

Schedule 9: Cash Funds Reports
Department of Local Affairs
FY 2020-21 Budget Request
Fund #11E0 -Moffat Tunnel Cash Fund
Section 32-8-126 C.R.S. (2019)

	Actual FY 2017-18	Actual FY 2018-19	Appropriated FY 2019-20	Request FY 2020-21
Year Beginning Fund Balance (A)	\$245,020	\$270,434	\$288,582	\$334,925
Changes in Cash Assets	\$25,414	\$18,148	\$46,343	\$31,684
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	\$25,414	\$18,148	\$46,343	\$31,684
Assets Total	\$270,434	\$288,582	\$334,925	\$366,609
Cash (B)	\$270,434	\$288,582	\$334,925	\$366,609
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)	\$270,434	\$288,582	\$334,925	\$366,609
Net Cash Assets - (B-C)	\$270,434	\$288,582	\$334,925	\$366,609
Change from Prior Year Fund Balance (D-A)	\$25,414	\$18,148	\$46,343	\$31,684
Cash Flow Summary				
Revenue Total	\$30,938	\$18,233	\$46,418	\$31,759
Rental Revenues	\$26,659	\$12,000	\$41,318	\$26,659
Interest Income	\$4,279	\$6,233	\$5,100	\$5,100
Unrealized Loss	\$0	\$0		
Expenses Total	\$5,524	\$85	\$75	\$75
Moffat Tunnel Improvement District Program Expenses	\$68	\$85	\$75	\$75
Legal Expenses (Request for Information Analysis)	\$5,456	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Net Cash Flow	\$25,414	\$18,148	\$46,343	\$31,684

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Request
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$270,434	\$288,582	\$334,925	\$366,609
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)	Pursuant to a Long Bill footnote, the JBC has directed the Department not to make revenue distributions and to retain these moneys in the fund.			
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 - Respective line item in Executive Director's Office			

Schedule 9: Cash Funds Reports
Department of Local Affairs
FY 2020-21 Budget Request
Fund #12V0 - Building Regulation Fund
Section 24-32-3309 C.R.S. (2019)

	Actual FY 2017-18	Actual FY 2018-19	Appropriated FY 2019-20	Request FY 2020-21
Year Beginning Fund Balance (A)	\$382,327	\$215,571	\$132,715	\$68,807
Changes in Cash Assets	-\$154,449	-\$82,983	-\$54,204	\$77,397
Changes in Non-Cash Assets	\$7,617	\$972	-\$9,704	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0
Changes in Total Liabilities	-\$19,922	-\$845	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	-\$166,754	-\$82,856	-\$63,909	\$77,397
Assets Total	\$303,481	\$221,471	\$157,562	\$234,959
Cash (B)	\$294,749	\$211,766	\$157,562	\$234,959
Other Assets	\$8,732	\$9,704	\$0	\$0
Long Term Loan Receivables	\$0	\$0	\$0	\$0
Liabilities Total	\$87,910	\$88,755	\$88,755	\$88,755
Accounts Payable	\$87,535	\$77,482	\$87,908	\$87,908
Other	\$375	\$11,273	\$847	\$847
Ending Fund Balance (D)	\$215,571	\$132,715	\$68,807	\$146,204
Net Cash Assets - (B-C)	\$207,214	\$134,284	\$69,654	\$147,051
Change from Prior Year Fund Balance (D-A)	-\$166,756	-\$82,856	-\$63,909	\$77,397
Cash Flow Summary				
Revenue Total	\$1,002,238	\$1,080,439	\$1,067,250	\$1,067,250
Certification and Inspection Fees	\$832,297	\$905,163	\$900,000	\$900,000
Business Registrations	\$111,491	\$101,181	\$100,000	\$100,000
Manufacture Home Seller Registration Fees	\$44,000	\$66,973	\$60,000	\$60,000
Interest Income	\$8,161	\$6,747	\$7,250	\$7,250
Other	\$6,289	\$375	\$0	\$0
Expenses Total	\$1,168,994	\$1,163,295	\$1,131,159	\$989,853
Personal Services	\$608,540	\$520,645	\$535,063	\$550,775
Contracted Services	\$32,039	\$58,228	\$42,500	\$42,500
Salary POTS	\$140,362	\$134,665	\$109,359	\$110,000
Non-Salary POTS	\$110,824	\$212,750	\$308,650	\$150,991
Operating	\$110,805	\$89,521	\$40,000	\$40,000
Indirect	\$166,424	\$147,485	\$95,587	\$95,587
Net Cash Flow	-\$166,756	-\$82,856	-\$63,909	\$77,397

