

Schedule 9: Cash Funds Reports
Department of Personnel & Administration
FY 2022-23 Budget Request
Fund 11L0 - Liability Fund
24-30-1510, C.R.S. (2021)

| | Actual FY 2019-20 | Actual FY 2020-21 | Appropriated FY 2021-22 | Requested FY 2022-23 |
|--|----------------------|----------------------|----------------------------|-------------------------|
| Year Beginning Fund Balance (A) | \$4,239,107 | \$650,791 | \$0 | \$0 |
| Changes in Cash Assets | -\$3,604,225 | -\$802,843 | \$0 | \$3,628,387 |
| Changes in Non-Cash Assets | -\$62,449 | -\$7,668 | \$0 | \$0 |
| Changes in Long-Term Assets | -\$849 | \$20,554 | \$0 | \$0 |
| Changes in Total Liabilities | \$79,207 | \$139,167 | \$0 | \$0 |
| TOTAL CHANGES TO FUND BALANCE | -\$3,588,316 | -\$650,791 | \$0 | \$3,628,387 |
| Assets Total | \$1,242,359 | \$452,401 | \$452,401 | \$4,080,788 |
| Cash (B) | \$1,210,350 | \$407,506 | \$407,506 | \$4,035,893 |
| Other Assets (Detail as necessary) | \$7,700 | \$32 | \$32 | \$32 |
| Receivables | \$24,309 | \$44,863 | \$44,863 | \$44,863 |
| Liabilities Total | \$591,568 | \$452,401 | \$452,401 | \$452,401 |
| Cash Liabilities (C) | \$591,568 | \$452,401 | \$452,401 | \$452,401 |
| Long Term Liabilities | \$0 | \$0 | \$0 | \$0 |
| Ending Fund Balance (D) | \$650,791 | \$0 | \$0 | \$3,628,387 |
| Logical Test | TRUE | TRUE | TRUE | TRUE |
| Net Cash Assets - (B-C) | \$618,782 | -\$44,895 | -\$44,895 | \$3,583,492 |
| Change from Prior Year Fund Balance (D-A) | -\$3,588,316 | -\$650,791 | \$0 | \$3,628,387 |
| Cash Flow Summary | | | | |
| Revenue Total | \$10,226,471 | \$10,006,160 | \$19,979,883 | \$25,293,157 |
| Fees | \$10,226,471 | \$8,088,735 | \$14,371,552 | \$25,293,157 |
| Interest | \$0 | \$0 | \$0 | \$0 |
| Transfer from Workers' Comp | \$0 | \$1,917,425 | \$5,608,331 | \$0 |
| Expenses Total | \$13,814,787 | \$10,656,951 | \$19,979,883 | \$21,664,770 |
| Cash Expenditures | \$13,814,787 | \$10,656,951 | \$18,062,458 | \$16,056,439 |
| Reversal of Transfer | \$0 | \$0 | \$1,917,425 | \$5,608,331 |
| Net Cash Flow | -\$3,588,316 | -\$650,791 | \$0 | \$3,628,387 |

| Cash Fund Reserve Balance | Actual | Actual | Estimated | Requested |
|---|---|-----------------------|-----------------------|--------------------|
| | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$650,791 | (\$0) | \$0 | \$3,628,387 |
| Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses) | \$1,095,598 | \$957,461 | \$1,211,712 | \$1,728,387 |
| Excess Uncommitted Fee Reserve Balance | Not Applicable | Not Applicable | Not Applicable | \$1,900,000 |
| Compliance Plan (narrative) | Pursuant to SB17-175, the Risk Management funds transferred funds from the Workers' Compensation fund to the Liability fund in FY 2020-21 in order to maintain a positive fund balance. The Department anticipates another transfer occurring in FY 2021-22 from the Worker's Compensation fund to the Liability fund. The Department notes the FY 2022-23 request includes a \$6.7 million fund balance adjustment to reverse the two transfers. These estimates are not included in the target reserve balance calculation above, which is based on 5% of operating expenses and 10% of projected claims, therefore it appears there will be an excess uncommitted fee reserve in FY 2022-23. Once these transfer reversals are completed, the fund will be in compliance. Until then, a waiver is requested for this fund. | | | |

Cash Fund Narrative Information

| | |
|------------------------------------|--|
| 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. Beginning in FY 2018-19, the liability fund includes a cybersecurity liability insurance policy. |
| Fee Sources | All State agencies and institutions of higher education excluding entities who have opted out under HB04-1009. |
| Non-Fee Sources | None. |
| Long Bill Groups Supported by Fund | Risk Management appropriations and central allocations from EDO for operating expenditures. |

Schedule 9: Cash Funds Reports
 Department of Personnel & Administration
 FY 2022-23 Budget Request
 Fund 11P0 - Property Fund
 24-30-1510.5, C.R.S. (2021)

| | Actual FY 2019-20 | Actual FY 2020-21 | Appropriated FY 2021-22 | Requested FY 2022-23 |
|--|----------------------|----------------------|----------------------------|-------------------------|
| Year Beginning Fund Balance (A) | \$9,094,928 | \$7,607,603 | \$8,620,578 | \$7,515,205 |
| Changes in Cash Assets | \$1,085,850 | \$1,155,427 | -\$1,105,373 | -\$6,221,531 |
| Changes in Non-Cash Assets | -\$18,059 | -\$171,312 | \$0 | \$0 |
| Changes in Long-Term Assets | -\$24,467 | \$67,129 | \$0 | \$0 |
| Changes in Total Liabilities | -\$2,530,649 | -\$38,269 | \$0 | \$0 |
| TOTAL CHANGES TO FUND BALANCE | -\$1,487,325 | \$1,012,975 | -\$1,105,373 | -\$6,221,531 |
| Assets Total | \$7,625,904 | \$8,677,148 | \$7,571,775 | \$1,350,244 |
| Cash (B) | \$6,874,619 | \$8,030,046 | \$6,924,673 | \$703,142 |
| Other Assets(Detail as necessary) | \$171,325 | \$13 | \$13 | \$13 |
| Receivables | \$579,960 | \$647,089 | \$647,089 | \$647,089 |
| Liabilities Total | \$18,301 | \$56,570 | \$56,570 | \$56,570 |
| Cash Liabilities (C) | \$18,301 | \$56,570 | \$56,570 | \$56,570 |
| Long Term Liabilities | \$0 | \$0 | \$0 | \$0 |
| Ending Fund Balance (D) | \$7,607,603 | \$8,620,578 | \$7,515,205 | \$1,293,674 |
| Logical Test | TRUE | TRUE | TRUE | TRUE |
| Net Cash Assets - (B-C) | \$6,856,318 | \$7,973,476 | \$6,868,103 | \$646,572 |
| Change from Prior Year Fund Balance (D-A) | -\$1,487,325 | \$1,012,975 | -\$1,105,373 | -\$6,221,531 |
| Cash Flow Summary | | | | |
| Revenue Total | \$16,663,463 | \$15,129,666 | \$17,552,402 | \$12,450,061 |
| Fees | \$16,663,463 | \$15,129,666 | \$17,552,402 | \$12,450,061 |
| Interest | \$0 | \$0 | \$0 | \$0 |
| Transfer from Workers' Comp | \$0 | \$0 | \$0 | \$0 |
| Expenses Total | \$18,150,788 | \$14,116,691 | \$18,657,775 | \$18,671,592 |
| Cash Expenditures | \$18,150,788 | \$14,116,691 | \$18,657,775 | \$18,671,592 |
| Change Requests (If Applicable) | \$0 | \$0 | \$0 | \$0 |
| Net Cash Flow | -\$1,487,325 | \$1,012,975 | -\$1,105,373 | -\$6,221,531 |

| Cash Fund Reserve Balance | Actual | Actual | Estimated | Requested |
|--|--|--------------------|--------------------|-----------------------|
| | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$7,607,603 | \$8,620,578 | \$7,515,205 | \$1,293,674 |
| Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses) | \$2,209,315 | \$1,018,301 | \$1,779,336 | \$1,689,798 |
| Excess Uncommitted Fee Reserve Balance | \$5,398,288 | \$7,602,277 | \$5,735,869 | Not Applicable |
| Compliance Plan (narrative) | The property fund experienced fewer actual claims in FY 2019-20 and FY 2020-21, which increased the excess uncommitted fee reserve balance in FY 2021-22. The excess uncommitted reserve balance will be reduced and in compliance through the FY 2022-23 requested common policy. | | | |

