

Schedule 9: Cash Funds Reports  
Department of Local Affairs  
FY 2016-17 Budget Request  
Fund #11E0 -Moffat Tunnel Cash Fund  
Section 32-8-126 C.R.S. (2015)

|   | Actual<br>FY 2013-14 | Actual<br>FY 2014-15 | Appropriated<br>FY 2015-16 | Requested<br>FY 2016-17 |
|---|----------------------|----------------------|----------------------------|-------------------------|
| <b>Year Beginning Fund Balance (A)</b>              | <b>\$131,039</b>     | <b>\$159,039</b>     | <b>\$187,403</b>           | <b>\$215,766</b>        |
| Changes in Cash Assets                              | \$28,000             | \$28,363             | \$28,363                   | \$28,363                |
| 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                     |
| <b>TOTAL CHANGES TO FUND BALANCE</b>                | <b>\$28,000</b>      | <b>\$28,363</b>      | <b>\$28,363</b>            | <b>\$28,363</b>         |
| <b>Assets Total</b>                                 | <b>\$159,039</b>     | <b>\$187,403</b>     | <b>\$215,766</b>           | <b>\$244,129</b>        |
| Cash (B)  | \$159,039            | \$187,403            | \$215,766                  | \$244,129               |
| Other Assets  | \$0                  | \$0                  | \$0                        | \$0                     |
| Long Term Loan Receivables                          | \$0                  | \$0                  | \$0                        | \$0                     |
| <b>Liabilities Total</b>                            | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>                 | <b>\$0</b>              |
| Accounts Payable                                    | \$0                  | \$0                  | \$0                        | \$0                     |
| Deferred Revenue                                    | \$0                  | \$0                  | \$0                        | \$0                     |
| <b>Ending Fund Balance (D)</b>                      | <b>\$159,039</b>     | <b>\$187,403</b>     | <b>\$215,766</b>           | <b>\$244,129</b>        |
| <b>Logical Test</b>                                 | <b>TRUE</b>          | <b>TRUE</b>          | <b>TRUE</b>                | <b>TRUE</b>             |
| <b>Net Cash Assets - (B-C)</b>                      | <b>\$159,039</b>     | <b>\$187,403</b>     | <b>\$215,766</b>           | <b>\$244,129</b>        |
| <b>Change from Prior Year Fund Balance (D-A)</b>    | <b>\$28,000</b>      | <b>\$28,363</b>      | <b>\$28,363</b>            | <b>\$244,129</b>        |
|   |                      |                      |                            |                         |
|   |                      |                      |                            |                         |
| <b>Cash Flow Summary</b>                            |                      |                      |                            |                         |
| Revenue Total                                       | \$28,027             | \$28,399             | \$28,399                   | \$28,399                |
| Rental Revenues                                     | \$26,659             | \$26,659             | \$26,659                   | \$26,659                |
| Interest  | \$1,368              | \$1,740              | \$1,740                    | \$1,740                 |
|   | \$0                  | \$0                  | \$0                        | \$0                     |
| Expenses Total                                      | \$27                 | \$36                 | \$36                       | \$36                    |
| Moffat Tunnel Improvement District Program Expenses | \$27                 | \$36                 | \$36                       | \$36                    |
|   | \$0                  | \$0                  | \$0                        | \$0                     |
|   | \$0                  | \$0                  | \$0                        | \$0                     |
|   | \$0                  | \$0                  | \$0                        | \$0                     |
|   | \$0                  | \$0                  | \$0                        | \$0                     |
|   | \$0                  | \$0                  | \$0                        | \$0                     |
| Change Requests (If Applicable)                     | \$0                  | \$0                  | \$0                        | \$0                     |
| Net Cash Flow                                       | \$28,000             | \$28,363             | \$28,363                   | \$28,363                |
|   |                      |                      |                            |                         |
|   |                      |                      |                            |                         |

| <b>Cash Fund Reserve Balance</b>   | Actual   | Estimated  | Requested  | Requested  |
|--|--|------------|------------|------------|
|  | FY 2013-14   | FY 2014-15 | FY 2015-16 | FY 2016-17 |
| Uncommitted Fee Reserve Balance<br>(total reserve balance minus exempt assets<br>and previously appropriated funds; calculated<br>based on % of revenue from fees) | \$159,039  | \$187,403  | \$215,766  | \$244,129  |
| Target/Alternative Fee Reserve Balance<br>(Amount set in statute or 16.5% of total<br>expenses)  | N/A  | N/A        | N/A        | N/A        |
| <b>Excess Uncommitted Fee Reserve Balance</b>  | <b>\$0</b>   | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| <b>Compliance Plan (narrative)</b>   | N/A (Per statutory designation as a special statutory district,<br>this fund is exempt from Section 24-75-402, C.R.S.) |            |            |            |

| <b>Cash Fund Narrative Information</b> |   |
|--|---|
| 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 of Rights of Way provided to the District by the Federal Government                                      |
| Non-Fee Sources                        | Interest and fund balance   |
| Long Bill Groups Supported by Fund     | EDO, Department of Local Affairs  |

Schedule 9: Cash Funds Reports  
Department of Local Affairs  
FY 2016-17 Budget Request  
Fund #12V0 - Building Regulation Fund  
Section 24-32-3309 C.R.S. (2015)

|  | Actual<br>FY 2013-14 | Actual<br>FY 2014-15 | Appropriated<br>FY 2015-16 | Request<br>FY 2016-17 |
|--|----------------------|----------------------|----------------------------|-----------------------|
| <b>Year Beginning Fund Balance (A)</b>           | <b>\$426,237</b>     | <b>\$173,805</b>     | <b>\$433,125</b>           | <b>\$425,971</b>      |
| Changes in Cash Assets                           | -\$246,075           | \$271,030            | -\$106,029                 | \$57,258              |
| Changes in Non-Cash Assets                       | \$0                  | \$0                  | \$0                        | \$0                   |
| Changes in Long-Term Assets                      | \$0                  | \$0                  | \$64,399                   | \$77,976              |
| Changes in Total Liabilities                     | -\$6,357             | -\$11,709            | \$34,477                   | \$0                   |
| <b>TOTAL CHANGES TO FUND BALANCE</b>             | <b>-\$252,432</b>    | <b>\$259,320</b>     | <b>-\$7,154</b>            | <b>\$135,234</b>      |
| <b>Assets Total</b>                              | <b>\$235,683</b>     | <b>\$506,713</b>     | <b>\$465,082</b>           | <b>\$600,316</b>      |
| Cash (B)   | \$235,683            | \$506,713            | \$400,683                  | \$457,941             |
| Other Assets                                     | \$0                  | \$0                  | \$0                        | \$0                   |
| Long Term Loan Receivables                       | \$0                  | \$0                  | \$64,399                   | \$142,375             |
| <b>Liabilities Total</b>                         | <b>\$61,879</b>      | <b>\$73,588</b>      | <b>\$39,111</b>            | <b>\$39,111</b>       |
| Accounts Payable                                 | \$61,879             | \$73,588             | \$39,111                   | \$39,111              |
| Deferred Revenue                                 | \$0                  | \$0                  | \$0                        | \$0                   |
| <b>Ending Fund Balance (D)</b>                   | <b>\$173,805</b>     | <b>\$433,125</b>     | <b>\$425,971</b>           | <b>\$561,205</b>      |
| <b>Logical Test</b>                              | <b>TRUE</b>          | <b>TRUE</b>          | <b>TRUE</b>                | <b>TRUE</b>           |
| <b>Net Cash Assets - (B-C)</b>                   | <b>\$173,805</b>     | <b>\$433,125</b>     | <b>\$361,572</b>           | <b>\$418,830</b>      |
| <b>Change from Prior Year Fund Balance (D-A)</b> | <b>-\$252,432</b>    | <b>\$259,320</b>     | <b>-\$7,154</b>            | <b>\$135,234</b>      |
|  |                      |                      |                            |                       |
|  |                      |                      |                            |                       |
| <b>Cash Flow Summary</b>                         |                      |                      |                            |                       |
| Revenue Total                                    | \$652,565            | \$1,135,181          | \$871,090                  | \$1,071,090           |
| Certifications/Inspections                       | \$526,245            | \$706,995            | \$742,344                  | \$742,344             |
| Interest   | \$3,220              | \$3,512              | \$3,712                    | \$3,712               |
| SB 15-112 GF Transfer to Fund 12V0               | \$0                  | \$300,000            | \$0                        | \$200,000             |
| Other  | \$122,250            | \$124,184            | \$124,184                  | \$124,184             |
| Misc   | \$850                | \$490                | \$850                      | \$850                 |
| Expenses Total                                   | \$904,997            | \$875,860            | \$912,721                  | \$935,857             |
| Personal Svcs                                    | \$619,033            | \$662,069            | \$662,069                  | \$671,628             |
| Contracts  | \$11,681             | \$7,032              | \$8,000                    | \$8,000               |
| Operating  | \$91,986             | \$71,920             | \$54,069                   | \$54,069              |
| Indirect   | \$182,297            | \$134,839            | \$188,583                  | \$202,160             |
|  | \$0                  | \$0                  | \$0                        | \$0                   |
|  | \$0                  | \$0                  | \$0                        | \$0                   |
| <b>Net Cash Flow</b>                             | <b>-\$252,432</b>    | <b>\$259,320</b>     | <b>-\$41,630</b>           | <b>\$135,234</b>      |
|  |                      |                      |                            |                       |
|  |                      |                      |                            |                       |