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Request
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
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)	\$133,956	\$132,715	\$68,807	\$146,204
Target/Alternative Fee Reserve Balance (waiver approved by JBC increases reserve balance to 33%)	\$192,884	\$191,944	\$373,282	\$326,651
Excess Uncommitted Fee Reserve Balance	(\$58,928)	(\$59,228)	(\$304,476)	(\$180,448)
Compliance Plan (narrative)	The Joint Budget Committee approved a waiver request that increases the reserve requirement listed in Section 24-75-402, C.R.S., from 16.5% to 33% beginning July 1, 2019, and expiring on July 1, 2022.			
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 2020-21 Budget Request
Fund #14C0 - Colorado Heritage Communities Fund
Section 24-32-3207, C.R.S. (2019)

	Actual FY 2017-18	Actual FY 2018-19	Appropriated FY 2019-20	Request FY 2020-21
Year Beginning Fund Balance (A)	\$3,229	\$3,208	\$3,136	\$3,116
Changes in Cash Assets	-\$21	-\$72	-\$20	\$55
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	-\$21	-\$72	-\$20	\$55
Assets Total	\$3,208	\$3,136	\$3,116	\$3,171
Cash (B)	\$3,208	\$3,136	\$3,116	\$3,171
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)	\$3,208	\$3,136	\$3,116	\$3,171
Net Cash Assets - (B-C)	\$3,208	\$3,136	\$3,116	\$3,171
Change from Prior Year Fund Balance (D-A)	-\$21	-\$72	-\$20	\$55
Cash Flow Summary				
Revenue Total	\$55	\$69	\$55	\$55
Other	\$0	\$0	\$0	\$0
Interest	\$55	\$69	\$55	\$55
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Expenses Total	\$76	\$141	\$75	\$0
Grants - Counties	\$0	\$0	\$0	\$0
Other	\$76	\$141	\$75	\$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	-\$21	-\$72	-\$20	\$55

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Request
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$3,208	\$3,136	\$3,116	\$3,171
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, 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 2020-21			
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 2020-21 Budget Request
Fund #1520 - Local Government Severance Tax Fund
Section 39-29-110, C.R.S. (2019)

	Actual FY 2017-18	Actual FY 2018-19	Appropriated FY 2019-20	Request FY 2020-21
Year Beginning Fund Balance (A)	\$151,723,668	\$120,876,510	\$149,201,018	\$120,447,193
Changes in Cash Assets	-\$39,115,925	\$54,540,291	-\$47,725,959	\$19,283,972
Changes in Non-Cash Assets	-\$58,671	-\$140,455	\$0	\$0
Changes in Long-Term Assets	-\$984,127	-\$1,002,023	-\$105,422	-\$100,151
Changes in Total Liabilities	\$9,311,566	-\$25,073,304	\$19,077,556	-\$16,019,382
TOTAL CHANGES TO FUND BALANCE	-\$30,847,158	\$28,324,508	-\$28,753,825	\$3,164,438
Assets Total	\$139,807,888	\$193,205,701	\$145,374,320	\$164,558,140
Cash (B)	\$136,024,187	\$190,564,478	\$142,838,520	\$162,122,491
Other Assets - Loan Receivables - Current	\$673,230	\$532,775	\$532,775	\$532,775
Long-Term Loan Receivables	\$3,110,470	\$2,108,447	\$2,003,025	\$1,902,874
Liabilities Total	\$18,931,378	\$44,004,683	\$24,927,127	\$40,946,509
Cash Liabilities (C)	\$2,706,544	\$10,293,270	\$6,499,907	\$8,396,588
Intergovernmental Payables	\$16,224,835	\$33,711,413	\$18,427,220	\$32,549,920
Deferred Revenue	\$0	\$0	\$0	\$0
Ending Fund Balance (D) - does not reflect restricted fund balance for unexpended contracts	\$120,876,510	\$149,201,018	\$120,447,193	\$123,611,632
Grant Obligations--Roll Forward Grant Encumbrances	\$64,742,719	\$71,608,640	\$59,569,547	\$40,400,000
Grant Obligations--Legislative (e.g. HB15-1225)	\$500,000	\$0	\$0	\$0
Grant Obligations--Awards with Incomplete Contracts	\$6,331,356	\$13,183,162	\$17,830,783	\$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 (eg SB17-260)	\$0	\$0	\$0	\$0
Net Cash Assets - (B-G)	\$133,317,644	\$180,271,208	\$136,338,613	\$153,725,903
Ending Fund Balance (D) Less Grant Obligations	\$46,302,435	\$61,409,216	\$40,046,863	\$66,211,632
Change from Prior Year Fund Balance (D-A)	-\$30,847,158	\$28,324,508	-\$28,753,825	\$3,164,438
Cash Flow Summary				
Revenue Total	\$54,082,782	\$112,371,376	\$61,424,067	\$108,499,734
Severance Tax	\$51,361,119	\$108,971,910	\$57,050,000	\$105,200,000
Other Fines	\$0	\$0	\$0	\$0
Interest Income	\$2,721,663	\$3,399,466	\$4,374,067	\$3,299,734
Expenses Total	\$90,183,858	\$60,711,161	\$109,150,025	\$89,215,763
Other	\$0	\$0	\$0	\$0
DOLA Administration	\$3,368,285	\$2,847,160	\$3,165,294	\$3,228,600
Indirect	\$331,851	\$400,886	\$424,014	\$432,494
Transfer to CDPHE (UMTRA)	\$289,275	\$310,211	\$310,211	\$316,415
DOLA Transfer to GF (SB17-260)	\$22,850,000	\$0	\$0	\$0
Grants-Cities (payments related to existing contracts)	\$22,250,113	\$17,692,785		
Grants- Counties (payments related to existing contracts)	\$24,258,274	\$16,399,249		
Grants- Special Districts (payments related to existing contracts)	\$4,418,679	\$4,708,046		
Grants- School Districts (payments related to existing contracts)	\$101,650	\$9,371		
Grants- Intergovernmental (payments related to existing contracts)	\$1,856,323	\$2,118,617		
Grants - Projected (payments on existing + new contracts)			\$71,539,094	\$66,669,547
Distributions-Cities	\$5,130,495	\$7,947,407	\$17,286,648	
Distributions-Counties	\$5,328,912	\$8,277,428	\$16,424,765	
Distributions-Direct (payment of prior year payable)				\$18,427,220
New Grant Initiatives [non-add]	\$0	\$0	\$17,000,000	\$5,000,000
Change Requests (If Applicable): R-02 Field Staff	\$0	\$0	\$0	\$118,976
Net Cash Flow	-\$36,101,076	\$51,660,215	-\$47,725,959	\$19,261,462