Cash Fund Narrative Information

| | |
|------------------------------------|--|
| Purpose/Background of Fund | Premiums from State agencies collected to provide insurance coverage for loss or damage to state property. |
| Fee Sources | All State agencies and institutions of higher education excluding entities who have opted out under HB04-1009. |
| Non-Fee Sources | None. |
| Long Bill Groups Supported by Fund | Risk Management appropriations and central allocations from EDO for typical operating costs. |

Schedule 9: Cash Funds Reports
 Department of Personnel & Administration
 FY 2022-23 Budget Request
 Fund 11W0 - Workers' Compensation Fund
 24-30-1510.7, C.R.S. (2021)

| | Actual FY 2019-20 | Actual FY 2020-21 | Appropriated FY 2021-22 | Requested FY 2022-23 |
|--|----------------------|----------------------|----------------------------|-------------------------|
| Year Beginning Fund Balance (A) | \$21,095,502 | \$24,167,429 | \$19,075,206 | \$9,702,248 |
| Changes in Cash Assets | \$2,900,751 | -\$4,518,647 | -\$9,372,958 | -\$7,869,035 |
| Changes in Non-Cash Assets | -\$60,292 | -\$13,428 | \$0 | \$0 |
| Changes in Long-Term Assets | \$0 | \$0 | \$0 | \$0 |
| Changes in Total Liabilities | -\$231,468 | \$560,148 | \$0 | \$0 |
| TOTAL CHANGES TO FUND BALANCE | \$3,071,927 | -\$5,092,223 | -\$9,372,958 | -\$7,869,035 |
| Assets Total | \$24,831,242 | \$20,299,167 | \$10,926,209 | \$3,057,174 |
| Cash (B) | \$24,817,254 | \$20,298,607 | \$10,925,649 | \$3,056,614 |
| Other Assets(Detail as necessary) | \$13,475 | \$47 | \$47 | \$47 |
| Receivables | \$513 | \$513 | \$513 | \$513 |
| Liabilities Total | \$663,813 | \$1,223,961 | \$1,223,961 | \$1,223,961 |
| Cash Liabilities (C) | \$663,813 | \$1,223,961 | \$1,223,961 | \$1,223,961 |
| Long Term Liabilities | \$0 | \$0 | \$0 | \$0 |
| Ending Fund Balance (D) | \$24,167,429 | \$19,075,206 | \$9,702,248 | \$1,833,213 |
| Logical Test | TRUE | TRUE | TRUE | TRUE |
| Net Cash Assets - (B-C) | \$24,153,441 | \$19,074,646 | \$9,701,688 | \$1,832,653 |
| Change from Prior Year Fund Balance (D-A) | \$3,071,927 | -\$5,092,223 | -\$9,372,958 | -\$7,869,035 |
| Cash Flow Summary | | | | |
| Revenue Total | \$36,971,970 | \$30,488,627 | \$30,593,962 | \$28,136,995 |
| Fees | \$36,971,970 | \$30,488,627 | \$28,676,537 | \$22,528,664 |
| Transfer Reversal | \$0 | \$0 | \$1,917,425 | \$5,608,331 |
| Expenses Total | \$33,900,044 | \$35,580,850 | \$39,966,920 | \$36,006,030 |
| Cash Expenditures | \$33,900,044 | \$33,663,425 | \$34,358,589 | \$36,006,030 |
| Change Requests (If Applicable) | \$0 | \$0 | \$0 | \$0 |
| Transfer to Liability Fund | \$0 | \$1,917,425 | \$5,608,331 | \$0 |
| Transfer to Property Fund | \$0 | \$0 | \$0 | \$0 |
| Net Cash Flow | \$3,071,927 | -\$5,092,223 | -\$9,372,958 | -\$7,869,035 |

| Cash Fund Reserve Balance | Actual | Actual | Estimated | Requested |
|---|---|---------------------|--------------------|-----------------------|
| | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$24,167,429 | \$19,075,206 | \$9,702,248 | \$1,833,213 |
| Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses) | \$5,560,525 | \$5,362,223 | \$4,940,267 | \$4,881,814 |
| Excess Uncommitted Fee Reserve Balance | \$18,606,904 | \$13,712,983 | \$4,761,981 | Not Applicable |
| Compliance Plan (narrative) | The Workers' Compensation fund has experienced fewer claims than were actuarially projected in the Risk Management common policy from FY 2019-20 through FY 2020-21, and is projected to have an uncommitted excess reserve in FY 2021-22 due to this experience. The Department notes the FY 2022-23 common policy request includes a downward fund balance adjustment of approximately \$13.4 million which is projected to put the fund back into compliance with the requirements contained in Section 24-75-402 C.R.S. | | | |
| Cash Fund Narrative Information | | | | |
| Purpose/Background of Fund | Provides workers' compensation coverage for State employees. | | | |
| Fee Sources | All State agencies and institutions of higher education excluding entities who have opted out under HB04-1009. | | | |
| Non-Fee Sources | None. | | | |
| Long Bill Groups Supported by Fund | Workers' Compensation appropriations and central allocations from EDO for operating expenses. | | | |

Schedule 9: Cash Funds Reports
 Department of Personnel & Administration
 FY 2022-23 Budget Request
 Fund 20H0 - Supplemental State Contribution Fund
 24-50-609, C.R.S. (2021)

| | Actual FY 2019-20 | Actual FY 2020-21 | Appropriated FY 2021-22 | Requested FY 2022-23 |
|--|----------------------|----------------------|----------------------------|-------------------------|
| Year Beginning Fund Balance (A) | \$3,018,843 | \$3,384,295 | \$4,028,513 | \$4,848,285 |
| Changes in Cash Assets | \$365,452 | \$644,217 | \$819,772 | \$819,772 |
| 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 | \$365,452 | \$644,217 | \$819,772 | \$819,772 |
| Assets Total | \$3,384,295 | \$4,028,513 | \$4,848,285 | \$5,668,057 |
| Cash (B) | \$3,384,295 | \$4,028,513 | \$4,848,285 | \$5,668,057 |
| 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) | \$3,384,295 | \$4,028,513 | \$4,848,285 | \$5,668,057 |
| Logical Test | TRUE | TRUE | TRUE | TRUE |
| Net Cash Assets - (B-C) | \$3,384,295 | \$4,028,513 | \$4,848,285 | \$5,668,057 |
| Change from Prior Year Fund Balance (D-A) | \$365,452 | \$644,217 | \$819,772 | \$819,772 |

Cash Flow Summary

| | | | | |
|---------------------------------|-------------|-------------|-------------|-------------|
| Revenue Total | \$1,941,418 | \$1,891,481 | \$2,034,127 | \$2,034,127 |
| Fees | \$1,866,445 | \$1,848,266 | \$1,991,218 | \$1,991,218 |
| Interest | \$74,973 | \$43,215 | \$42,909 | \$42,909 |
| Expenses Total | \$1,575,966 | \$1,247,264 | \$1,214,355 | \$1,214,355 |
| Cash Expenditures | \$1,575,966 | \$1,247,264 | \$1,214,355 | \$1,214,355 |
| Change Requests (If Applicable) | | \$0 | \$0 | |
| Net Cash Flow | \$365,452 | \$644,217 | \$819,772 | \$819,772 |

| Cash Fund Reserve Balance | Actual | Actual | Estimated | Requested |
|--|--|-----------------------|-----------------------|-----------------------|
| | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| 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) | \$260,034 | \$205,798 | \$200,369 | \$200,369 |
| Excess Uncommitted Fee Reserve Balance | Not Applicable | Not Applicable | Not Applicable | Not Applicable |
| Compliance Plan (narrative) | The Supplemental State Contribution Fund has a non-fee fund balance. | | | |

Cash Fund Narrative Information

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|------------------------------------|---|
| Purpose/Background of Fund | The Supplemental State Contribution Fund supports a disease management program aimed at lower-income state employees and their dependents. Eligible employees with dependent children may apply and receive a supplement which goes toward health insurance plan premiums. This program is funded with Tobacco Master Settlement money. |
| Fee Sources | None. |
| Non-Fee Sources | Tobacco Master Settlement |
| Long Bill Groups Supported by Fund | Division of Human Resources, Employee Benefits Services |