| Cash Fund Reserve Balance  | Actual   | Actual     | Appropriation | Requested  |
|--|--|------------|---------------|------------|
|  | FY 2013-14   | FY 2014-15 | FY 2015-16    | FY 2016-17 |
| Uncommitted Fee Reserve Balance<br>(total reserve balance minus exempt assets (SB15-112 GF transfers) and previously appropriated funds; calculated based on % of revenue from fees) | \$173,805  | \$133,125  | \$125,971     | \$61,205   |
| Target/Alternative Fee Reserve Balance<br>(amount set in statute or 16.5% of total expenses)   | \$149,325  | \$144,517  | \$150,599     | \$154,416  |
| Excess Uncommitted Fee Reserve Balance   | \$24,480   | (\$11,392) | (\$24,628)    | (\$93,212) |
| Compliance Plan (narrative)  | N/A - In FY 2015-16 and FY 2016-17, this fund is projected to be in compliance with reserve requirements of Section 24-75-402, C.R.S.                        |            |               |            |
|  | ___ Planned One-time Expenditure(s) <sup>1</sup> ___ Planned Ongoing Expenditure(s) <sup>2</sup><br>_X_ Waiver <sup>3</sup> (applies through June 30, 2016.) |            |               |            |
|  |  |            |               |            |

| Cash Fund Narrative Information                             |  |
|---|--|
| Purpose/Background of Fund                                  | Regulate factory-built structures, certain multi-family structures, manufactured home sellers and installers |
| Fee Sources   | Manufactured home sellers and installers   |
| Non-Fee Sources   | Interest on fund   |
| Long Bill Groups Supported by Fund                          | EDO Central lines and DOH and Indirect   |
| Non-appropriated Fund Obligations                           |  |
| Statutory or Other Restriction on Use of Fund               |  |
| Revenue Drivers   | Number of manufactured home sellers, installers, plants, units produced and interest                         |
| Expenditure Drivers   | Administrative costs of all of the areas and direct enforcement legal costs at Dept. of Law                  |
| Explanation of any Long-term Liability Funding Requirements |  |

Schedule 9B: Cash Funds Reports  
Department of: Local Affairs  
FY 2016-17 Budget Request  
Fund 12V0 - Building Regulation Fund  
Section 24-32-3309 C.R.S. (2015)

| Schedule 9.B Compliance Plan |  |
|------------------------------|--|
| Action                       | Submit Budget Reduction Item   |
| Plan Description             | The Department of Local Affairs is reviewing the program fee structure, pursuing selective fee increases, and looking at the limited need to contract for services for cost effectiveness. |
| Assumptions and Calculations | Current spending authority, indirect cost recoveries, and POTS, SB 15-112 GF transfer at the end of FY 2016  |

Schedule 9C: Cash Funds Reports  
Department of: Local Affairs  
FY 2016-17 Budget Request  
Fund 12V0 - Building Regulation Fund  
Section 24-32-3309 C.R.S. (2015)

| Programs Supported by Fund        |                              |
|-----------------------------------|------------------------------|
| Non-appropriated Fund Obligations | Department Wide Common Costs |

| FY 2015-16 Appropriated Amounts                                       |     |                                  |          |                                  |          |     |
|---|-----|----------------------------------|----------|----------------------------------|----------|-----|
| Division/Long Bill Line Items Supported by the Cash Fund              | FTE | CF for the Fund in this Schedule | Other CF | RF for the Fund in this Schedule | Other RF | FF  |
| <i>Indirect Cost Assessment; and Affordable Housing Program Costs</i> | 7.3 | \$912,721                        | \$0      | \$0                              | \$0      | \$0 |
| <i>Total of all Lines</i>   | 7.3 | \$912,721                        | \$0      | \$0                              | \$0      | \$0 |

| Cash Fund Reserve Information in Current Year |               |
|---|---------------|
| Amount of Excess Reserve as of 7/1/2015       | (\$11,392)    |
| Deadline for Compliance                       | June 30, 2016 |

| Cash Fund Reserve Information on Date of Compliance       |            |
|---|------------|
| Estimated Cash Fund Target Reserve on Compliance Date     | \$154,416  |
| Estimated Amount of Excess Reserve on the Compliance Date | (\$24,628) |

| Cash Fund Reserve Information at End of Waiver Period            |            |
|--|------------|
| Estimated Amount of Uncommitted Reserve to be Waived             | (\$24,628) |
| Estimated Cash Fund Reserve at End of Waiver Period <sup>1</sup> | \$125,971  |

1. This amount differs from the target reserve due to SB 15-112 GF transfers.

| Waiver                     |               |
|----------------------------|---------------|
| Justification for Waiver   |               |
| Beginning Date             | July 1, 2013  |
| Ending Date                | June 30, 2016 |
| Plan (Attach Schedule 9.B) | See 9B        |

Schedule 9: Cash Funds Reports  
Department of Local Affairs  
FY 2016-17 Budget Request  
Fund #14C0 - Colorado Heritage Communities Fund  
Section 24-32-3207, C.R.S. (2015)