	Actual	Actual	Appropriated	Request
Cash Fund Reserve Balance	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Fiscal Year Amounts	\$46,302,435	\$61,409,216	\$40,046,863	\$66,211,632
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A
	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
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
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
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 2020-21 Budget Request
Fund #1550 - Local Government Mineral Impact Fund
Section 34-63-102, C.R.S. (2019)

	Actual FY 2017-18	Actual FY 2018-19	Appropriated FY 2019-20	Request FY 2020-21
Year Beginning Fund Balance (A)	\$47,210,124	\$49,137,745	\$53,811,902	\$48,591,652
Changes in Cash Assets	\$1,066,424	\$10,092,880	-\$5,145,651	-\$4,841,715
Changes in Non-Cash Assets	\$0	\$285	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$861,197	-\$5,419,008	-\$74,600	-\$723,216
TOTAL CHANGES TO FUND BALANCE	\$1,927,622	\$4,674,157	-\$5,220,251	-\$5,564,931
Assets Total	\$69,935,114	\$80,028,279	\$74,882,628	\$70,040,913
Cash (B)	\$69,935,114	\$80,027,994	\$74,882,343	\$70,040,628
Other Assets	\$0	\$285	\$285	\$285
Liabilities Total	\$20,797,369	\$26,216,377	\$26,290,976	\$27,014,192
Cash Liabilities (C)	\$497,144	\$1,480,409	\$988,776	\$1,234,592
Intergovernmental Payables	\$20,300,225	\$24,735,968	\$25,302,200	\$25,779,600
Deferred Revenue	\$0	\$0	\$0	\$0
Ending Fund Balance (D) - does not reflect restricted fund balance for unexpended contracts	\$49,137,745	\$53,811,902	\$48,591,652	\$43,026,720
Grant Obligations--Roll Forward Grant Encumbrances	\$22,508,645	\$29,312,090	\$23,090,697	\$17,760,000
Grant Obligations--Legislative (e.g. HB15-1225)	\$500,000	\$0	\$0	\$0
Grant Obligations--Awards with Incomplete Contracts	\$3,526,132	\$7,367,090	\$5,000,000	\$5,000,000
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)	\$69,437,970	\$78,547,585	\$73,893,567	\$68,806,035
Ending Fund Balance (D) Less Grant Obligations	\$19,602,968	\$14,132,722	\$17,500,955	\$17,266,720
Change from Prior Year Fund Balance (D-A)	\$1,927,622	\$4,674,157	-\$5,220,251	-\$5,564,931
Cash Flow Summary				
Revenue Total	\$39,955,975	\$47,622,214	\$50,414,827	\$51,216,964
Federal Mineral Leasing	\$35,762,152	\$46,254,132	\$48,622,200	\$49,539,600
Interest Income	\$945,866	\$1,368,081	\$1,792,627	\$1,677,364
Transfers In (SB15-244)	\$3,247,957	\$0	\$0	\$0
Transfer In - Local Gov't Permanent Fund for Direct Distribution	\$0	\$0	\$0	\$0
Expenses Total	\$37,374,035	\$39,688,995	\$55,560,478	\$56,058,680
Other	\$0	\$0	\$0	\$0
DOLA Administration	\$3,076,931	\$2,654,399	\$2,655,627	\$2,708,739
Indirect	\$277,300	\$370,048	\$346,920	\$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)	\$9,087,640	\$11,391,284		
Grants- Counties (payments related to existing contracts)	\$0	\$0		
Grants- Special Districts (payments related to existing contracts)	\$2,864,413	\$3,867,155		
Grants- School Districts (payments related to existing contracts)	\$0	\$0		
Grants- Intergovernmental (payments related to existing contracts)	\$692,602	\$689,354		
Grants - Projected (payments on existing + new contracts)			\$28,421,394	\$27,530,697
Distributions-Cities	\$8,844,616	\$8,123,255	\$10,187,496	
Distributions-Counties	\$6,925,261	\$7,128,736	\$6,785,486	
Distributions-Special Districts	\$3,870,037	\$3,808,582	\$5,210,454	
Distributions-School Districts	\$1,669,393	\$1,590,340	\$1,887,261	
Distributions-Direct (payment of prior year payable)				\$25,302,200
Change Requests (If Applicable)	\$0	\$0	\$0	\$97,344
Net Cash Flow	\$2,581,941	\$7,933,219	-\$5,145,651	-\$4,841,715

