 | \$94,390 | \$94,390 | \$94,390 |
| Intergovernmental Payables | \$13,169,021 | \$12,270,971 | \$12,270,971 | \$12,270,971 |
| Ending Fund Balance (D) | \$352,501 | \$419,690 | \$419,690 | \$419,690 |
| Net Cash Assets - (B-C) | \$423,924 | \$505,078 | \$505,078 | \$505,078 |
| Change from Prior Year Fund Balance (D-A) | -\$128,353 | \$67,189 | \$0 | \$0 |
| Cash Flow Summary | | | | |
| Revenue Total | \$53,404,196 | \$56,303,532 | \$50,000,000 | \$50,000,000 |
| Colorado Lottery Proceeds | \$53,389,992 | \$56,294,721 | \$50,000,000 | \$50,000,000 |
| Interest Income | \$14,200 | \$8,807 | \$0 | \$0 |
| Other | \$4 | \$4 | \$0 | \$0 |
| | \$0 | \$0 | \$0 | \$0 |
| Expenses Total | \$53,532,549 | \$56,236,163 | \$50,000,000 | \$50,000,000 |
| Personal Services | \$163,206 | \$119,391 | \$162,823 | \$162,823 |
| Salary POTS | \$52,950 | \$7,201 | \$52,950 | \$52,950 |
| Non-Salary POTS | \$7,497 | \$16,910 | \$37,459 | \$60,555 |
| Distributions - Cities | \$36,191,580 | \$38,152,695 | \$33,378,219 | \$33,355,123 |
| Distributions - Counties | \$10,747,287 | \$11,253,281 | \$10,400,000 | \$10,400,000 |
| Distributions - Special Districts | \$6,076,980 | \$6,419,397 | \$5,700,000 | \$5,700,000 |
| Distributions - School Districts | \$232,587 | \$244,854 | \$215,000 | \$215,000 |
| Operating | \$7,507 | \$3,329 | \$7,500 | \$7,500 |
| Indirect | \$52,955 | \$19,105 | \$46,049 | \$46,049 |
| Net Cash Flow | -\$128,353 | \$67,369 | \$0 | \$0 |

| Cash Fund Reserve Balance | Actual | Actual | Appropriated | Request |
|--|---|------------|--------------|------------|
| | FY 2016-17 | FY 2017-18 | FY 2018-19 | FY 2019-20 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$352,501 | \$419,690 | \$419,690 | \$419,690 |
| 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)(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 | Program funded through a transfer from the Colorado Lottery, which is defined an enterprise and a division in 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 | Any restrictions would be outlined in Section 29-21-101 (2)(a)(I), C.R.S. | | | |
| 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 | | | |