|   | Actual<br>FY 2013-14    | Actual<br>FY 2014-15    | Appropriated<br>FY 2015-16 | Requested<br>FY 2016-17 |
|---|-------------------------|-------------------------|----------------------------|-------------------------|
| <b><i>Year Beginning Fund Balance (A)</i></b>           | <b><i>\$133,254</i></b> | <b><i>\$126,519</i></b> | <b><i>\$126,707</i></b>    | <b><i>\$62,940</i></b>  |
| Changes in Cash Assets                                  | -\$17,445               | \$189                   | -\$63,767                  | -\$62,299               |
| Changes in Non-Cash Assets                              | \$0                     | \$0                     | \$0                        | \$0                     |
| Changes in Long-Term Assets                             | \$0                     | \$0                     | \$0                        | \$0                     |
| Changes in Total Liabilities                            | \$10,710                | \$0                     | \$0                        | \$0                     |
| <b>TOTAL CHANGES TO FUND BALANCE</b>                    | <b>-\$6,735</b>         | <b>\$189</b>            | <b>-\$63,767</b>           | <b>-\$62,299</b>        |
| <b><i>Assets Total</i></b>                              | <b><i>\$126,519</i></b> | <b><i>\$126,707</i></b> | <b><i>\$62,940</i></b>     | <b><i>\$641</i></b>     |
| Cash (B)  | \$126,519               | \$126,707               | \$62,940                   | \$641                   |
| Other Assets  | \$0                     | \$0                     | \$0                        | \$0                     |
| Long Term Loan Receivables                              | \$0                     | \$0                     | \$0                        | \$0                     |
| <b><i>Liabilities Total</i></b>                         | <b><i>\$0</i></b>       | <b><i>\$0</i></b>       | <b><i>\$0</i></b>          | <b><i>\$0</i></b>       |
| Accounts Payable  | \$0                     | \$0                     | \$0                        | \$0                     |
| Deferred Revenue  | \$0                     | \$0                     | \$0                        | \$0                     |
| <b><i>Ending Fund Balance (D)</i></b>                   | <b><i>\$126,519</i></b> | <b><i>\$126,707</i></b> | <b><i>\$62,940</i></b>     | <b><i>\$641</i></b>     |
| <b>Logical Test</b>                                     | TRUE                    | TRUE                    | TRUE                       | TRUE                    |
| <b><i>Net Cash Assets - (B-C)</i></b>                   | <b><i>\$126,519</i></b> | <b><i>\$126,707</i></b> | <b><i>\$62,940</i></b>     | <b><i>\$641</i></b>     |
| <b><i>Change from Prior Year Fund Balance (D-A)</i></b> | <b><i>-\$6,735</i></b>  | <b><i>\$189</i></b>     | <b><i>-\$63,767</i></b>    | <b><i>-\$62,299</i></b> |
|   |                         |                         |                            |                         |
|   |                         |                         |                            |                         |
| <b>Cash Flow Summary</b>                                |                         |                         |                            |                         |
| Revenue Total   | \$1,253                 | \$1,282                 | \$1,282                    | \$641                   |
| Other   | \$0                     | \$0                     | \$0                        | \$0                     |
| Interest  | \$1,253                 | \$1,282                 | \$1,282                    | \$641                   |
|   | \$0                     | \$0                     | \$0                        | \$0                     |
|   | \$0                     | \$0                     | \$0                        | \$0                     |
| Expenses Total  | \$7,988                 | \$1,093                 | \$65,049                   | \$62,940                |
| Grants - Counties                                       | \$7,954                 | \$0                     | \$63,956                   | \$62,940                |
| Other   | \$34                    | \$1,093                 | \$1,093                    | \$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                     |
| <b>Net Cash Flow</b>                                    | <b>-\$6,735</b>         | <b>\$189</b>            | <b>-\$63,767</b>           | <b>-\$62,299</b>        |
|   |                         |                         |                            |                         |
|   |                         |                         |                            |                         |



| <b>Cash Fund Reserve Balance</b>   | Actual  | Actual     | Appropriated | Requested  |
|--|---|------------|--------------|------------|
|  | FY 2013-14  | FY 2014-15 | FY 2015-16   | FY 2016-17 |
| Uncommitted Fee Reserve Balance<br>(total reserve balance minus exempt assets<br>and previously appropriated funds; calculated<br>based on % of revenue from fees) | \$126,519   | \$126,707  | \$62,940     | \$641      |
| Target/Alternative Fee Reserve Balance<br>(amount set in statute or 16.5% of total<br>expenses)  | N/A   | N/A        | N/A          | N/A        |
| <b>Excess Uncommitted Fee Reserve Balance</b>  | <b>\$0</b>  | <b>\$0</b> | <b>\$0</b>   | <b>\$0</b> |
| <b>Compliance Plan (narrative)</b>   | N/A (Per Section 24-75-402, C.R.S., this fund is exempt<br>since it was originally set up with a one-time General Fund<br>appropriation.) |            |              |            |
|  | _X_ Already in Compliance                      ___ Statute Change <sup>2</sup><br>___ Planned Fee Reduction <sup>2</sup>                  |            |              |            |

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

Schedule 9: Cash Funds Reports  
Department of Local Affairs  
FY 2016-17 Budget Request  
Fund #1520 - Local Government Severance Tax Fund  
Section 39-29-110, C.R.S. (2015)

|  | Actual<br>FY 2013-14 | Actual<br>FY 2014-15 | Appropriated<br>FY 2015-16 | Request<br>FY 2016-17 |
|--|----------------------|----------------------|----------------------------|-----------------------|
| <b>Year Beginning Fund Balance (A)</b>   | <b>\$86,388,761</b>  | <b>\$162,659,966</b> | <b>\$225,620,370</b>       | <b>\$204,524,854</b>  |
| Changes in Cash Assets   | \$88,725,397         | \$71,831,110         | -\$59,293,485              | \$12,750,098          |
| Changes in Non-Cash Assets   | \$4,585,517          | \$4,532,301          | \$0                        | \$0                   |
| Changes in Long-Term Assets  | -\$1,514,070         | -\$1,740,533         | \$0                        | \$0                   |
| Changes in Total Liabilities   | -\$15,525,638        | -\$11,662,473        | \$38,197,969               | -\$9,098,673          |
| <b>TOTAL CHANGES TO FUND BALANCE</b>   | <b>\$76,271,205</b>  | <b>\$62,960,404</b>  | <b>-\$21,095,516</b>       | <b>\$3,651,425</b>    |
| <b>Assets Total</b>  | <b>\$206,494,633</b> | <b>\$281,117,510</b> | <b>\$221,824,025</b>       | <b>\$234,574,123</b>  |
| Cash (B)   | \$186,503,768        | \$258,334,878        | \$199,041,393              | \$211,791,491         |
| Other Assets   | \$12,511,950         | \$17,044,251         | \$17,044,251               | \$17,044,251          |
| Long Term Loan Receivables   | \$7,478,914          | \$5,738,381          | \$5,738,381                | \$5,738,381           |
| <b>Liabilities Total</b>   | <b>\$43,834,667</b>  | <b>\$55,497,140</b>  | <b>\$17,299,171</b>        | <b>\$26,397,844</b>   |
| Accounts Payable   | \$1,056,085          | \$239,422            | \$647,754                  | \$443,588             |
| Intergovernmental Payables   | \$42,778,581         | \$55,257,718         | \$16,651,418               | \$25,954,256          |
| Deferred Revenue   | \$0                  |                      |                            |                       |
| <b>Ending Fund Balance (D) - does not reflect restricted fund balance for unexpended contracts</b> | <b>\$162,659,966</b> | <b>\$225,620,370</b> | <b>\$204,524,854</b>       | <b>\$208,176,279</b>  |
| <b>Logical Test</b>  | <b>TRUE</b>          | <b>TRUE</b>          | <b>TRUE</b>                | <b>TRUE</b>           |
| <b>Net Cash Assets - (B-C)</b>   | <b>\$185,447,683</b> | <b>\$258,095,456</b> | <b>\$198,393,640</b>       | <b>\$211,347,904</b>  |
| <b>Change from Prior Year Fund Balance (D-A)</b>   | <b>\$76,271,205</b>  | <b>\$62,960,404</b>  | <b>-\$21,095,516</b>       | <b>\$3,651,425</b>    |
| <b>Cash Flow Summary</b>   |                      |                      |                            |                       |
| Revenue Total  | \$127,052,529        | \$142,075,016        | \$55,504,726               | \$86,514,188          |
| Severance Tax  | \$125,387,899        | \$139,401,456        | \$54,125,000               | \$85,425,000          |
| Other Fines  | \$0                  | \$2,250              | \$2,250                    | \$2,250               |
| Interest Income  | \$1,664,630          | \$2,671,310          | \$1,377,476                | \$1,086,938           |
| Misc   | \$0                  | \$0                  | \$0                        | \$0                   |
| Expenses Total   | \$76,979,797         | \$79,189,674         | \$114,798,211              | \$73,764,090          |
| Other  | \$0                  | \$0                  | \$0                        | \$0                   |
| DOLA Administration  | \$3,674,065          | \$3,380,684          | \$4,287,132                | \$4,334,662           |
| DOLA Transfer to GF (Remainder of SB15-255)  |                      |                      | \$1,833,634                | \$0                   |
| Transfer to Public Health and Environment  |                      | \$297,071            |                            |                       |
| Indirect and Transfers to DOT  | \$684,514            | \$488,534            | \$488,534                  | \$488,534             |
| Grants-Cities (payments related to existing contracts)   | \$6,571,643          | \$8,339,117          |                            |                       |
| Grants- Counties (payments related to existing contracts)  | \$4,216,426          | \$16,769,587         |                            |                       |
| Grants- Special Districts (payments related to existing contracts)                                 | \$1,900,055          | \$3,368,983          |                            |                       |
| Grants- School Districts (payments related to existing contracts)                                  | \$103,582            | \$697,949            |                            |                       |
| Grants- Intergovernmental (payments related to existing contracts)                                 | \$219,536            | \$144,650            |                            |                       |
| Bad Debt Expense   | \$0                  | \$0                  | \$0                        | \$0                   |
| Distributions-Cities   | \$16,648,600         |                      |                            |                       |
| Distributions-Counties   | \$20,375,536         |                      |                            |                       |
| Distributions-Special Districts  | \$0                  |                      |                            |                       |