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Request
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$19,602,968	\$14,132,722	\$17,500,955	\$17,266,720
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
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
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
Funding Requirements	many years to complete projects.

Schedule 9: Cash Funds Reports
Department of Local Affairs
FY 2020-21 Budget Request
Fund #16E0 - Private Activity Bond Allocations Fund
Section 24-32-1709.5 (2)(a), C.R.S. (2019)

	Actual FY 2017-18	Actual FY 2018-19	Appropriated FY 2019-20	Request FY 2020-21
Year Beginning Fund Balance (A)	\$123,509	\$50,726	\$41,352	\$74,086
Changes in Cash Assets	-\$69,050	-\$9,566	\$32,734	-\$13,553
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0
Changes in Total Liabilities	-\$3,733	\$192	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	-\$72,783	-\$9,374	\$32,734	-\$13,553
Assets Total	\$58,263	\$48,697	\$81,431	\$67,878
Cash (B)	\$58,263	\$48,697	\$81,431	\$67,878
Other Assets	\$0	\$0	\$0	\$0
Long Term Loan Receivables	\$0	\$0	\$0	\$0
Liabilities Total	\$7,537	\$7,345	\$7,345	\$7,345
Accounts Payable	\$7,537	\$7,345	\$7,345	\$7,345
Deferred Revenue	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$50,726	\$41,352	\$74,086	\$60,533
Net Cash Assets - (B-C)	\$50,726	\$41,352	\$74,086	\$60,533
Change from Prior Year Fund Balance (D-A)	-\$72,783	-\$9,374	\$32,734	-\$13,553
Cash Flow Summary				
Revenue Total	\$47,708	\$119,239	\$168,490	\$126,375
Service Fees	\$47,708	\$119,239	\$168,490	\$126,375
	\$0	\$0	\$0	\$0
Expenses Total	\$120,491	\$128,613	\$135,756	\$139,928
Personal Services	\$75,192	\$69,416	\$83,016	\$85,383
Salary POTS	\$14,396	\$15,551	\$14,500	\$14,500
Non-Salary POTS	\$10,278	\$21,873	\$24,819	\$26,624
Operating	\$2,218	\$2,098	\$2,100	\$2,100
Indirect Costs	\$18,407	\$19,675	\$11,321	\$11,321
	\$0	\$0	\$0	\$0
Net Cash Flow	-\$72,783	-\$9,374	\$32,734	-\$13,553

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Request
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$50,726	\$41,352	\$74,086	\$60,533
Target/Alternative Fee Reserve Balance (300% of total expenses per waiver)	N/A	N/A	\$407,268	\$419,784
Excess Uncommitted Fee Reserve Balance	N/A	N/A	(\$333,182)	(\$359,251)
Compliance Plan (narrative)	The Joint Budget Committee approved a waiver request that exempts the Private Activity Bond Fund Reserve Balance from the requirements of Section 24-32-1709.5 (2)(b), C.R.S., until July 1, 2022.			
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 2020-21 Budget Request
Fund #16F0 - Property Tax Exemption Fund
Section 39-2-117 (8), C.R.S. (2019)