Schedule 9: Cash Funds Reports
 Department of Personnel & Administration
 FY 2022-23 Budget Request
 Fund 21A0 - Address Confidentiality Program Fund
 24-30-2114, C.R.S. (2021)

| | Actual FY 2019-20 | Actual FY 2020-21 | Appropriated FY 2021-22 | Requested FY 2022-23 |
|--|----------------------|----------------------|----------------------------|-------------------------|
| Year Beginning Fund Balance (A) | \$119,069 | \$154,176 | \$156,833 | \$122,459 |
| Changes in Cash Assets | \$36,491 | (\$131) | (\$20,399) | (\$43,939) |
| Changes in Non-Cash Assets | \$0 | \$0 | \$0 | \$0 |
| Changes in Long-Term Assets | (\$1,384) | \$2,788 | (\$13,975) | \$8,387 |
| Changes in Total Liabilities | \$0 | \$0 | \$0 | \$0 |
| TOTAL CHANGES TO FUND BALANCE | \$35,107 | \$2,658 | (\$34,374) | (\$35,551) |
| Assets Total | \$154,176 | \$156,833 | \$122,459 | \$86,908 |
| Cash (B) | \$142,989 | \$142,858 | \$122,459 | \$78,520 |
| Other Assets(Detail as necessary) | \$0 | \$0 | \$0 | \$0 |
| Receivables | \$11,187 | \$13,975 | \$0 | \$8,387 |
| Liabilities Total | \$0 | \$0 | \$0 | \$0 |
| Cash Liabilities (C) | \$0 | \$0 | \$0 | \$0 |
| Long Term Liabilities | \$0 | \$0 | \$0 | \$0 |
| Ending Fund Balance (D) | \$154,176 | \$156,833 | \$122,459 | \$86,908 |
| Logical Test | TRUE | TRUE | TRUE | TRUE |
| Net Cash Assets - (B-C) | \$142,989 | \$142,858 | \$122,459 | \$78,520 |
| Change from Prior Year Fund Balance (D-A) | \$35,107 | \$2,658 | (\$34,374) | (\$35,551) |
| Cash Flow Summary | | | | |
| Revenue Total | \$157,410 | \$172,019 | \$165,283 | \$164,904 |
| Fines | \$155,782 | \$170,757 | \$163,579 | \$163,373 |
| Interest | \$1,628 | \$1,262 | \$1,704 | \$1,531 |
| Expenses Total | \$122,304 | \$169,362 | \$199,657 | \$200,455 |
| Cash Expenditures | \$122,304 | \$169,362 | \$199,657 | \$200,455 |
| Change Requests (If Applicable) | \$0 | \$0 | \$0 | \$0 |
| Net Cash Flow | \$35,107 | \$2,658 | (\$34,374) | (\$35,551) |

| Cash Fund Reserve Balance | | Actual | Actual | Estimated | Requested |
|---|--|---|-----------------------|-----------------------|-----------------------|
| | | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| 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) | | \$20,180 | \$27,945 | \$32,943 | \$33,075 |
| Excess Uncommitted Fee Reserve Balance | | Not Applicable | Not Applicable | Not Applicable | Not Applicable |
| Compliance Plan (narrative) | | This fund has a non-fee fund balance. | | | |
| Cash Fund Narrative Information | | | | | |
| Purpose/Background of Fund | | The Address Confidentiality Program Fund is a repository for revenue collected from a specific group of the criminal offender population (one-time fee) to support a program that provides ongoing anonymous address protection to the victims of those crimes. | | | |
| Fee Sources | | N/A | | | |
| Non-Fee Sources | | Cash Funds from fines collected through the Judicial Branch. | | | |
| Long Bill Groups Supported by Fund | | Department of Personnel & Administration: (4) Central Services | | | |

Schedule 9: Cash Funds Reports
 Department of Personnel & Administration
 FY 2022-23 Budget Request
 Fund 22Y0 - Professional Development Fund
 24-50-122, C.R.S. (2021)

| | Actual FY 2019-20 | Actual FY 2020-21 | Appropriated FY 2021-22 | Requested FY 2022-23 |
|--|----------------------|----------------------|----------------------------|-------------------------|
| Year Beginning Fund Balance (A) | \$20 | -\$414,840 | \$109,080 | \$109,080 |
| Changes in Cash Assets | -\$600,048 | \$496,847 | \$0 | \$0 |
| Changes in Non-Cash Assets | \$0 | \$0 | \$0 | \$0 |
| Changes in Long-Term Assets | -\$22,135 | \$1,006 | \$0 | \$0 |
| Changes in Total Liabilities | \$207,323 | \$26,067 | \$0 | \$0 |
| TOTAL CHANGES TO FUND BALANCE | -\$414,860 | \$523,920 | \$0 | \$0 |
| Assets Total | -\$353,595 | \$144,259 | \$144,259 | \$144,259 |
| Cash (B) | -\$360,260 | \$136,587 | \$136,587 | \$136,587 |
| Other Assets(Detail as necessary) | \$0 | \$0 | \$0 | \$0 |
| Receivables | \$6,665 | \$7,671 | \$7,671 | \$7,671 |
| Liabilities Total | \$61,245 | \$35,178 | \$35,178 | \$35,178 |
| Cash Liabilities (C) | \$61,245 | \$35,178 | \$35,178 | \$35,178 |
| Long Term Liabilities | \$0 | \$0 | \$0 | \$0 |
| Ending Fund Balance (D) | -\$414,840 | \$109,080 | \$109,080 | \$109,080 |
| Logical Test | TRUE | TRUE | TRUE | TRUE |
| Net Cash Assets - (B-C) | -\$421,505 | \$101,409 | \$101,409 | \$101,409 |
| Change from Prior Year Fund Balance (D-A) | -\$414,860 | \$523,920 | \$0 | \$0 |

Cash Flow Summary

| | | | | |
|-------------------|------------|-----------|-----|-----|
| Revenue Total | \$481,837 | \$728,927 | \$0 | \$0 |
| Fees | \$481,837 | \$728,927 | \$0 | \$0 |
| Expenses Total | \$896,697 | \$205,006 | \$0 | \$0 |
| Cash Expenditures | \$896,697 | \$204,975 | \$0 | \$0 |
| Prepaid Expenses | | \$32 | | |
| Net Cash Flow | -\$414,860 | \$523,920 | \$0 | \$0 |

| Cash Fund Reserve Balance | Actual | Actual | Estimated | Requested |
|--|---|-----------------|------------------|------------------|
| | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | (\$414,840) | \$109,080 | \$109,080 | \$109,080 |
| Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses) | \$147,955 | \$33,826 | \$0 | \$0 |
| Excess Uncommitted Fee Reserve Balance | Not Applicable | \$75,254 | \$109,080 | \$109,080 |
| Compliance Plan (narrative) | Professional Development Fund has been in compliance with the excess uncommitted reserve requirements contained in Section 24-75-402, C.R.S. for both FY 2019-20 FY 2020-21. The fund is projected to remain in compliance. | | | |

Cash Fund Narrative Information

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|------------------------------------|--|
| Purpose/Background of Fund | The Professional Development Fund within the Center for Organizational Effectiveness, housed in the Division of Human Resources within the Department of Personnel & Administration, offers many cost-effective training and professional development opportunities for State employees. Classes offered through the COE are taught by instructors employed within the Division of Human Resources, the Department of Personnel & Administration, or by contracted instructors. State agencies pay a fee for employees to attend the classes offered by COE, which are deposited into this fund. |
| Fee Sources | Enrollment fees paid by state agencies. |
| Non-Fee Sources | None. |
| Long Bill Groups Supported by Fund | Training Services within the Division of Human Resources |

Schedule 9: Cash Funds Reports
 Department of Personnel & Administration
 FY 2022-23 Budget Request
 Fund 24Y0 - State Archives and Public Records Fund
 24-80-102, C.R.S. (2021)

| | Actual FY 2019-20 | Actual FY 2020-21 | Appropriated FY 2021-22 | Requested FY 2022-23 |
|--|----------------------|----------------------|----------------------------|-------------------------|
| Year Beginning Fund Balance (A) | \$188,638 | \$177,824 | \$41,885 | \$52,877 |
| Changes in Cash Assets | -\$24,522 | -\$137,474 | \$11,393 | -\$37,987 |
| Changes in Non-Cash Assets | \$0 | \$13 | -\$13 | \$0 |
| Changes in Long-Term Assets | \$643 | -\$1,270 | -\$190 | \$550 |
| Changes in Total Liabilities | \$13,065 | \$2,792 | -\$198 | -\$799 |
| TOTAL CHANGES TO FUND BALANCE | -\$10,814 | -\$135,939 | \$10,992 | -\$38,236 |
| Assets Total | \$185,028 | \$46,297 | \$57,487 | \$20,050 |
| Cash (B) | \$183,389 | \$45,915 | \$57,308 | \$19,321 |
| Prepaid Operating Expenses - General | \$0 | \$13 | \$0 | \$0 |
| Receivables | \$1,639 | \$369 | \$179 | \$729 |
| Liabilities Total | \$7,204 | \$4,412 | \$4,610 | \$5,409 |
| Cash Liabilities (C) | \$7,204 | \$4,412 | \$4,610 | \$5,409 |
| Long Term Liabilities | \$0 | \$0 | \$0 | \$0 |
| Ending Fund Balance (D) | \$177,824 | \$41,885 | \$52,877 | \$14,641 |
| Logical Test | TRUE | TRUE | TRUE | TRUE |
| Net Cash Assets - (B-C) | \$176,185 | \$41,503 | \$52,698 | \$13,912 |
| Change from Prior Year Fund Balance (D-A) | -\$10,814 | -\$135,939 | \$10,992 | -\$38,236 |