Schedule 9: Cash Funds Reports  
Department of Local Affairs  
FY 2016-17 Budget Request  
Fund #1520 - Local Government Severance Tax Fund  
Section 39-29-110, C.R.S. (2015)

|   |              |              |               |              |
|---|--------------|--------------|---------------|--------------|
| Distributions-School Districts                                      | \$13,019     |              |               |              |
| Distributions-Direct (expenditure of prior year payable)            | \$22,297,004 | \$42,047,431 | \$42,622,505  | \$16,651,418 |
| Other Grants/Distributions, Other Transfers                         | \$275,818    | \$3,655,666  | \$47,412,546  | \$43,212,546 |
| Announced Grant Initiatives (Broadband, Alt Fuels, Fed Lands, etc.) |              |              | \$18,153,860  | \$9,076,930  |
| Change Requests (If Applicable)                                     | \$0          | \$0          | \$0           | \$0          |
|   |              |              |               |              |
| Net Cash Flow   | \$50,072,732 | \$62,885,342 | -\$59,293,485 | \$12,750,098 |
|   |              |              |               |              |
|   |              |              |               |              |

| <b>Cash Fund Reserve Balance</b>   | Actual   | Actual               | Estimated            | Requested            |
|--|--|----------------------|----------------------|----------------------|
|  | FY 2013-14   | FY 2014-15           | FY 2015-16           | FY 2016-17           |
| Fiscal Year Amounts  | \$162,659,966  | \$225,620,370        | \$204,524,854        | \$208,176,279        |
| Target/Alternative Fee Reserve Balance<br>(amount set in statute or 16.5% of total expenses) | \$12,701,667   | \$13,066,296         | \$18,941,705         | \$12,171,075         |
| <b>Excess Uncommitted Fee Reserve Balance</b>  | <b>\$149,958,299</b>   | <b>\$212,554,074</b> | <b>\$185,583,149</b> | <b>\$196,005,204</b> |
| <b>Compliance Plan (narrative)</b>   | N/A. These funds are exempt from the 16.5% reserve balance limit.  |                      |                      |                      |
|  |  |                      |                      |                      |
|  | ___ Planned One-time Expenditure(s) <sup>1</sup> ___ Planned Ongoing Expenditure(s) <sup>2</sup> ___ Waiver <sup>3</sup> |                      |                      |                      |

| <b>Cash Fund Narrative Information</b>                      |   |
|---|---|
| Purpose/Background of Fund                                  | Distribution of grants and loans to local governments for construction and operation of public facilities and services. |
| Fee Sources   | State Severance Tax   |
| Non-Fee Sources   |   |
| Long Bill Groups Supported by Fund                          | EDO, Property Tax, Division of Housing, Division of Local   |
| Non-appropriated Fund Obligations                           |   |
| Statutory or Other Restriction on Use of Fund               |   |
| Revenue Drivers   | Value of mineral and gas production   |
| Expenditure Drivers   | Needs of local governments in areas impacted by mineral development   |
| Explanation of any Long-term Liability Funding Requirements | Grants to local governments cross state fiscal years and it can take many years to complete projects.                   |

Schedule 9: Cash Funds Reports  
Department of Local Affairs  
FY 2016-17 Budget Request  
Fund #1550 - Local Government Mineral Impact Fund  
Section 34-63-102, C.R.S. (2015)

|  | Actual<br>FY 2013-14 | Actual<br>FY 2014-15 | Appropriated<br>FY 2015-16 | Requested<br>FY 2016-17 |
|--|----------------------|----------------------|----------------------------|-------------------------|
| <b>Year Beginning Fund Balance (A)</b>   | <b>\$54,405,806</b>  | <b>\$66,542,843</b>  | <b>\$72,306,814</b>        | <b>\$37,672,862</b>     |
| Changes in Cash Assets   | \$27,145,512         | \$132,904            | -\$36,556,036              | -\$5,078,720            |
| Changes in Non-Cash Assets   | \$0                  | \$0                  | \$0                        | \$0                     |
| Changes in Long-Term Assets  | \$0                  | \$0                  | \$0                        | \$1                     |
| Changes in Total Liabilities   | -\$15,008,474        | \$5,631,067          | \$1,922,084                | \$7,206,829             |
| <b>TOTAL CHANGES TO FUND BALANCE</b>   | <b>\$12,137,037</b>  | <b>\$5,763,970</b>   | <b>-\$34,633,952</b>       | <b>\$2,128,109</b>      |
| <b>Assets Total</b>  | <b>\$107,873,839</b> | <b>\$108,006,743</b> | <b>\$71,450,707</b>        | <b>\$66,371,988</b>     |
| Cash (B)   | \$107,873,839        | \$108,006,743        | \$71,450,707               | \$66,371,987            |
| Other Assets   | \$0                  | \$0                  | \$0                        | \$0                     |
| Long Term Receivables  | \$0                  | \$0                  | \$0                        | \$1                     |
| <b>Liabilities Total</b>   | <b>\$41,330,996</b>  | <b>\$35,699,929</b>  | <b>\$33,777,845</b>        | <b>\$26,571,016</b>     |
| Accounts Payable   | \$625,932            | \$1,769,114          | \$1,197,523                | \$1,483,318             |
| Intergovernmental Payables   | \$40,705,064         | \$33,930,815         | \$32,580,322               | \$25,087,698            |
| Deferred Revenue   |                      |                      |                            |                         |
| <b>Ending Fund Balance (D) - does not reflect restricted fund balance for unexpended contracts</b> | <b>\$66,542,843</b>  | <b>\$72,306,814</b>  | <b>\$37,672,862</b>        | <b>\$39,800,971</b>     |
| <b>Logical Test</b>  | <b>TRUE</b>          | <b>TRUE</b>          | <b>TRUE</b>                | <b>TRUE</b>             |
| <b>Net Cash Assets - (B-C)</b>   | <b>\$107,247,907</b> | <b>\$106,237,629</b> | <b>\$70,253,184</b>        | <b>\$64,888,668</b>     |
| <b>Change from Prior Year Fund Balance (D-A)</b>   | <b>\$12,137,037</b>  | <b>\$5,763,970</b>   | <b>-\$34,633,952</b>       | <b>\$2,128,109</b>      |
| <b>Cash Flow Summary</b>   |                      |                      |                            |                         |
| Revenue Total  | \$72,298,604         | \$63,535,787         | \$48,739,233               | \$53,560,108            |
| Federal Mineral Lease Revenue  | \$71,559,579         | \$62,608,268         | \$48,210,000               | \$53,210,000            |
| Other Fines  | \$0                  |                      |                            |                         |
| Interest Income  | \$739,025            | \$927,519            | \$529,233                  | \$350,108               |
| Misc   | \$0                  | \$0                  |                            |                         |
| Expenses Total   | \$60,508,579.27      | \$57,782,549         | \$85,824,502               | \$58,988,937            |
| Other  | \$0                  |                      |                            | \$0                     |
| DOLA Administration  | \$1,754,344          | \$2,194,640          | \$2,858,088                | \$2,889,775             |
| DOLA Transfers to CDPS (SB11-238 Wildfire Preparedness)  | \$3,315,841          |                      | \$0                        | \$0                     |
| DOLA Transfer to CDPS (SB14-046 Firefighter Safety)  |                      | \$3,315,841          | \$3,315,841                | \$65,481                |
| Indirect and Transfers to DOT  | \$342,725            | \$399,709            |                            |                         |
| Grants-Cities (payments related to existing contracts)   | \$11,756,610         | \$12,867,129         |                            |                         |
| Grants- Counties (payments related to existing contracts)  | \$1,702,305          | \$553,713            |                            |                         |
| Grants- Special Districts (payments related to existing contracts)                                 | \$2,812,675          | \$3,964,603          |                            |                         |
| Grants- School Districts (payments related to existing contracts)                                  | \$25,810             |                      |                            |                         |
| Grants- Intergovernmental (payments related to existing contracts)                                 | \$1,559,806          | \$668,714            |                            |                         |
|  |                      |                      |                            |                         |
|  |                      |                      |                            |                         |
|  |                      |                      |                            |                         |
| Distributions-Cities   | \$14,594,417         | \$12,406,424         |                            |                         |