	Actual FY 2017-18	Actual FY 2018-19	Appropriated FY 2019-20	Request FY 2020-21
Year Beginning Fund Balance (A)	\$249,795	\$195,252	\$0	\$88,797
Changes in Cash Assets	-\$65,888	-\$187,354	\$111,776	\$135,674
Changes in Non-Cash Assets	\$27,250	-\$4,271	-\$22,979	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0
Changes in Total Liabilities	-\$15,905	-\$3,627	-\$1	\$0
TOTAL CHANGES TO FUND BALANCE	-\$54,543	-\$195,252	\$88,797	\$135,674
Assets Total	\$290,447	\$98,822	\$187,620	\$323,294
Cash (B)	\$263,197	\$75,843	\$187,620	\$323,294
Other Assets	\$27,250	\$22,979	\$0	\$0
	\$0	\$0	\$0	\$0
Liabilities Total	\$95,195	\$98,822	\$98,823	\$98,823
Accounts Payable	\$95,195	\$98,822	\$98,823	\$98,823
Deferred Revenue	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$195,252	\$0	\$88,797	\$224,471
Net Cash Assets - (B-C)	\$168,002	-\$22,979	\$88,797	\$224,471
Change from Prior Year Fund Balance (D-A)	-\$54,544	-\$195,253	\$88,797	\$135,674
Cash Flow Summary				
Revenue Total	\$1,048,223	\$1,052,530	\$1,035,000	\$1,035,000
Filing Fees	\$1,048,223	\$1,038,031	\$1,035,000	\$1,035,000
Misc	\$0	\$14,498	\$0	\$0
	\$0	\$0	\$0	\$0
Expenses Total	\$1,102,766	\$1,247,781	\$946,203	\$899,326
Personal Services	\$661,735	\$725,640	\$532,432	\$502,500
Salary POTS	\$156,658	\$194,328	\$149,318	\$139,500
Non-Salary POTS	\$91,062	\$157,183	\$107,511	\$97,091
Operating	\$78,122	\$55,570	\$31,707	\$35,000
Indirect	\$115,189	\$115,060	\$125,235	\$125,235
	\$0	\$0	\$0	\$0
Net Cash Flow	-\$54,544	-\$195,253	\$88,797	\$135,674

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Request
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$195,252	\$0	\$88,797	\$224,471
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 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
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 2020-21 Budget Request
Fund #1970 - Homeless Prevention Activities Program Fund
Section 39-22-1302 (1), C.R.S. (2019)

	Actual FY 2017-18	Actual FY 2018-19	Appropriated FY 2019-20	Request FY 2020-21
Year Beginning Fund Balance (A)	\$291,259	\$275,019	\$290,510	\$145,008
Changes in Cash Assets	\$8,942	-\$22,709	-\$134,503	-\$145,008
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0
Changes in Total Liabilities	-\$25,182	\$38,200	-\$10,999	\$0
TOTAL CHANGES TO FUND BALANCE	-\$16,240	\$15,491	-\$145,502	-\$145,008
Assets Total	\$314,220	\$291,511	\$157,008	\$12,000
Cash (B)	\$314,220	\$291,511	\$157,008	\$12,000
Other Assets	\$0	\$0	\$0	\$0
Long Term Loan Receivables	\$0	\$0	\$0	\$0
Liabilities Total	\$39,201	\$1,001	\$12,000	\$12,000
Accounts Payable	\$1,948	\$1,001	\$12,000	\$12,000
Accrued Expenses	\$37,253	\$0	\$0	\$0
Ending Fund Balance (D)	\$275,019	\$290,510	\$145,008	\$0
Net Cash Assets - (B-C)	\$312,272	\$290,510	\$145,008	\$0
Change from Prior Year Fund Balance (D-A)	-\$16,240	\$15,491	-\$145,502	-\$145,008
Cash Flow Summary				
Revenue Total	\$140,298	\$155,822	\$144,390	\$144,390
Donations	\$136,382	\$151,227	\$140,000	\$140,000
Interest	\$3,616	\$4,390	\$4,390	\$4,390
Other	\$300	\$205	\$0	\$0
Expenses Total	\$156,538	\$140,332	\$289,892	\$289,398
Personal Services	\$12,307	\$10,865	\$12,500	\$12,500
Salary POTS	\$2,120	\$2,114	\$0	\$0
Operating	\$573	\$2,560	\$2,500	\$2,500
Grants	\$141,538	\$124,793	\$274,892	\$274,398
Indirect Costs	\$0	\$0	\$0	\$0
Net Cash Flow	-\$16,240	\$15,491	-\$145,502	-\$145,008

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Request
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$275,019	\$290,510	\$145,008	\$0
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 2020-21 Budget Request
Fund #25Z0 -Geothermal Resource Leasing Fund
Section 34-63-105 (1), C.R.S. (2019)

	Actual	Actual	Appropriated	Request
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Year Beginning Fund Balance (A)	\$90,682	\$104,879	\$120,731	\$137,156
Changes in Cash Assets	\$14,197	\$15,852	\$16,425	\$16,425
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	\$14,197	\$15,852	\$16,425	\$16,425
Assets Total	\$104,879	\$120,731	\$137,156	\$153,581
Cash (B)	\$104,879	\$120,731	\$137,156	\$153,581
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)	\$104,879	\$120,731	\$137,156	\$153,581
Net Cash Assets - (B-C)	\$104,879	\$120,731	\$137,156	\$153,581
Change from Prior Year Fund Balance (D-A)	\$14,197	\$15,852	\$16,425	\$16,425
Cash Flow Summary				
Revenue Total	\$14,239	\$15,988	\$16,500	\$16,500
Transfer from State of Colorado Treasury - Leasing Revenue	\$12,751	\$13,650	\$15,000	\$15,000
Interest	\$1,488	\$2,338	\$1,500	\$1,500
	\$0	\$0	\$0	\$0
Expenses Total	\$42	\$136	\$75	\$75
Cash Expenditures	\$42	\$136	\$75	\$75
Change Requests (If Applicable)	\$0	\$0	\$0	\$0
Net Cash Flow	\$14,197	\$15,852	\$16,425	\$16,425