Cash Flow Summary

| | | | | |
|--|------------------|-------------------|-----------------|------------------|
| Revenue Total | \$80,019 | \$76,444 | \$86,418 | \$35,000 |
| Fees | \$38,602 | \$60,809 | \$68,743 | \$27,842 |
| Interest | \$4,058 | \$733 | \$829 | \$336 |
| Service Charges from State Departments | \$37,359 | \$14,902 | \$16,846 | \$6,823 |
| Expenses Total | \$90,833 | \$212,383 | \$75,426 | \$73,236 |
| Cash Expenditures | \$90,833 | \$212,383 | \$75,426 | \$73,236 |
| Change Requests (If Applicable) | \$0 | \$0 | \$0 | \$0 |
| Net Cash Flow | -\$10,814 | -\$135,939 | \$10,992 | -\$38,236 |

| Cash Fund Reserve Balance | Actual | Actual | Estimated | Requested |
|--|--|------------------|-----------------|------------|
| | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$85,784 | \$33,319 | \$42,062 | \$11,647 |
| Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses) | \$14,987 | \$35,043 | \$12,445 | \$12,084 |
| Excess Uncommitted Fee Reserve Balance | \$70,797 | (\$1,725) | \$29,617 | N/A |
| Compliance Plan (narrative) | The Department proposed and received legislative approval to transfer \$130,000 from the State Archives and Public Records Fund to the General Fund in FY 2020-21 which addressed the excess uncommitted fee reserve balance from FY 2019-20. For FY 2021-22, revenues are expected to exceed expenditures. A fee reduction is proposed in FY 2022-23 to bring the fund into compliance with the excess uncommitted reserve requirements contained in Section 24-75-402, C.R.S. However, Section 24-75-402 (5)(g), C.R.S. excludes cash funds with less than \$200,000 from the uncommitted cash fund limitations. | | | |

Cash Fund Narrative Information

| | |
|------------------------------------|--|
| Purpose/Background of Fund | Colorado State Archives is charged with ensuring the preservation of the State's permanent legal records and information, as well as assisting Colorado citizens with the use of these records. The Colorado General Assembly has directed that fees be charged for information and genealogy search requests per 24-80-102 (18), C.R.S. (2018). During the 2010 session, the Legislature passed HB 10-1181. The bill allowed the Archives program to establish a charge for state agencies that used the programs services, reversing the previous statute that precluded this fee. |
| Fee Sources | Fees are charged based on information and genealogy search requests. Fees are for research and copies by Archives staff whether the information is found or not. |
| Non-Fee Sources | Services charges from state departments, and interest. |
| Long Bill Groups Supported by Fund | Colorado State Archives, personal services and operating |

Schedule 9: Cash Funds Reports
 Department of Personnel & Administration
 FY 2022-23 Budget Request
 Fund 27Y0 - Disability Support Fund
 24-30-2205.5, C.R.S. (2021)

| | Actual FY 2019-20 | Actual FY 2020-21 | Appropriated FY 2021-22 | Requested FY 2022-23 |
|--|----------------------|----------------------|----------------------------|-------------------------|
| Year Beginning Fund Balance (A) | \$404,681 | \$369,516 | \$358,710 | \$311,552 |
| Changes in Cash Assets | -\$38,047 | -\$47,070 | -\$11,469 | -\$48,853 |
| Changes in Non-Cash Assets | \$0 | \$0 | \$0 | \$0 |
| Changes in Long-Term Assets | \$0 | \$37,140 | -\$37,140 | \$0 |
| Changes in Total Liabilities | \$2,883 | -\$877 | \$1,452 | \$0 |
| TOTAL CHANGES TO FUND BALANCE | -\$35,165 | -\$10,807 | -\$47,158 | -\$48,853 |
| Assets Total | \$370,091 | \$360,162 | \$311,552 | \$262,699 |
| Cash (B) | \$370,091 | \$323,021 | \$311,552 | \$262,699 |
| Other Assets(Detail as necessary) | \$0 | \$0 | \$0 | \$0 |
| Receivables | \$0 | \$37,140 | \$0 | \$0 |
| Liabilities Total | \$575 | \$1,452 | \$0 | \$0 |
| Cash Liabilities (C) | \$575 | \$1,452 | \$0 | \$0 |
| Long Term Liabilities | \$0 | \$0 | \$0 | \$0 |
| Ending Fund Balance (D) | \$369,516 | \$358,710 | \$311,552 | \$262,699 |
| Logical Test | TRUE | TRUE | TRUE | TRUE |
| Net Cash Assets - (B-C) | \$369,516 | \$321,569 | \$311,552 | \$262,699 |
| Change from Prior Year Fund Balance (D-A) | -\$35,165 | -\$10,807 | -\$47,158 | -\$48,853 |

Cash Flow Summary

| | | | | |
|---------------------------------|------------------|------------------|------------------|------------------|
| Revenue Total | \$67,398 | \$71,600 | \$149,342 | \$149,342 |
| Fees | \$26,640 | \$46,220 | \$125,000 | \$125,000 |
| Interest | \$40,758 | \$25,380 | \$24,342 | \$24,342 |
| Expenses Total | \$102,563 | \$82,407 | \$196,500 | \$198,195 |
| Cash Expenditures | \$102,563 | \$82,407 | \$196,500 | \$198,195 |
| Change Requests (If Applicable) | \$0 | \$0 | \$0 | \$0 |
| Net Cash Flow | -\$35,165 | -\$10,807 | -\$47,158 | -\$48,853 |

| Cash Fund Reserve Balance | Actual | Actual | Estimated | Requested |
|--|---|-------------|-------------|-------------|
| | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | (\$13,899) | (\$6,976) | (\$39,471) | (\$40,890) |
| Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses) | \$16,923 | \$13,597 | \$32,423 | \$32,702 |
| Excess Uncommitted Fee Reserve Balance | None | None | None | None |
| Compliance Plan (narrative) | Disability Support Fund has been in compliance with the excess uncommitted reserve requirements contained in Section 24-75-402, C.R.S. for both FY 2019-20 FY 2020-21. The fund is projected to remain in compliance. | | | |

Cash Fund Narrative Information

| | |
|------------------------------------|---|
| Purpose/Background of Fund | The fund is for the direct and indirect costs associated with the implementation of the Laura Hershey Disability Support Act, with the goal of aiding persons with disabilities in accessing disability benefits. |
| Fee Sources | Moneys generated from the sale of registration numbers pursuant to 24-30-2205.5, C.R.S. (2021). |
| Non-Fee Sources | Moneys transferred to the fund pursuant to section 25.5-5-308 (8), C.R.S., an appropriation by the General Assembly, any gifts, grants, or donations received by the Department of Personnel & Administration, and interest or income derived from the investments of the fund. |
| Long Bill Groups Supported by Fund | Department of Personnel & Administration: (1) Executive Director's Office. |

Schedule 9: Cash Funds Reports
 Department of Personnel & Administration
 FY 2022-23 Budget Request
 Fund 2810 - Supplier Database Fund (Includes E-Procurement beginning FY 2013-14)
 24-30-202.5, C.R.S. (2021)

| | Actual FY 2019-20 | Actual FY 2020-21 | Appropriated FY 2021-22 | Requested FY 2022-23 |
|--|----------------------|----------------------|----------------------------|-------------------------|
| Year Beginning Fund Balance (A) | \$5,643,841 | \$5,064,512 | \$5,441,074 | \$2,662,763 |
| Changes in Cash Assets | -\$387,228 | \$742,562 | -\$2,778,311 | -\$2,223,408 |
| Changes in Non-Cash Assets | \$0 | \$0 | \$0 | \$0 |
| Changes in Long-Term Assets | -\$192,101 | -\$366,000 | \$0 | \$0 |
| Changes in Total Liabilities | \$0 | \$0 | \$0 | \$0 |
| TOTAL CHANGES TO FUND BALANCE | -\$579,329 | \$376,562 | -\$2,778,311 | -\$2,223,408 |
| Assets Total | \$5,064,512 | \$5,441,074 | \$2,662,763 | \$439,355 |
| Cash (B) | \$4,698,512 | \$5,441,074 | \$2,662,763 | \$439,355 |
| Other Assets(Detail as necessary) | \$0 | \$0 | \$0 | \$0 |
| Receivables | \$366,000 | \$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) | \$5,064,512 | \$5,441,074 | \$2,662,763 | \$439,355 |
| Logical Test | TRUE | TRUE | TRUE | TRUE |
| Net Cash Assets - (B-C) | \$4,698,512 | \$5,441,074 | \$2,662,763 | \$439,355 |
| Change from Prior Year Fund Balance (D-A) | -\$579,329 | \$376,562 | -\$2,778,311 | -\$2,223,408 |