Schedule 9: Cash Funds Reports  
Department of Local Affairs  
FY 2016-17 Budget Request  
Fund #1550 - Local Government Mineral Impact Fund  
Section 34-63-102, C.R.S. (2015)

|  |              |              |               |              |
|--|--------------|--------------|---------------|--------------|
| Distributions-Counties                                   | \$13,499,179 | \$11,220,275 |               |              |
| Distributions-Special Districts                          | \$6,984,829  | \$5,163,368  |               |              |
| Distributions-School Districts                           | \$2,160,039  | \$2,447,156  |               |              |
| Distributions-Direct (expenditure of prior year payable) |              |              | \$32,580,322  | \$25,087,698 |
| Other Grants/Distributions, Other Transfers              | \$0          | \$2,580,976  | \$40,284,248  | \$27,052,982 |
| Announced Grant Initiatives (Fed Lands, 2013 Flood)      |              |              | \$6,786,003   | \$3,893,001  |
|  |              |              |               |              |
|  |              |              |               |              |
| Net Cash Flow  | \$11,790,025 | \$5,753,239  | -\$37,085,269 | -\$5,428,829 |
|  |              |              |               |              |
|  |              |              |               |              |



| <b>Cash Fund Reserve Balance</b>   | Actual  | Actual              | Appropriated        | Requested           |
|--|---|---------------------|---------------------|---------------------|
|  | FY 2013-14  | FY 2014-15          | FY 2015-16          | FY 2015-17          |
| Uncommitted Fee Reserve Balance<br>(total reserve balance minus exempt assets<br>and previously appropriated funds; calculated<br>based on % of revenue from fees) | \$66,542,843  | \$72,306,814        | \$37,672,862        | \$39,800,971        |
| Target/Alternative Fee Reserve Balance<br>(amount set in statute or 16.5% of total<br>expenses)  | \$9,983,916   | \$9,534,121         | \$14,161,043        | \$9,733,175         |
| <b>Excess Uncommitted Fee Reserve Balance</b>  | <b>\$56,558,928</b>   | <b>\$62,772,693</b> | <b>\$23,511,819</b> | <b>\$30,067,797</b> |
| <b>Compliance Plan (narrative)</b>   | N/A. The funds are exempt from the 16.5% reserve balance limit.   |                     |                     |                     |
|  | ___ Already in Compliance      ___ Statute Change <sup>2</sup> ___<br>Planned Fee Reduction <sup>2</sup>                    |                     |                     |                     |
|  | ___ Planned One-time Expenditure(s) <sup>1</sup> ___ Planned Ongoing<br>Expenditure(s) <sup>2</sup> ___ Waiver <sup>3</sup> |                     |                     |                     |

| <b>Cash Fund Narrative Information</b>                      |   |
|---|---|
| Purpose/Background of Fund                                  | Distribution of grants and loans to local governments for construction and operation of public facilities and services. |
| Fee Sources   | Federal Mineral Lease Revenues from Federal Government  |
| Non-Fee Sources   |   |
| Long Bill Groups Supported by Fund                          | EDO, Property Tax, Division of Housing, Division of Local Government  |
| Non-appropriated Fund Obligations                           |   |
| Statutory or Other Restriction on Use of Fund               |   |
| Revenue Drivers   | Value of mineral and gas production and drilling on federal land  |
| Expenditure Drivers   | Needs of local governments in areas impacted by mineral development   |
| Explanation of any Long-term Liability Funding Requirements | Grants to local governments cross state fiscal years and it can take many years to complete projects.                   |

Schedule 9: Cash Funds Reports  
Department of Local Affairs  
FY 2016-17 Budget Request  
Fund #16E0 - Private Activity Bond Allocation  
Section 24-32-1709.5 (2), C.R.S. (2015)

|  | Actual<br>FY 2013-14 | Actual<br>FY 2014-15 | Appropriated<br>FY 2015-16 | Requested<br>FY 2016-17 |
|--|----------------------|----------------------|----------------------------|-------------------------|
| <b>Year Beginning Fund Balance (A)</b>           | <b>\$88,936</b>      | <b>\$75,699</b>      | <b>\$119,164</b>           | <b>\$140,810</b>        |
| Changes in Cash Assets                           | -\$31,088            | \$43,875             | -\$2,159                   | -\$2,159                |
| Changes in Non-Cash Assets                       | \$0                  | \$0                  | \$0                        | \$0                     |
| Changes in Long-Term Assets                      | \$0                  | \$0                  | \$23,805                   | \$23,805                |
| Changes in Total Liabilities                     | \$17,852             | -\$410               | \$0                        | -\$1                    |
| <b>TOTAL CHANGES TO FUND BALANCE</b>             | <b>-\$13,237</b>     | <b>\$43,465</b>      | <b>\$21,646</b>            | <b>\$21,645</b>         |
| <b>Assets Total</b>                              | <b>\$75,732</b>      | <b>\$119,607</b>     | <b>\$141,253</b>           | <b>\$162,899</b>        |
| Cash (B)   | \$75,732             | \$119,607            | \$117,448                  | \$115,289               |
| Other Assets                                     | \$0                  | \$0                  | \$0                        | \$0                     |
| Long Term Loan Receivables                       | \$0                  | \$0                  | \$23,805                   | \$47,610                |
| <b>Liabilities Total</b>                         | <b>\$33</b>          | <b>\$443</b>         | <b>\$443</b>               | <b>\$444</b>            |
| Accounts Payable                                 | \$10                 | \$443                | \$443                      | \$443                   |
| Deferred Revenue                                 | \$23                 | \$0                  | \$0                        | \$1                     |
| <b>Ending Fund Balance (D)</b>                   | <b>\$75,699</b>      | <b>\$119,164</b>     | <b>\$140,810</b>           | <b>\$162,455</b>        |
| <b>Logical Test</b>                              | <b>TRUE</b>          | <b>TRUE</b>          | <b>TRUE</b>                | <b>TRUE</b>             |
| <b>Net Cash Assets - (B-C)</b>                   | <b>\$75,722</b>      | <b>\$119,164</b>     | <b>\$117,005</b>           | <b>\$114,846</b>        |
| <b>Change from Prior Year Fund Balance (D-A)</b> | <b>-\$13,237</b>     | <b>\$43,465</b>      | <b>\$21,646</b>            | <b>\$21,645</b>         |
| <b>Cash Flow Summary</b>                         |                      |                      |                            |                         |
| Revenue Total                                    | \$70,630             | \$124,419            | \$124,419                  | \$124,419               |
| Service Fees                                     | \$70,630             | \$124,419            | \$124,419                  | \$124,419               |
| Interest   | \$0                  | \$0                  | \$0                        | \$0                     |
| Misc   | \$0                  | \$0                  | \$0                        | \$0                     |
|  | \$0                  | \$0                  | \$0                        | \$0                     |
| Expenses Total                                   | \$83,868             | \$80,954             | \$102,773                  | \$102,773               |
| Personal Svcs                                    | \$77,199             | \$67,267             | \$76,468                   | \$76,468                |
| Other  | \$0                  | \$0                  | \$0                        | \$0                     |
| Operating  | \$6,669              | \$2,262              | \$2,500                    | \$2,500                 |
| Indirect   | \$0                  | \$11,425             | \$23,805                   | \$23,805                |
|  | \$0                  | \$0                  | \$0                        | \$0                     |
|  | \$0                  | \$0                  | \$0                        | \$0                     |
| Change Requests (If Applicable)                  | \$0                  | \$0                  | \$0                        | \$0                     |
| <b>Net Cash Flow</b>                             | <b>-\$13,239</b>     | <b>\$43,465</b>      | <b>\$21,646</b>            | <b>\$21,646</b>         |
|  |                      |                      |                            |                         |
|  |                      |                      |                            |                         |