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Request
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$104,879	\$120,731	\$137,156	\$153,581
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$7	\$22	\$12	\$12
Excess Uncommitted Fee Reserve Balance	\$104,872	\$120,708	\$137,143	\$153,568
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 Reports
Department of Local Affairs
FY 2020-21 Budget Request
Fund #2740 - Limited Gaming Impact Fund
Section 44-30-1301 (1)(a), C.R.S. (2019)

	Actual FY 2017-18	Actual FY 2018-19	Appropriated FY 2019-20	Request FY 2020-21
Year Beginning Fund Balance (A)	\$9,540,184	\$502,281	\$51,554	\$51,554
Changes in Cash Assets	-\$4,305,793	-\$360,843	\$0	\$0
Changes in Non-Cash Assets	-\$5,000,000	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$267,890	-\$89,884	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	-\$9,037,903	-\$450,727	\$0	\$0
Assets Total	\$510,844	\$150,001	\$150,001	\$150,001
Cash (B)	\$510,844	\$150,001	\$150,001	\$150,001
Other Assets	\$0	\$0	\$0	\$0
Long Term Loan Receivables	\$0	\$0	\$0	\$0
Liabilities Total	\$8,563	\$98,447	\$98,447	\$98,447
Accounts Payable (C)	\$8,563	\$98,447	\$98,447	\$98,447
Intergovernmental Payables	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$502,281	\$51,554	\$51,554	\$51,554
Net Cash Assets - (B-C)	\$502,281	\$51,554	\$51,554	\$51,554
Change from Prior Year Fund Balance (D-A)	-\$9,037,903	-\$450,727	\$0	\$0
Cash Flow Summary				
Revenue Total	\$164,060	\$5,446,118	\$5,346,388	\$5,397,909
Transfer from Department of Revenue	\$164,060	\$5,443,865	\$5,127,850	\$5,127,850
Other - Revenue for Administrative Costs	\$0	\$2,253	\$218,538	\$270,059
	\$0	\$0	\$0	\$0
Expenses Total	\$9,201,963	\$5,896,845	\$5,346,388	\$5,397,909
Personal Services	\$100,301	\$109,465	\$107,016	\$109,068
Salary POTS	\$18,147	\$18,601	\$18,515	\$18,515
Non-Salary POTS	\$7,137	\$55,769	\$14,689	\$14,158
Operating	\$11,034	\$2,884	\$5,250	\$5,250
Grants-Cities	\$975,387	\$563,214	\$425,000	\$425,000
Grants- Counties	\$7,490,877	\$4,313,680	\$4,065,297	\$4,152,850
Grants- Special Districts	\$471,640	\$744,285	\$550,000	\$550,000
Indirect	\$27,440	\$26,500	\$23,068	\$23,068
Transfer to Department of Human Services	\$100,000	\$50,000	\$50,000	\$100,000
Professional Services - Gaming Impacts Study (SB 18-191)	\$0	\$12,447	\$87,553	\$0
Net Cash Flow	-\$9,037,903	-\$450,727	\$0	\$0

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Request
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$502,281	\$51,554	\$51,554	\$51,554
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 44-30-1301 (2)(a), 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 44-30-701 (2)(a)(III)(A) and (B), C.R.S., at least \$5 million shall be transferred annually to the fund plus an increase equal to the percentage increase in the State Share from the previous fiscal year.			
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	None.			

Schedule 9: Cash Funds Report
Department of Local Affairs
FY 2020-21 Budget Request
Fund #28E0 -Board of Assessment Appeals Cash Fund
Section 39-2-125(1)(h), C.R.S. (2019)