Cash Flow Summary

| | | | | |
|---------------------------------|-------------|-------------|--------------|--------------|
| Revenue Total | \$3,133,620 | \$1,320,145 | \$1,320,145 | \$1,320,145 |
| Fees - Non-State | \$1,676,154 | \$705,563 | \$705,563 | \$705,563 |
| Other Revenue - State | \$1,328,121 | \$538,688 | \$538,688 | \$538,688 |
| Interest | \$129,345 | \$75,894 | \$75,894 | \$75,894 |
| Expenses Total | \$3,712,949 | \$943,583 | \$4,098,456 | \$3,543,553 |
| Cash Expenditures | \$3,712,949 | \$943,583 | \$4,098,456 | \$3,543,553 |
| Change Requests (If Applicable) | \$0 | \$0 | \$0 | \$0 |
| Net Cash Flow | -\$579,329 | \$376,562 | -\$2,778,311 | -\$2,223,408 |

| Cash Fund Reserve Balance | Actual | Actual | Estimated | Requested |
|--|---|--------------------|------------------|--------------------|
| | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$2,708,976 | \$2,908,029 | \$1,423,137 | \$234,817 |
| Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses) | \$612,637 | \$155,691 | \$676,245 | \$584,686 |
| Excess Uncommitted Fee Reserve Balance | \$2,096,340 | \$2,752,338 | \$746,892 | (\$349,869) |
| Compliance Plan (narrative) | A fund balance reserve adjustment (reduction) of \$4,098,456 was taken through Joint Budget Committee action for the FY 2021-22 Common Policy calculation for CORE Operations. This increases expenditures for CORE Operations from this fund, to offset expenditures from other sources. In light of final expenditure and revenue information for FY 2021-22 that was not available at Figure Setting time, the fund balance is projected to be higher than projected. An additional reduction to departmental allocations is proposed in the Common Policy request for CORE in FY 2022-23 to bring the fund into compliance. | | | |

Cash Fund Narrative Information

| | |
|------------------------------------|--|
| Purpose/Background of Fund | This fund supports the statewide procurement and eProcurement operations that are overseen by the Department of Personnel & Administration. The Department utilizes this fund as a revenue source to support the ongoing business needs of the State's financial system, CORE. |
| Fee Sources | The annual BIDS fee of \$40 was eliminated in FY 2013-14 and is no longer a revenue source. Future revenues are generated through a 1% rebate the State is given based upon statewide price agreement total spend. |
| Non-Fee Sources | State sources and a portion of Procurement Card rebates. |
| Long Bill Groups Supported by Fund | Supplier Database appropriations and allocations of central appropriations from the EDO. |

Schedule 9: Cash Funds Reports
Department of Personnel & Administration
FY 2022-23 Budget Request
Fund 6010 - Central Services Fund
24-30-1108, C.R.S. (2021)

| | Actual FY 2019-20 | Actual FY 2020-21 | Appropriated FY 2021-22 | Requested FY 2022-23 |
|--|----------------------|----------------------|----------------------------|-------------------------|
| Year Beginning Fund Balance (A) | \$2,970,690 | \$4,710,958 | \$6,450,688 | \$9,372,888 |
| Changes in Cash Assets | \$2,152,074 | \$1,293,442 | \$2,922,200 | \$3,009,866 |
| Changes in Non-Cash Assets | -\$194,397 | \$956,409 | \$0 | \$0 |
| Changes in Long-Term Assets | \$285,299 | \$127,508 | \$0 | \$0 |
| Changes in Total Liabilities | -\$502,708 | -\$637,629 | \$0 | \$0 |
| TOTAL CHANGES TO FUND BALANCE | \$1,740,268 | \$1,739,730 | \$2,922,200 | \$3,009,866 |
| Assets Total | \$8,724,813 | \$11,102,172 | \$14,024,372 | \$17,034,238 |
| Cash (B) | \$4,606,184 | \$5,899,626 | \$8,821,826 | \$11,831,692 |
| Inventory | \$798,036 | \$634,868 | \$634,868 | \$634,868 |
| Capitol Assets | \$2,840,104 | \$3,959,681 | \$3,959,681 | \$3,959,681 |
| Receivables | \$480,489 | \$607,997 | \$607,997 | \$607,997 |
| Liabilities Total | \$4,013,855 | \$4,651,484 | \$4,651,484 | \$4,651,484 |
| Cash Liabilities (C) | \$1,485,997 | \$1,575,342 | \$1,575,342 | \$1,575,342 |
| Long Term Liabilities | \$2,527,858 | \$3,076,142 | \$3,076,142 | \$3,076,142 |
| Ending Fund Balance (D) | \$4,710,958 | \$6,450,688 | \$9,372,888 | \$12,382,754 |
| Logical Test | TRUE | TRUE | TRUE | TRUE |
| Net Cash Assets - (B-C) | \$3,120,187 | \$4,324,284 | \$7,246,484 | \$10,256,350 |
| Change from Prior Year Fund Balance (D-A) | \$1,740,268 | \$1,739,730 | \$2,922,200 | \$3,009,866 |
| Cash Flow Summary | | | | |
| Revenue Total | \$27,072,762 | \$29,006,210 | \$27,956,875 | \$28,795,581 |
| Fees | \$27,072,762 | \$29,006,210 | \$27,956,875 | \$28,795,581 |
| Interest | \$0 | \$0 | \$0 | \$0 |
| Expenses Total | \$25,332,494 | \$27,266,480 | \$25,034,675 | \$25,785,715 |
| Cash Expenditures | \$25,332,494 | \$27,266,480 | \$25,034,675 | \$25,785,715 |
| Change Requests (If Applicable) | \$0 | \$0 | \$0 | \$0 |
| Net Cash Flow | \$1,740,268 | \$1,739,730 | \$2,922,200 | \$3,009,866 |

| Cash Fund Reserve Balance | Actual | Actual | Estimated | Requested |
|--|---|--------------------|--------------------|--------------------|
| | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$4,710,958 | \$6,450,688 | \$9,372,888 | \$12,382,754 |
| Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses) | \$4,179,862 | \$4,498,969 | \$4,130,721 | \$4,254,643 |
| Excess Uncommitted Fee Reserve Balance | \$531,096 | \$1,951,719 | \$5,242,167 | \$8,128,111 |
| Compliance Plan (narrative) | Central Services Fund has been in compliance with the excess uncommitted reserve requirements contained in Section 24-30-1108, C.R.S. for FY 2019-20. In FY 2020-21, the fund exceeded the excess uncommitted fee reserve balance by approximately \$2.0 million, driven by unprecedented volume increases. Additional spending authority may be required if volumes persist throughout FY 2021-22. | | | |

Cash Fund Narrative Information

| | |
|------------------------------------|--|
| Purpose/Background of Fund | Charges to cover the cost of providing services to state agencies. Some of the services provided include centralized mail processing, messenger, copying, printing, graphic design and data entry. |
| Fee Sources | Sales of services to State agencies. |
| Non-Fee Sources | None. |
| Long Bill Groups Supported by Fund | Division of Central Services Administration, Reprographics, Document Solutions Group and Mail Services. |