| <b>Cash Fund Reserve Balance</b>   | Actual   | Actual     | Appropriated | Request    |
|--|--|------------|--------------|------------|
|  | FY 2013-14   | FY 2014-15 | FY 2015-16   | FY 2015-17 |
| Uncommitted Fee Reserve Balance<br>(total reserve balance minus exempt assets<br>and previously appropriated funds; calculated<br>based on % of revenue from fees) | \$75,699   | \$119,164  | \$140,810    | \$162,455  |
| Target/Alternative Fee Reserve Balance<br>(amount set in statute or 16.5% of total<br>expenses)  | N/A  | N/A        | N/A          | N/A        |
| <b>Excess Uncommitted Fee Reserve Balance</b>  | <b>\$0</b>   | <b>\$0</b> | <b>\$0</b>   | <b>\$0</b> |
| <b>Compliance Plan (narrative)</b>   | N/A (The Private Activity Bond Fund Reserve Balance is exempt per<br>Section 24-75-402 (5)(w), C.R.S.) |            |              |            |

### Cash Fund Narrative Information

|  |  |
|--|--|
| Purpose/Background of Fund                               | To cover the costs to administer the Private Activity Bond Program.    |
| Fee Sources  | Private Activity Bond application fees and bond issuance fee.          |
| Non-Fee Sources  | Interest on fund   |
| Long Bill Groups Supported by Fund                       | Division of Housing Private Activity Bond Allocations Fund             |
| <del>Non-appropriated Fund Obligations</del>             |  |
| <del>Statutory or Other Restriction on Use of Fund</del> |  |
| Revenue Drivers  | New applications and projects completed during a previous fiscal year. |
| Expenditure Drivers                                      | Administrative costs   |
| Explanation of any Long-term Liability                   |  |
| Funding Requirements                                     |  |

| Fee Levels              | Actual   | Actual   | Appropriated   | Requested  |
|-------------------------|--|--|--|--|
|                         | FY 2013-14   | FY 2014-15   | FY 2015-16   | FY 2016-17   |
| 1. Bond Application Fee | \$750 / proposal   | \$750 / proposal   | \$750 / proposal   | \$750 / proposal   |
| 2. Administrative Fee   | 0.15% fee on bonds allocated from Statewide Balance due 5 working days of bond closure | 0.15% fee on bonds allocated from Statewide Balance due 5 working days of bond closure | 0.15% fee on bonds allocated from Statewide Balance due 5 working days of bond closure | 0.15% fee on bonds allocated from Statewide Balance due 5 working days of bond closure |

Schedule 9: Cash Funds Reports  
Department of Local Affairs  
FY 2016-17 Budget Request  
Fund #16F0 - Property Tax Exemption Fund  
Section 39-2-117, C.R.S. (2015)

|  | Actual<br>FY 2013-14 | Actual<br>FY 2014-15 | Appropriated<br>FY 2015-16 | Requested<br>FY 2016-17 |
|--|----------------------|----------------------|----------------------------|-------------------------|
| <b>Year Beginning Fund Balance (A)</b>           | <b>\$504,960</b>     | <b>\$398,437</b>     | <b>\$217,587</b>           | <b>\$54,560</b>         |
| Changes in Cash Assets                           | -\$69,519            | -\$186,048           | -\$174,866                 | \$178,594               |
| Changes in Non-Cash Assets                       | -\$3,000             | -\$7,614             | \$6,076                    | -\$1,513                |
| Changes in Long-Term Assets                      | \$0                  | \$0                  | \$0                        | \$0                     |
| Changes in Total Liabilities                     | -\$34,004            | \$12,813             | \$5,763                    | -\$8,114                |
| <b>TOTAL CHANGES TO FUND BALANCE</b>             | <b>-\$106,523</b>    | <b>-\$180,850</b>    | <b>-\$163,027</b>          | <b>\$168,967</b>        |
| <b>Assets Total</b>                              | <b>\$511,321</b>     | <b>\$317,658</b>     | <b>\$148,868</b>           | <b>\$325,949</b>        |
| Cash (B)   | \$503,646            | \$317,597            | \$142,731                  | \$321,325               |
| Other Assets                                     | \$7,675              | \$61                 | \$6,137                    | \$4,624                 |
| Long Term Loan Receivables                       | \$0                  | \$0                  | \$0                        | \$0                     |
| <b>Liabilities Total</b>                         | <b>\$112,884</b>     | <b>\$100,071</b>     | <b>\$94,308</b>            | <b>\$102,422</b>        |
| Accounts Payable                                 | \$112,884            | \$100,071            | \$94,308                   | \$102,421               |
| Deferred Revenue                                 | \$0                  | \$0                  | \$0                        | \$1                     |
| <b>Ending Fund Balance (D)</b>                   | <b>\$398,437</b>     | <b>\$217,587</b>     | <b>\$54,560</b>            | <b>\$223,527</b>        |
| <b>Logical Test</b>                              | <b>TRUE</b>          | <b>TRUE</b>          | <b>TRUE</b>                | <b>TRUE</b>             |
| <b>Net Cash Assets - (B-C)</b>                   | <b>\$390,762</b>     | <b>\$217,526</b>     | <b>\$48,423</b>            | <b>\$218,904</b>        |
| <b>Change from Prior Year Fund Balance (D-A)</b> | <b>-\$106,523</b>    | <b>-\$180,850</b>    | <b>-\$163,027</b>          | <b>\$168,967</b>        |
| <b>Cash Flow Summary</b>                         |                      |                      |                            |                         |
| Revenue Total                                    | \$999,328            | \$1,009,701          | \$1,009,701                | \$1,009,702             |
| Applications                                     | \$97,050             | \$0                  | \$0                        | \$0                     |
| Filing Fees                                      | \$899,958            | \$1,006,701          | \$1,006,701                | \$1,006,701             |
| Misc   | \$2,320              | \$3,000              | \$3,000                    | \$3,000                 |
|  | \$0                  | \$0                  | \$0                        | \$1                     |
| Expenses Total                                   | \$1,105,852          | \$1,190,550          | \$1,202,008                | \$1,202,008             |
| Personal Svcs                                    | \$776,487            | \$936,114            | \$936,114                  | \$936,114               |
| Other  | \$0                  | \$0                  | \$0                        | \$0                     |
| Operating  | \$159,599            | \$82,808             | \$82,808                   | \$82,808                |
| Indirect   | \$169,766            | \$171,628            | \$183,086                  | \$183,086               |
|  | \$0                  | \$0                  | \$0                        | \$0                     |
|  | \$0                  | \$0                  | \$0                        | \$0                     |
| Change Requests (If Applicable)                  | \$0                  | \$0                  | \$0                        | \$0                     |
| <b>Net Cash Flow</b>                             | <b>-\$106,523</b>    | <b>-\$180,849</b>    | <b>-\$192,307</b>          | <b>-\$192,306</b>       |

