

Schedule 9A: Cash Funds Reports  
Department of Personnel and Administration  
FY 2013-14 Budget Request  
Fund 11L - Liability Fund  
24-30-1510, C.R.S. (2012)

|  | Actual<br>FY 2010-11 | Actual<br>FY 2011-12 | Appropriated<br>FY 2012-13 | Requested<br>FY 2013-14 | Out-Year<br>FY 2014-15 |
|--|----------------------|----------------------|----------------------------|-------------------------|------------------------|
| <b>Year Beginning Fund Balance (A)</b>           | <b>\$7,868,021</b>   | <b>\$3,100,605</b>   | <b>\$1,537,162</b>         | <b>\$103,567</b>        | <b>\$406,072</b>       |
| Changes in Cash Assets                           | -\$4,930,007         | -\$1,004,049         | -\$1,433,595               | \$302,505               | \$0                    |
| Changes in Non-Cash Assets                       | \$1,505              | -\$1,098             | \$0                        | \$0                     | \$0                    |
| Changes in Long-Term Assets                      | \$0                  | \$0                  | \$0                        | \$0                     | \$0                    |
| Changes in Total Liabilities                     | \$161,086            | -\$558,297           | \$0                        | \$0                     | \$0                    |
| <b>TOTAL CHANGES TO FUND BALANCE</b>             | <b>-\$4,767,416</b>  | <b>-\$1,563,443</b>  | <b>-\$1,433,595</b>        | <b>\$302,505</b>        | <b>\$0</b>             |
| <b>Assets Total</b>                              | <b>\$3,258,391</b>   | <b>\$2,253,245</b>   | <b>\$819,650</b>           | <b>\$1,122,155</b>      | <b>\$1,122,155</b>     |
| Cash (B)   | \$3,243,793          | \$2,239,744          | \$806,149                  | \$1,108,654             | \$1,108,654            |
| Other Assets(Detail as necessary)                | \$14,598             | \$13,501             | \$13,501                   | \$13,501                | \$13,501               |
| Receivables                                      | \$0                  | \$0                  | \$0                        | \$0                     | \$0                    |
| <b>Liabilities Total</b>                         | <b>\$157,786</b>     | <b>\$716,083</b>     | <b>\$716,083</b>           | <b>\$716,083</b>        | <b>\$716,083</b>       |
| Cash Liabilities (C )                            | \$157,786            | \$716,083            | \$716,083                  | \$716,083               | \$716,083              |
| Long Term Liabilities                            | \$0                  | \$0                  | \$0                        | \$0                     | \$0                    |
| <b>Ending Fund Balance (D)</b>                   | <b>\$3,100,605</b>   | <b>\$1,537,162</b>   | <b>\$103,567</b>           | <b>\$406,072</b>        | <b>\$406,072</b>       |
| <b>Logical Test</b>                              | <b>TRUE</b>          | <b>TRUE</b>          | <b>TRUE</b>                | <b>TRUE</b>             | <b>TRUE</b>            |
| <b>Net Cash Assets - (B-C)</b>                   | <b>\$3,086,007</b>   | <b>\$1,523,661</b>   | <b>\$90,066</b>            | <b>\$392,571</b>        | <b>\$392,571</b>       |
| <b>Change from Prior Year Fund Balance (D-A)</b> | <b>-\$4,767,416</b>  | <b>-\$1,563,443</b>  | <b>-\$1,433,595</b>        | <b>\$302,505</b>        | <b>\$0</b>             |
| <b>Cash Flow Summary</b>                         |                      |                      |                            |                         |                        |
| Revenue Total                                    | \$3,060,022          | \$6,304,589          | \$5,652,286                | \$8,638,944             | \$8,638,944            |
| Fees   | \$2,919,176          | \$6,244,205          | \$5,652,286                | \$8,638,944             | \$8,638,944            |
| Interest   | \$140,846            | \$60,384             | \$0                        | \$0                     | \$0                    |
| Expenses Total                                   | \$7,827,437          | \$7,868,032          | \$7,085,880                | \$8,336,439             | \$8,638,944            |
| Cash Expenditures                                | \$7,827,437          | \$7,505,635          | \$7,085,880                | \$8,121,439             | \$8,638,944            |
| Higher Ed Opt Out                                |                      | \$362,397            | \$0                        | \$0                     | \$0                    |
| Change Requests (If Applicable)                  | \$0                  | \$0                  | \$0                        | \$215,000               | \$0                    |
| <b>Net Cash Flow</b>                             | <b>-\$4,767,415</b>  | <b>-\$1,563,443</b>  | <b>-\$1,433,594</b>        | <b>\$302,505</b>        | <b>\$0</b>             |

| <b>Cash Fund Reserve Balance</b>   | Actual             | Actual           | Estimated          | Requested  | Requested  |
|--|--------------------|------------------|--------------------|------------|------------|
|  | FY 2010-11         | FY 2011-12       | FY 2012-13         | FY 2013-14 | FY 2014-15 |
| Uncommitted Fee Reserve Balance<br>(total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$3,100,605        | \$1,537,162      | \$103,567          | \$406,072  | \$406,072  |
| Target/Alternative Fee Reserve Balance<br>(amount set in statute or 16.5% of total expenses)   | \$1,291,527        | \$1,298,225      | \$354,294          | \$406,072  | \$406,072  |
| <b>Excess Uncommitted Fee Reserve Balance</b>  | <b>\$1,809,078</b> | <b>\$238,937</b> | <b>(\$250,727)</b> | <b>\$0</b> | <b>\$0</b> |
| <b>Compliance Plan (narrative)</b>   |                    |                  |                    |            |            |

| <b>Cash Fund Narrative Information</b> |   |
|--|---|
| Purpose/Background of Fund             | Provides self-funded general liability coverage for State agencies and employees for tort and federal claims, including those arising out of the scope of employment. |
| Fee Sources                            | N/A   |
| Non-Fee Sources                        | All State agencies and institutions of higher education excluding entities who have opted out under HB 04-1009.   |
| Long Bill Groups Supported by Fund     | Risk Management appropriations and central allocations from EDO for typical operating costs.  |