Schedule 9: Cash Funds Reports
 Department of Personnel & Administration
 FY 2022-23 Budget Request
 Fund 6040 - Debt Collection Fund
 24-30-202.4, C.R.S. (2021)

| | Actual FY 2019-20 | Actual FY 2020-21 | Appropriated FY 2021-22 | Requested FY 2022-23 |
|--|----------------------|----------------------|----------------------------|-------------------------|
| Year Beginning Fund Balance (A) | -\$249,502 | \$175,710 | \$69,657 | \$69,657 |
| Changes in Cash Assets | \$357,884 | -\$149,710 | \$0 | \$0 |
| Changes in Non-Cash Assets | \$0 | \$222 | \$0 | \$0 |
| Changes in Long-Term Assets | \$1,410 | \$0 | \$0 | \$0 |
| Changes in Total Liabilities | \$65,918 | \$43,435 | \$0 | \$0 |
| TOTAL CHANGES TO FUND BALANCE | \$425,212 | -\$106,053 | \$0 | \$0 |
| | | \$0 | | |
| Assets Total | \$294,849 | \$145,361 | \$145,361 | \$145,361 |
| Cash (B) | \$290,514 | \$140,804 | \$140,804 | \$140,804 |
| Other Assets(Detail as necessary) | | \$222 | \$222 | \$222 |
| Receivables | \$4,335 | \$4,335 | \$4,335 | \$4,335 |
| Liabilities Total | \$119,139 | \$75,704 | \$75,704 | \$75,704 |
| Cash Liabilities (C) | \$7,504 | \$1,641 | \$1,641 | \$1,641 |
| Long Term Liabilities | \$111,635 | \$74,063 | \$74,063 | \$74,063 |
| Ending Fund Balance (D) | \$175,710 | \$69,657 | \$69,657 | \$69,657 |
| Logical Test | TRUE | TRUE | TRUE | TRUE |
| Net Cash Assets - (B-C) | \$283,009 | \$139,163 | \$139,163 | \$139,163 |
| Change from Prior Year Fund Balance (D-A) | \$425,212 | -\$106,053 | \$0 | \$0 |

Cash Flow Summary

| | | | | |
|-------------------|-----------|-----|-----|-----|
| Revenue Total | \$609,215 | \$0 | \$0 | \$0 |
| Fees | \$609,215 | \$0 | \$0 | \$0 |
| Interest | \$0 | \$0 | \$0 | |
| Expenses Total | \$184,004 | \$0 | \$0 | \$0 |
| Cash Expenditures | \$184,004 | \$0 | \$0 | \$0 |
| Change Requests | \$0 | \$0 | | |
| Net Cash Flow | \$425,212 | \$0 | \$0 | \$0 |

| Cash Fund Reserve Balance | Actual | Actual | Estimated | Requested |
|--|--|-----------------|-----------------------|-----------------------|
| | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$175,710 | \$69,657 | \$69,657 | \$69,657 |
| Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses) | \$46,001 | \$0 | \$200,000 | \$200,000 |
| Excess Uncommitted Fee Reserve Balance | \$129,709 | \$69,657 | Not Applicable | Not Applicable |
| Compliance Plan (narrative) | "Debt Collection Fund" has been in compliance with the excess uncommitted reserve requirements contained in Section 24-75-402, C.R.S. for both FY 2019-20 and FY 2020-21, as the fund balance is less than \$200,000 in uncommitted reserves. The fund is projected to remain in compliance. The "Debt Collection Fund" is statutorily required in Section 24-30-202, C.R.S. to revert any fund balance in excess of 25% of its operating expenditures to the General Fund on an annual basis. | | | |

Cash Fund Narrative Information

| | |
|------------------------------------|--|
| Purpose/Background of Fund | To provide internal collections related services to other state agencies and local governments. Collection fees are assessed to individuals for collection of past due debts owed to the state. Moneys are used to fund the operations of Central Collections. |
| Fee Sources | A percentage based on fee on the debts owed to the State. |
| Non-Fee Sources | None. |
| Long Bill Groups Supported by Fund | Division of Accounts and Control - Financial Operations and Reporting, (2) Collections Services |

Schedule 9: Cash Funds Reports
Department of Personnel & Administration
FY 2022-23 Budget Request
Fund 6070 - Fleet Management Fund
24-30-1115, C.R.S. (2021)

| | Actual FY 2019-20 | Actual FY 2020-21 | Appropriated FY 2021-22 | Requested FY 2022-23 |
|--|----------------------|----------------------|----------------------------|-------------------------|
| Year Beginning Fund Balance (A) | \$12,476,982 | \$11,009,049 | \$8,459,934 | \$3,011,282 |
| Changes in Cash Assets | \$163,622 | -\$2,435,017 | -\$5,200,250 | -\$1,531,699 |
| Changes in Non-Cash Assets | \$1,697,890 | \$4,591,685 | -\$3,673,430 | \$0 |
| Changes in Long-Term Assets | \$319,890 | -\$178,475 | -\$56,608 | \$0 |
| Changes in Total Liabilities | -\$3,649,335 | -\$4,527,307 | \$3,481,635 | \$0 |
| TOTAL CHANGES TO FUND BALANCE | -\$1,467,933 | -\$2,549,115 | -\$5,448,652 | -\$1,531,699 |
| Assets Total | \$87,131,589 | \$89,109,782 | \$80,179,494 | \$78,647,795 |
| Cash (B) | \$10,549,185 | \$8,114,168 | \$2,913,918 | \$1,382,219 |
| Inventories | \$4,916 | \$4,832 | \$4,916 | \$4,916 |
| Other Current Assets | \$11,111 | \$8,412 | \$9,633 | \$9,633 |
| Capital Assets | \$75,607,145 | \$80,198,914 | \$76,525,400 | \$76,525,400 |
| Receivables | \$959,232 | \$783,456 | \$725,627 | \$725,627 |
| Liabilities Total | \$76,122,540 | \$80,649,847 | \$77,168,212 | \$77,168,212 |
| Cash Liabilities (C) | \$18,551,471 | \$20,279,892 | \$16,084,982 | \$16,084,982 |
| Long Term Liabilities | \$57,571,069 | \$60,369,956 | \$61,083,230 | \$61,083,230 |
| Ending Fund Balance (D) | \$11,009,049 | \$8,459,934 | \$3,011,282 | \$1,479,583 |
| Logical Test | TRUE | TRUE | TRUE | TRUE |
| Net Cash Assets - (B-C) | -\$8,002,286 | -\$12,165,724 | -\$13,171,064 | -\$14,702,763 |
| Change from Prior Year Fund Balance (D-A) | -\$1,467,933 | -\$2,549,115 | -\$5,448,652 | -\$1,531,699 |
| Cash Flow Summary | | | | |
| Revenue Total | \$40,683,894 | \$39,158,092 | \$40,175,506 | \$40,175,506 |
| Fees | \$40,683,894 | \$39,158,092 | \$40,175,506 | \$40,175,506 |
| Interest | \$0 | \$0 | \$0 | \$0 |
| Expenses Total | \$42,151,830 | \$41,707,205 | \$45,624,158 | \$41,707,205 |
| Cash Expenditures | \$42,151,830 | \$41,707,205 | \$45,624,158 | \$41,707,205 |
| Change Requests (If Applicable) | \$0 | \$0 | \$0 | \$0 |
| Net Cash Flow | -\$1,467,936 | -\$2,549,113 | -\$5,448,652.00 | -\$1,531,699 |

| Cash Fund Reserve Balance | Actual | Actual | Estimated | Requested |
|--|--|--------------------|----------------------|----------------------|
| | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$11,009,049 | \$8,459,934 | \$3,011,282 | \$1,479,583 |
| Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses) | \$6,955,052 | \$6,881,689 | \$7,527,986 | \$6,881,689 |
| Excess Uncommitted Fee Reserve Balance | \$4,053,997 | \$1,578,245 | (\$4,516,704) | (\$5,402,106) |
| Compliance Plan (narrative) | In Fiscal Year 2020-21, this Fund was not in compliance. State Fleet Management has taken steps to adjust the fund balance and eliminate excess reserves, including payment of the first year of Telematics to decrease the uncommitted fee reserve balance. The Department anticipates that a decrease in total miles driven will bring the Fund back into compliance in FY 2021-22, coupled with higher than normal maintenance costs. Should these trends continue, this will be adjusted through the rate setting process. | | | |

Cash Fund Narrative Information

| | |
|------------------------------------|---|
| Purpose/Background of Fund | Charges to State agencies to cover the costs of maintenance and operation of the State's motor vehicle fleet. Services provided include leasing new and used vehicles to state agencies and authorizing all vehicle related maintenance expenses. |
| Fee Sources | Lease of vehicles. |
| Non-Fee Sources | Sale/auction of vehicles |
| Long Bill Groups Supported by Fund | State Fleet Management program operating appropriations and allocations of central appropriations from the EDO. |