	Assessment Year	Non-Assessment Year	Assessment Year	Non-Assessment Year
	Actual	Actual	Appropriated	Request
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Year Beginning Fund Balance (A)	\$197,762	\$268,241	\$243,468	\$136,412
Changes in Cash Assets	\$80,553	-\$42,269	-\$106,955	-\$72,313
Changes in Non-Cash Assets	-\$304	\$0	-\$101	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0
Changes in Total Liabilities	-\$9,770	\$17,496	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$70,479	-\$24,773	-\$107,056	-\$72,313
Assets Total	\$288,526	\$246,257	\$139,201	\$66,888
Cash (B)	\$288,425	\$246,156	\$139,201	\$66,888
Other Assets	\$101	\$101	\$0	\$0
Long Term Loan Receivables	\$0	\$0	\$0	\$0
Liabilities Total	\$20,285	\$2,789	\$2,789	\$2,789
Accounts Payable	\$20,285	\$1,020	\$1,020	\$1,020
Other Liabilities	\$0	\$1,769	\$1,769	\$1,769
Ending Fund Balance (D)	\$268,241	\$243,468	\$136,412	\$64,099
Net Cash Assets - (B-C)	\$268,140	\$245,136	\$138,181	\$65,868
Change from Prior Year Fund Balance (D-A)	\$70,479	-\$24,773	-\$107,056	-\$72,312
Cash Flow Summary				
Revenue Total	\$331,355	\$139,053	\$285,000	\$120,000
Filing Fees-Agent/Attorney	\$326,869	\$133,302	\$280,000	\$115,000
Interest Income	\$4,486	\$5,751	\$5,000	\$5,000
	\$0	\$0	\$0	\$0
Expenses Total	\$260,876	\$163,827	\$392,056	\$192,312
Personal Services and Contractor Expenses	\$164,318	\$68,209	\$103,090	\$105,242
Operating Expenses	\$3,277	\$18,182	\$15,000	\$15,000
Salary POTS	\$56,781	\$37,293	\$34,702	\$34,702
Non-Salary POTS	\$19,213	\$20,109	\$20,107	\$18,211
Legal Services (Attorney General's LSSA Program Hours)	\$0	\$7,435	\$200,000	\$0
Indirect Cost Assessment	\$17,287	\$12,599	\$19,157	\$19,157
	\$0	\$0	\$0	\$0
Net Cash Flow	\$70,479	-\$24,773	-\$107,056	-\$72,312

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Request
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$268,241	\$243,468	\$136,412	\$64,099
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 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
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 2020-21 Budget Request
Fund #28U0 - Firefighter Benefits Cash Fund
Section 29-5-302 (11)(a), C.R.S. (2019)

	Actual FY 2017-18	Actual FY 2018-19	Appropriated FY 2019-20	Request FY 2020-21
Year Beginning Fund Balance (A)	\$398,952	\$398,952	\$400,777	\$400,777
Changes in Cash Assets	\$41,965	-\$49,490	-\$350	\$0
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0
Changes in Total Liabilities	-\$41,965	\$51,315	\$350	\$0
TOTAL CHANGES TO FUND BALANCE	\$0	\$1,825	\$0	\$0
Assets Total	\$450,617	\$401,127	\$400,777	\$400,777
Cash (B)	\$450,617	\$401,127	\$400,777	\$400,777
Other Assets(Detail as necessary)	\$0	\$0	\$0	\$0
Receivables	\$0	\$0	\$0	\$0
Liabilities Total	\$51,665	\$350	\$0	\$0
Cash Liabilities (C)	\$51,665	\$350	\$0	\$0
Long Term Liabilities	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$398,952	\$400,777	\$400,777	\$400,777
Net Cash Assets - (B-C)	\$398,952	\$400,777	\$400,777	\$400,777
Change from Prior Year Fund Balance (D-A)	\$0	\$1,825	\$0	\$0
Cash Flow Summary				
Revenue Total	\$839,053	\$839,053	\$839,053	\$839,053
Reimbursement of Prior Expense	\$0	\$0	\$0	\$0
GF Transfer to DOLA (deposited into Fund 28U0)	\$839,053	\$839,053	\$839,053	\$839,053
Expenses Total	\$839,053	\$837,228	\$839,053	\$839,053
Distributions to Cities, Counties, and Special Districts	\$839,053	\$837,228	\$839,053	\$839,053
Other Program Expenses	\$0	\$0	\$0	\$0
Net Cash Flow	\$0	\$1,825	\$0	\$0

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Request
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$398,952	\$400,777	\$400,777	\$400,777
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$138,444	\$138,143	\$138,444	\$138,444
Excess Uncommitted Fee Reserve Balance	\$260,508	\$262,634	\$262,333	\$262,333
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 2020-21 Budget Request
Fund #4200 - Search and Rescue Fund
Section 33-1-112.5, C.R.S. (2019)