| <b>Cash Fund Reserve Balance</b>   | Actual   | Actual          | Appropriated       | Requested       |
|--|--|-----------------|--------------------|-----------------|
|  | FY 2013-14   | FY 2014-15      | FY 2015-16         | FY 2016-17      |
| Uncommitted Fee Reserve Balance<br>(total reserve balance minus exempt assets<br>and previously appropriated funds; calculated<br>based on % of revenue from fees) | \$398,437  | \$217,587       | \$54,560           | \$223,527       |
| Target/Alternative Fee Reserve Balance<br>(amount set in statute or 16.5% of total<br>expenses)  | \$182,466  | \$196,441       | \$198,331          | \$198,331       |
| <b>Excess Uncommitted Fee Reserve Balance</b>  | <b>\$215,971</b>   | <b>\$21,146</b> | <b>(\$143,771)</b> | <b>\$25,196</b> |
| <b>Compliance Plan (narrative)</b>   | N/A- Fund is exempt from the Target Fee Reserve Balance of 16.5% per Section 24-75-402 (2)(e)(V), C.R.S. |                 |                    |                 |

| <b>Cash Fund Narrative Information</b>                      |   |
|---|---|
| Purpose/Background of Fund                                  | To cover a portion of the costs to administer the Property Tax Exemption Program. |
| Fee Sources   | Property Tax exemption requestors   |
| Non-Fee Sources   |   |
| Long Bill Groups Supported by Fund                          | Cash Funds  |
| Non-appropriated Fund Obligations                           |   |
| Statutory or Other Restriction on Use of Fund               |   |
| Revenue Drivers   | The number of property tax exemption requests and plans received annually.        |
| Expenditure Drivers   | Program costs   |
| Explanation of any Long-term Liability Funding Requirements |   |

| <b>Fee Levels (if applicable)</b>                         | Actual     | Actual     | Appropriated | Requested  |
|---|------------|------------|--------------|------------|
|   | FY 2013-14 | FY 2014-15 | FY 2015-16   | FY 2015-17 |
| 1. Property Tax Exemption Application Fee - set by C.R.S. | \$175      | \$175      | \$175        | \$175      |
| 2. Annual Report - Timely Filing                          | \$75       | \$75       | \$75         | \$75       |
| 3. Annual Report - Late Filing                            | \$250      | \$250      | \$250        | \$250      |



Schedule 9: Cash Funds Reports  
Department of Local Affairs  
FY 2016-17 Budget Request  
Fund #1970 - Homeless Prevention Activities Program Fund  
Section 39-22-1302 (1), C.R.S. (2015)

|  | Actual<br>FY 2013-14 | Actual<br>FY 2014-15 | Appropriated<br>FY 2015-16 | Request<br>FY 2016-17 |
|--|----------------------|----------------------|----------------------------|-----------------------|
| <b>Year Beginning Fund Balance (A)</b>           | <b>\$160,980</b>     | <b>\$164,434</b>     | <b>\$137,723</b>           | <b>\$137,551</b>      |
| Changes in Cash Assets                           | \$28,909             | -\$45,882            | \$0                        | \$0                   |
| Changes in Non-Cash Assets                       | \$0                  | \$0                  | \$0                        | \$0                   |
| Changes in Long-Term Assets                      | \$0                  | \$0                  | \$0                        | \$0                   |
| Changes in Total Liabilities                     | -\$25,455            | \$19,171             | -\$172                     | \$0                   |
| <b>TOTAL CHANGES TO FUND BALANCE</b>             | <b>\$3,454</b>       | <b>-\$26,711</b>     | <b>-\$172</b>              | <b>\$0</b>            |
| <b>Assets Total</b>                              | <b>\$195,433</b>     | <b>\$149,551</b>     | <b>\$149,551</b>           | <b>\$149,551</b>      |
| Cash (B)   | \$195,433            | \$149,551            | \$149,551                  | \$149,551             |
| Other Assets                                     | \$0                  | \$0                  | \$0                        | \$0                   |
| Long Term Loan Receivables                       | \$0                  | \$0                  | \$0                        | \$0                   |
| <b>Liabilities Total</b>                         | <b>\$30,999</b>      | <b>\$11,828</b>      | <b>\$12,000</b>            | <b>\$12,000</b>       |
| Accounts Payable                                 | \$30,999             | \$11,828             | \$12,000                   | \$12,000              |
| Deferred Revenue                                 | \$0                  | \$0                  | \$0                        | \$0                   |
| <b>Ending Fund Balance (D)</b>                   | <b>\$164,434</b>     | <b>\$137,723</b>     | <b>\$137,551</b>           | <b>\$137,551</b>      |
| <b>Logical Test</b>                              | <b>TRUE</b>          | <b>TRUE</b>          | <b>TRUE</b>                | <b>TRUE</b>           |
| <b>Net Cash Assets - (B-C)</b>                   | <b>\$164,434</b>     | <b>\$137,723</b>     | <b>\$137,551</b>           | <b>\$137,551</b>      |
| <b>Change from Prior Year Fund Balance (D-A)</b> | <b>\$3,454</b>       | <b>-\$26,711</b>     | <b>-\$172</b>              | <b>\$0</b>            |
| <b>Cash Flow Summary</b>                         |                      |                      |                            |                       |
| Revenue Total                                    | \$110,321            | \$97,591             | \$103,803                  | \$103,803             |
| Donations  | \$109,176            | \$96,288             | \$102,500                  | \$102,500             |
| Interest   | \$1,145              | \$1,303              | \$1,303                    | \$1,303               |
|  | \$0                  | \$0                  | \$0                        | \$0                   |
| Expenses Total                                   | \$106,867            | \$124,197            | \$103,803                  | \$103,803             |
| Personal Services                                | \$12,500             | \$12,500             | \$12,500                   | \$12,500              |
| Grants   | \$91,867             | \$109,197            | \$88,803                   | \$88,803              |
| Operating  | \$2,500              | \$2,500              | \$2,500                    | \$2,500               |
| Indirect Costs                                   | \$0                  | \$0                  | \$0                        | \$0                   |
|  | \$0                  | \$0                  | \$0                        | \$0                   |
|  | \$0                  | \$0                  | \$0                        | \$0                   |
| Change Requests (If Applicable)                  | \$0                  | \$0                  | \$0                        | \$0                   |
| <b>Net Cash Flow</b>                             | <b>\$3,454</b>       | <b>-\$26,606</b>     | <b>\$0</b>                 | <b>\$0</b>            |

| <b>Cash Fund Reserve Balance</b>   | Actual  | Estimated  | Appropriated | Request    |
|--|---|------------|--------------|------------|
|  | FY 2013-14  | FY 2014-15 | FY 2015-16   | FY 2016-17 |
| Uncommitted Fee Reserve Balance<br>(total reserve balance minus exempt assets<br>and previously appropriated funds; calculated<br>based on % of revenue from fees) | \$164,434   | \$137,723  | \$137,551    | \$137,551  |
| Target/Alternative Fee Reserve Balance<br>(amount set in statute or 16.5% of total<br>expenses)  | N/A   | N/A        | N/A          | N/A        |
| <b>Excess Uncommitted Fee Reserve Balance</b>  | <b>N/A</b>  | <b>N/A</b> | <b>N/A</b>   | <b>N/A</b> |
| <b>Compliance Plan (narrative)</b>   | N/A. Per Section 24-75-402 (2)(e)(VI), C.R.S., this fund is<br>exempt from the target reserve requirements. |            |              |            |