Schedule 9: Cash Funds Reports
Department of Personnel & Administration
FY 2022-23 Budget Request
Fund 6100 - Capitol Complex Facilities Fund
24-30-1108, C.R.S. (2021)

| | Actual FY 2019-20 | Actual FY 2020-21 | Appropriated FY 2021-22 | Requested FY 2022-23 |
|--|----------------------|----------------------|----------------------------|-------------------------|
| Year Beginning Fund Balance (A) | \$6,266,651 | \$4,579,715 | \$4,774,054 | \$4,506,921 |
| Changes in Cash Assets | -\$767,698 | \$199,182 | -\$267,133 | -\$1,544,066 |
| Changes in Non-Cash Assets | -\$321,740 | -\$1,786,037 | \$0 | \$0 |
| Changes in Long-Term Assets | \$31,436 | -\$28,331 | \$0 | \$0 |
| Changes in Total Liabilities | -\$628,934 | \$1,809,525 | \$0 | \$0 |
| TOTAL CHANGES TO FUND BALANCE | -\$1,686,936 | \$194,339 | -\$267,133 | -\$1,544,066 |
| Assets Total | \$17,740,527 | \$16,125,341 | \$15,858,208 | \$14,314,142 |
| Cash (B) | \$7,145,482 | \$7,344,664 | \$7,077,531 | \$5,533,465 |
| Inventories | \$94,478 | \$92,610 | \$92,610 | \$92,610 |
| Other Current Assets | \$0 | \$430 | \$430 | \$430 |
| Capital Assets | \$10,468,547 | \$8,684,377 | \$8,684,377 | \$8,684,377 |
| Receivables | \$32,020 | \$3,259 | \$3,259 | \$3,259 |
| Liabilities Total | \$13,160,812 | \$11,351,287 | \$11,351,287 | \$11,351,287 |
| Cash Liabilities (C) | \$2,949,221 | \$3,181,744 | \$3,181,744 | \$3,181,744 |
| Long Term Liabilities | \$10,211,591 | \$8,169,543 | \$8,169,543 | \$8,169,543 |
| Ending Fund Balance (D) | \$4,579,715 | \$4,774,054 | \$4,506,921 | \$2,962,855 |
| Logical Test | TRUE | TRUE | TRUE | TRUE |
| Net Cash Assets - (B-C) | \$4,196,261 | \$4,162,920 | \$3,895,787 | \$2,351,721 |
| Change from Prior Year Fund Balance (D-A) | -\$1,686,936 | \$194,339 | -\$267,133 | -\$1,544,066 |
| Cash Flow Summary | | | | |
| Revenue Total | \$14,560,598 | \$15,662,744 | \$16,482,346 | \$15,933,799 |
| Fees | \$14,560,598 | \$15,662,744 | \$16,482,346 | \$15,933,799 |
| Interest | \$0 | \$0 | \$0 | \$0 |
| Expenses Total | \$16,247,533 | \$15,468,407 | \$16,749,479 | \$17,477,865 |
| Cash Expenditures | \$16,247,533 | \$15,468,407 | \$16,749,479 | \$17,477,865 |
| Change Requests (If Applicable) | \$0 | \$0 | \$0 | \$0 |
| Net Cash Flow | -\$1,686,935 | \$194,338 | -\$267,133 | -\$1,544,066 |

| Cash Fund Reserve Balance | Actual | Actual | Estimated | Requested |
|--|--|--------------------|--------------------|-----------------|
| | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$4,579,715 | \$4,774,054 | \$4,506,921 | \$2,962,855 |
| Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses) | \$2,680,843 | \$2,552,287 | \$2,763,664 | \$2,883,848 |
| Excess Uncommitted Fee Reserve Balance | \$1,898,872 | \$2,221,767 | \$1,743,257 | \$79,007 |
| Compliance Plan (narrative) | Capitol Complex Facilities Fund has been in compliance with the excess uncommitted reserve requirements contained in Section 24-30-1108, C.R.S. for both FY 2019-20 FY 2020-21. The fund is projected to remain in compliance. | | | |

Cash Fund Narrative Information

| | |
|------------------------------------|---|
| Purpose/Background of Fund | Charges to State agencies for leased space occupied in the Capitol Complex and auxiliary locations (Grand Junction State Services Building and the Camp George West campus). Moneys are used to cover the cost of the physical operation and maintenance for buildings and grounds. |
| Fee Sources | State agency tenants occupying space. |
| Non-Fee Sources | N/A |
| Long Bill Groups Supported by Fund | Facilities Maintenance section of Central Services plus allocation of central appropriations and Central Services divisional overhead costs. |

Schedule 9: Cash Funds Reports
 Department of Personnel & Administration
 FY 2022-23 Budget Request
 Fund 6110 - Administrative Hearings Fund
 24-30-1002, C.R.S. (2021)

| | Actual FY 2019-20 | Actual FY 2020-21 | Appropriated FY 2021-22 | Requested FY 2022-23 |
|--|----------------------|----------------------|----------------------------|-------------------------|
| Year Beginning Fund Balance (A) | \$615,734 | \$1,186,201 | \$1,530,339 | \$721,089 |
| Changes in Cash Assets | \$510,702 | \$550,889 | -\$783,261 | -\$383,370 |
| Changes in Non-Cash Assets | \$24,956 | -\$4,061 | -\$49,676 | \$0 |
| Changes in Long-Term Assets | \$10,667 | -\$7,184 | \$1 | -\$7,809 |
| Changes in Total Liabilities | \$24,142 | -\$195,506 | \$23,686 | \$49,378 |
| TOTAL CHANGES TO FUND BALANCE | \$570,467 | \$344,138 | -\$809,250 | -\$341,801 |
| Assets Total | \$1,904,267 | \$2,443,911 | \$1,610,975 | \$1,219,796 |
| Cash (B) | \$1,835,538 | \$2,386,427 | \$1,603,166 | \$1,219,796 |
| Other Assets(Detail as necessary) | \$53,737 | \$49,676 | \$0 | \$0 |
| Receivables | \$14,992 | \$7,808 | \$7,809 | \$0 |
| Liabilities Total | \$718,066 | \$913,572 | \$889,886 | \$840,508 |
| Cash Liabilities (C) | \$374,719 | \$412,222 | \$388,536 | \$391,826 |
| Long Term Liabilities | \$343,347 | \$501,350 | \$501,350 | \$448,682 |
| Ending Fund Balance (D) | \$1,186,201 | \$1,530,339 | \$721,089 | \$379,288 |
| Logical Test | TRUE | TRUE | TRUE | TRUE |
| Net Cash Assets - (B-C) | \$1,460,819 | \$1,974,205 | \$1,214,630 | \$827,970 |
| Change from Prior Year Fund Balance (D-A) | \$570,467 | \$344,138 | -\$809,250 | -\$341,801 |

Cash Flow Summary

| | | | | |
|---|-------------|-------------|-------------|-------------|
| Revenue Total | \$6,628,883 | \$6,458,387 | \$5,990,492 | \$6,789,491 |
| Fees | \$22,827 | \$43,981 | \$37,096 | \$37,096 |
| Interest | \$25,669 | \$22,809 | \$20,621 | \$20,621 |
| Service Charges from State Departments | \$6,574,235 | \$6,390,599 | \$5,913,449 | \$6,724,999 |
| Gain/Loss on the Disposal of Fixed Assets | \$6,152 | \$0 | \$0 | \$0 |
| Reimbursement of Prior Year Expense | \$0 | \$998 | \$19,326 | \$6,775 |
| Expenses Total | \$6,058,416 | \$6,114,249 | \$6,799,742 | \$7,131,292 |
| Cash Expenditures | \$6,058,416 | \$6,114,249 | \$6,799,742 | \$7,131,292 |
| Change Requests (If Applicable) | \$0 | \$0 | \$0 | \$0 |
| Net Cash Flow | \$570,467 | \$344,138 | -\$809,250 | -\$341,801 |

| Cash Fund Reserve Balance | Actual | Actual | Estimated | Requested |
|--|--|------------------|-----------------------|-----------------------|
| | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$1,186,201 | \$1,530,339 | \$721,089 | \$379,288 |
| Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses) | \$999,639 | \$1,008,851 | \$1,121,957 | \$1,176,663 |
| Excess Uncommitted Fee Reserve Balance | \$186,562 | \$521,488 | Not Applicable | Not Applicable |
| Compliance Plan (narrative) | Administrative Hearings Fund has been in compliance with the excess uncommitted reserve requirements contained in Section 24-75-402, C.R.S. for both FY 2019-20 FY 2020-21. The fund is projected to remain in compliance. | | | |

Cash Fund Narrative Information

| | |
|------------------------------------|--|
| Purpose/Background of Fund | Charges for providing adjudication services and administrative law hearings for State agencies in order to resolve cases that deal with worker's compensation, human services, and regulatory law. |
| Fee Sources | Charges for providing adjudication services and administrative law hearings for State agencies in order to resolve cases that deal with worker's compensation, human services, and regulatory law. |
| Non-Fee Sources | Service charges to state departments and interest. |
| Long Bill Groups Supported by Fund | All long bill line items or the Division of Administrative hearings and central appropriations allocated from the EDO. |