	Actual FY 2017-18	Actual FY 2018-19	Appropriated FY 2019-20	Request FY 2020-21
Year Beginning Fund Balance (A)	\$0	\$0	\$1,698	\$0
Changes in Cash Assets	\$0	-\$20,804	-\$3,396	\$0
Changes in Non-Cash Assets	\$133	\$563	-\$2,211	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$0	\$9,144	\$3,909	\$0
TOTAL CHANGES TO FUND BALANCE	\$133	-\$11,096	-\$1,698	\$0
Assets Total	\$384,994	\$364,753	\$359,146	\$359,146
Cash (B)	\$383,346	\$362,542	\$359,146	\$359,146
Other Assets	\$1,648	\$2,211	\$0	\$0
Long Term Loan Receivables	\$0	\$0		
Liabilities Total	\$384,994	\$363,055	\$359,146	\$359,146
Accounts Payable	\$31,861	\$22,717	\$31,000	\$31,000
Intergovernmental Payables	\$353,133	\$340,339	\$328,146	\$328,146
Ending Fund Balance (D)	\$0	\$1,698	\$0	\$0
Net Cash Assets - (B-C)	\$351,485	\$339,825	\$328,146	\$328,146
Change from Prior Year Fund Balance (D-A)	\$0	\$1,698	-\$1,698	\$0
Cash Flow Summary				
Revenue Total	\$489,764	\$568,174	\$550,000	\$550,000
Licenses	\$484,873	\$557,636	\$550,000	\$550,000
Miscellaneous	\$4,891	\$10,538	\$0	\$0
Expenses Total	\$489,764	\$566,476	\$551,698	\$550,000
Personal Services	\$57,693	\$100,775	\$81,858	\$78,283
Salary POTS	\$9,736	\$19,555	\$14,250	\$14,250
Non-Salary POTS	\$23,119	\$44,978	\$49,030	\$41,519
Operating Expenses	\$1,937	\$6,304	\$4,750	\$4,750
Indirect Costs	\$14,308	\$21,343	\$8,784	\$8,784
Distributions to Counties	\$382,971	\$373,521	\$393,026	\$402,414
Net Cash Flow	\$0	\$1,698	-\$1,698	\$0

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Request
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$0	\$1,698	\$0	(\$0)
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$80,811	\$93,469	\$91,030	\$90,750
Excess Uncommitted Fee Reserve Balance	(\$80,811)	(\$91,771)	(\$91,030)	(\$90,750)
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	N/A			

Schedule 9: Cash Funds Reports
Department of Local Affairs
FY 2020-21 Budget Request
Fund #8200 - Conservation Trust Fund
Section 29-21-101 (2)(a)(I), C.R.S. (2019)

	Actual FY 2017-18	Actual FY 2018-19	Appropriated FY 2019-20	Request FY 2020-21
Year Beginning Fund Balance (A)	\$352,501	\$419,690	\$126,563	\$120,791
Changes in Cash Assets	\$49,627	\$55,585	\$0	\$0
Changes in Non-Cash Assets	-\$912,015	\$2,397,721	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$929,577	-\$2,746,433	-\$5,772	\$0
TOTAL CHANGES TO FUND BALANCE	\$67,189	-\$293,127	-\$5,772	\$0
Assets Total	\$12,785,051	\$15,238,357	\$15,238,357	\$15,238,357
Cash (B)	\$599,468	\$655,053	\$655,053	\$655,053
Other Assets	\$12,185,583	\$14,583,304	\$14,583,304	\$14,583,304
Long Term Loan Receivables	\$0	\$0	\$0	\$0
Liabilities Total	\$12,365,361	\$15,111,794	\$15,117,566	\$15,117,566
Accounts Payable	\$94,390	\$232,467	\$238,239	\$238,239
Intergovernmental Payables	\$12,270,971	\$14,879,328	\$14,879,328	\$14,879,328
Ending Fund Balance (D)	\$419,690	\$126,563	\$120,791	\$120,791
Net Cash Assets - (B-C)	\$505,078	\$422,587	\$416,814	\$416,814
Change from Prior Year Fund Balance (D-A)	\$67,189	-\$293,127	-\$5,772	\$0
Cash Flow Summary				
Revenue Total	\$56,303,532	\$66,645,188	\$50,005,000	\$50,005,000
Colorado Lottery Proceeds	\$56,294,721	\$66,584,464	\$50,000,000	\$50,000,000
Interest Income	\$8,807	\$52,076	\$5,000	\$5,000
Other	\$4	\$8,648	\$0	\$0
	\$0	\$0	\$0	\$0
Expenses Total	\$56,236,163	\$66,938,315	\$50,010,772	\$50,005,000
Personal Services	\$119,391	\$360,961	\$189,303	\$193,608
Salary POTS	\$7,201	\$64,630	\$52,950	\$52,950
Non-Salary POTS	\$16,910	\$37,458	\$70,457	\$62,166
Distributions - Cities	\$38,152,695	\$45,240,189	\$33,357,265	\$33,355,479
Grants/Distributions - Counties	\$11,253,281	\$13,260,524	\$10,400,000	\$10,400,000
Distributions - Special Districts	\$6,419,397	\$7,633,131	\$5,700,000	\$5,700,000
Distributions - School Districts	\$244,854	\$292,235	\$215,000	\$215,000
Operating	\$3,329	\$3,138	\$3,500	\$3,500
Indirect	\$19,105	\$46,049	\$22,297	\$22,297
Net Cash Flow	\$67,369	-\$293,127	-\$5,772	\$0

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Request
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$419,690	\$126,563	\$120,791	\$120,791
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			