Schedule 9: Cash Funds Reports
 Department of Personnel & Administration
 FY 2022-23 Budget Request
 Fund 6140 - Statewide Financial Information Technology Systems Cash Fund
 24-30-209(2)(a), C.R.S. (2021)

| | Actual FY 2019-20 | Actual FY 2020-21 | Appropriated FY 2021-22 | Requested FY 2022-23 |
|---|----------------------|----------------------|----------------------------|-------------------------|
| Year Beginning Fund Balance (A) | \$13,839,474 | \$12,158,185 | \$10,806,262 | \$10,592,777 |
| Changes in Cash Assets | -\$1,020,123 | -\$134,643 | -\$213,485 | \$1,200,240 |
| Changes in Non-Cash Assets | -\$18,821 | -\$194,420 | \$0 | \$0 |
| Changes in Long-Term Assets | -\$4,338,432 | -\$4,846,208 | \$0 | \$0 |
| Changes in Total Liabilities | \$3,696,087 | \$3,823,348 | \$0 | \$0 |
| TOTAL CHANGES TO FUND BALANCE | -\$1,681,289 | -\$1,351,923 | -\$213,485 | \$1,200,240 |
| Assets Total | \$20,260,094 | \$15,084,823 | \$14,871,338 | \$16,071,578 |
| Cash (B) | \$2,417,103 | \$2,282,460 | \$2,068,975 | \$3,269,215 |
| Non-Cash Assets | \$247,613 | \$53,193 | \$53,193 | \$53,193 |
| Long-Term Assets | \$17,595,378 | \$12,749,170 | \$12,749,170 | \$12,749,170 |
| Liabilities Total | \$8,101,909 | \$4,278,561 | \$4,278,561 | \$4,278,561 |
| Cash Liabilities (C) | \$7,898,701 | \$3,993,809 | \$3,993,809 | \$3,993,809 |
| Long Term Liabilities | \$203,208 | \$284,752 | \$284,752 | \$284,752 |
| Ending Fund Balance (D) | \$12,158,185 | \$10,806,262 | \$10,592,777 | \$11,793,017 |
| Logical Test | TRUE | TRUE | TRUE | TRUE |
| Net Cash Assets - (B-C) | -\$5,481,598 | -\$1,711,349 | -\$1,924,834 | -\$724,594 |
| Change from Prior Year Fund Balance (D-A) | -\$1,681,289 | -\$1,351,923 | -\$213,485 | \$1,200,240 |
| Cash Flow Summary | | | | |
| Revenue Total | \$12,269,750 | \$12,521,275 | \$13,522,881 | \$11,356,615 |
| Fees (non-State) | \$909,312 | \$903,728 | \$903,728 | \$903,728 |
| Interest | \$5,194 | \$16,407 | \$16,407 | \$16,407 |
| Service Charges from State Departments | \$7,642,873 | \$11,350,866 | \$8,945,201 | \$11,003,590 |
| Operating Transfer from State Dept - Same Cabinet Interfund | \$3,712,371 | \$943,583 | \$4,098,456 | \$0 |
| Gain/Loss on the Disposal of Fixed Assets | | -\$693,309 | -\$440,911 | -\$567,110 |
| Expenses Total | \$13,951,038 | \$13,873,198 | \$13,736,366 | \$10,156,375 |
| Cash Expenditures | \$13,951,038 | \$13,873,198 | \$13,736,366 | \$10,156,375 |
| Change Requests (If Applicable) | \$0 | \$0 | \$0 | \$0 |
| Net Cash Flow | -\$1,681,288 | -\$1,351,923 | -\$213,485 | \$1,200,240 |

| Cash Fund Reserve Balance | Actual | Actual | Estimated | Requested |
|--|--|----------------------|----------------------|----------------------|
| | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | (\$4,211,099) | (\$4,409,454) | (\$4,409,454) | (\$4,409,454) |
| Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses) | \$2,301,921 | \$2,289,078 | \$2,441,019 | \$2,100,781 |
| Excess Uncommitted Fee Reserve Balance | (\$6,513,020) | (\$6,698,532) | (\$6,850,473) | (\$6,510,235) |
| Compliance Plan (narrative) | Statewide Financial Information Technology Systems Cash Fund has been in compliance with the excess uncommitted reserve requirements contained in Section 24-30-209(2)(a), C.R.S. for both FY 2019-20 and FY 2020-21. The fund is projected to remain in compliance, per OSC definitions of uncommitted fee reserve balance. | | | |

Cash Fund Narrative Information

| | |
|------------------------------------|---|
| Purpose/Background of Fund | This fund supports the Colorado Resource Engine (CORE) operations that are overseen by the Department of Personnel & Administration. This fund was created in FY 2015-16. |
| Fee Sources | State agencies, billed through the common policy submission. |
| Non-Fee Sources | None. |
| Long Bill Groups Supported by Fund | Division of Accounts and Control CORE Operations and allocations of central appropriations from the EDO. |

Schedule 9: Cash Funds Reports
 Department of Personnel & Administration
 FY 2022-23 Budget Request
 Fund 7190 - Employee Benefits Administration Fund
 24-30-613, C.R.S. (2021)

| | Actual FY 2019-20 | Actual FY 2020-21 | Appropriated FY 2021-22 | Requested FY 2022-23 |
|--|----------------------|----------------------|----------------------------|-------------------------|
| Year Beginning Fund Balance (A) | \$492,852 | \$567,572 | \$438,118 | \$142,238 |
| Changes in Cash Assets | \$164,420 | -\$53,961 | -\$295,880 | \$0 |
| Changes in Non-Cash Assets | \$0 | \$95 | \$0 | \$0 |
| Changes in Long-Term Assets | \$0 | \$0 | \$0 | \$0 |
| Changes in Total Liabilities | -\$89,700 | -\$75,588 | \$0 | \$0 |
| TOTAL CHANGES TO FUND BALANCE | \$74,720 | -\$129,453 | -\$295,880 | \$0 |
| Assets Total | \$789,850 | \$735,984 | \$440,104 | \$440,104 |
| Cash (B) | \$789,850 | \$735,889 | \$440,009 | \$440,009 |
| Other Assets(Detail as necessary) | \$0 | \$95 | \$95 | \$95 |
| Receivables | | | \$0 | \$0 |
| Liabilities Total | \$222,278 | \$297,866 | \$297,866 | \$297,866 |
| Cash Liabilities (C) | \$222,278 | \$297,866 | \$297,866 | \$297,866 |
| Long Term Liabilities | \$0 | \$0 | \$0 | \$0 |
| Ending Fund Balance (D) | \$567,572 | \$438,118 | \$142,238 | \$142,238 |
| Logical Test | TRUE | TRUE | TRUE | TRUE |
| Net Cash Assets - (B-C) | \$567,572 | \$438,023 | \$142,143 | \$142,143 |
| Change from Prior Year Fund Balance (D-A) | \$74,720 | -\$129,453 | -\$295,880 | \$0 |

Cash Flow Summary

| | | | | |
|---------------------------------|-------------|-------------|-------------|-------------|
| Revenue Total | \$1,705,939 | \$1,388,442 | \$1,481,172 | \$1,777,052 |
| Fees | \$1,694,030 | \$1,380,319 | \$1,475,283 | \$1,771,163 |
| Interest | \$11,909 | \$8,123 | \$5,889 | \$5,889 |
| Expenses Total | \$1,631,219 | \$1,517,896 | \$1,777,052 | \$1,777,052 |
| Cash Expenditures | \$1,631,219 | \$1,517,896 | \$1,777,052 | \$1,777,052 |
| Change Requests (If Applicable) | \$0 | \$0 | \$0 | \$0 |
| Net Cash Flow | \$74,720 | -\$129,453 | -\$295,880 | \$0 |

| Cash Fund Reserve Balance | Actual | Actual | Estimated | Requested |
|--|--|-----------------------|-----------------------|-----------------------|
| | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| 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) | \$269,151 | \$250,453 | \$293,214 | \$293,214 |
| Excess Uncommitted Fee Reserve Balance | Not Applicable | Not Applicable | Not Applicable | Not Applicable |
| Compliance Plan (narrative) | The Employee Benefits Fund has a non-fee fund balance. | | | |

Cash Fund Narrative Information

| | |
|------------------------------------|---|
| Purpose/Background of Fund | Surcharge to employees for the administration of the State's group health and dental insurance program. |
| Fee Sources | None. |
| Non-Fee Sources | Employee Payroll Deductions. |
| Long Bill Groups Supported by Fund | Employee Benefits Administration program appropriations and allocations of central appropriations from EDO. |