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

Schedule 9: Cash Funds Reports  
Department of Local Affairs  
FY 2016-17 Budget Request  
Fund #25Z0 -Geothermal Resource Leasing Fund  
Section 34-63-105 C.R.S. (2015)

|  | Actual<br>FY 2013-14 | Actual<br>FY 2014-15 | Appropriated<br>FY 2015-16 | Requested<br>FY 2016-17 |
|--|----------------------|----------------------|----------------------------|-------------------------|
| <b>Year Beginning Fund Balance (A)</b>           | <b>\$34,456</b>      | <b>\$47,142</b>      | <b>\$50,033</b>            | <b>\$52,924</b>         |
| Changes in Cash Assets                           | \$12,687             | \$2,891              | \$2,891                    | -\$22,109               |
| 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                     |
| <b>TOTAL CHANGES TO FUND BALANCE</b>             | <b>\$12,687</b>      | <b>\$2,891</b>       | <b>\$2,891</b>             | <b>-\$22,109</b>        |
| <b>Assets Total</b>                              | <b>\$47,142</b>      | <b>\$50,033</b>      | <b>\$52,924</b>            | <b>\$30,815</b>         |
| Cash (B)   | \$47,142             | \$50,033             | \$52,924                   | \$30,815                |
| Other Assets                                     | \$0                  | \$0                  | \$0                        | \$0                     |
| Long Term Loan Receivables                       | \$0                  | \$0                  | \$0                        | \$0                     |
| <b>Liabilities Total</b>                         | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>                 | <b>\$0</b>              |
| Accounts Payable                                 | \$0                  | \$0                  | \$0                        | \$0                     |
| Deferred Revenue                                 | \$0                  | \$0                  | \$0                        | \$0                     |
| <b>Ending Fund Balance (D)</b>                   | <b>\$47,142</b>      | <b>\$50,033</b>      | <b>\$52,924</b>            | <b>\$30,815</b>         |
| <b>Logical Test</b>                              | <b>TRUE</b>          | <b>TRUE</b>          | <b>TRUE</b>                | <b>TRUE</b>             |
| <b>Net Cash Assets - (B-C)</b>                   | <b>\$47,142</b>      | <b>\$50,033</b>      | <b>\$52,924</b>            | <b>\$30,815</b>         |
| <b>Change from Prior Year Fund Balance (D-A)</b> | <b>\$12,687</b>      | <b>\$2,891</b>       | <b>\$2,891</b>             | <b>-\$22,109</b>        |
| <b>Cash Flow Summary</b>                         |                      |                      |                            |                         |
| Revenue Total                                    | \$35                 | \$2,891              | \$2,891                    | \$2,891                 |
| Leasing Revenues                                 | \$0                  | \$2,858              | \$2,858                    | \$2,858                 |
| Interest   | \$35                 | \$33                 | \$33                       | \$33                    |
|  | \$0                  | \$0                  | \$0                        | \$0                     |
| Expenses Total                                   | \$0                  | \$0                  | \$0                        | \$25,000                |
| Geothermal Program Grants                        | \$0                  | \$0                  | \$0                        | \$25,000                |
|  | \$0                  | \$0                  | \$0                        | \$0                     |
|  | \$0                  | \$0                  | \$0                        | \$0                     |
|  | \$0                  | \$0                  | \$0                        | \$0                     |
|  | \$0                  | \$0                  | \$0                        | \$0                     |
|  | \$0                  | \$0                  | \$0                        | \$0                     |
| Change Requests (If Applicable)                  | \$0                  | \$0                  | \$0                        | \$0                     |
| <b>Net Cash Flow</b>                             | <b>\$35</b>          | <b>\$2,891</b>       | <b>\$2,891</b>             | <b>-\$22,109</b>        |
|  |                      |                      |                            |                         |
|  |                      |                      |                            |                         |

| <b>Cash Fund Reserve Balance</b>   | Actual  | Estimated       | Requested       | Requested       |
|--|---|-----------------|-----------------|-----------------|
|  | FY 2013-14  | FY 2014-15      | FY 2015-16      | FY 2015-17      |
| Uncommitted Fee Reserve Balance<br>(total reserve balance minus exempt assets<br>and previously appropriated funds; calculated<br>based on % of revenue from fees) | \$47,142  | \$50,033        | \$52,924        | \$30,815        |
| Target/Alternative Fee Reserve Balance<br>(amount set in statute or 16.5% of total<br>expenses)  | \$0   | \$0             | \$0             | \$4,125         |
| <b>Excess Uncommitted Fee Reserve Balance</b>  | <b>\$47,142</b>   | <b>\$50,033</b> | <b>\$52,924</b> | <b>\$26,690</b> |
| <b>Compliance Plan (narrative)</b>   | N/A. Geothermal Resource Leasing Fund Balance<br>estimated to be under the minimum threshold. |                 |                 |                 |

| <b>Cash Fund Narrative Information</b> |  |
|--|--|
| Purpose/Background of Fund             | The executive director of the Department of Local Affairs, in consultation with the Governor's Energy Office, awards competitive grants for the promotion of the development of geothermal energy resources. |
| Fee Sources                            | Sales, bonuses, royalties, leases, and rentals received by the State from federal lands in Colorado related to geothermal resources.   |
| Non-Fee Sources                        | Interest   |
| Long Bill Groups Supported by Fund     | (4) Division of Local Government (B) Field Services, Local Government Geothermal Grants line.  |

Schedule 9: Cash Funds Reports  
Department of Local Affairs  
FY 2016-17 Budget Request  
Fund #2740 - Limited Gaming Impact Fund  
Section 12-47.1-1601, C.R.S. (2015)

|  | Actual<br>FY 2013-14 | Actual<br>FY 2014-15 | Appropriated<br>FY 2015-16 | Requested<br>FY 2016-17 |
|--|----------------------|----------------------|----------------------------|-------------------------|
| <b>Year Beginning Fund Balance (A)</b>           | <b>\$8,795,908</b>   | <b>\$8,032,668</b>   | <b>\$8,891,345</b>         | <b>\$9,750,023</b>      |
| Changes in Cash Assets                           | -\$1,471,266         | \$5,225,652          | \$828,007                  | \$828,008               |
| Changes in Non-Cash Assets                       | \$1,399,194          | -\$5,000,000         | \$0                        | \$0                     |
| Changes in Long-Term Assets                      | \$0                  | \$0                  | \$30,671                   | \$30,671                |
| Changes in Total Liabilities                     | -\$610,900           | \$633,025            | \$0                        | \$0                     |
| <b>TOTAL CHANGES TO FUND BALANCE</b>             | <b>-\$682,972</b>    | <b>\$858,677</b>     | <b>\$858,678</b>           | <b>\$858,679</b>        |
| <b>Assets Total</b>                              | <b>\$9,429,400</b>   | <b>\$9,655,052</b>   | <b>\$10,513,730</b>        | <b>\$11,372,409</b>     |
| Cash (B)   | \$4,429,400          | \$9,655,052          | \$10,483,059               | \$11,311,067            |
| Other Assets                                     | \$5,000,000          | \$0                  | \$0                        | \$0                     |
| Long Term Loan Receivables                       | \$0                  | \$0                  | \$30,671                   | \$61,342                |
| <b>Liabilities Total</b>                         | <b>\$1,396,732</b>   | <b>\$763,707</b>     | <b>\$763,707</b>           | <b>\$763,707</b>        |
| Accounts Payable                                 | \$173,143            | \$0                  | \$0                        | \$0                     |
| Intergovernmental Payables                       | \$1,223,589          | \$763,707            | \$763,707                  | \$763,707               |
| <b>Ending Fund Balance (D)</b>                   | <b>\$8,032,668</b>   | <b>\$8,891,345</b>   | <b>\$9,750,023</b>         | <b>\$10,608,702</b>     |
| <b>Logical Test</b>                              | <b>FALSE</b>         | <b>TRUE</b>          | <b>TRUE</b>                | <b>TRUE</b>             |
| <b>Net Cash Assets - (B-C)</b>                   | <b>\$4,256,257</b>   | <b>\$9,655,052</b>   | <b>\$10,483,059</b>        | <b>\$11,311,067</b>     |
| <b>Change from Prior Year Fund Balance (D-A)</b> | <b>-\$763,240</b>    | <b>\$858,677</b>     | <b>\$858,678</b>           | <b>\$858,679</b>        |
| <b>Cash Flow Summary</b>                         |                      |                      |                            |                         |
| Revenue Total                                    | \$5,000,000          | \$5,165,789          | \$5,165,789                | \$5,165,790             |
| Limited Gaming                                   | \$5,000,000          | \$5,165,789          | \$5,165,789                | \$5,165,789             |
|  | \$0                  | \$0                  | \$0                        | \$0                     |
| Misc   | \$0                  | \$0                  | \$0                        | \$0                     |
|  | \$0                  | \$0                  | \$0                        | \$1                     |
| Expenses Total                                   | \$5,763,240          | \$4,307,111          | \$4,307,111                | \$4,307,111             |
| Personal Svcs                                    | \$0                  | \$121,736            | \$121,736                  | \$121,736               |
| Grants-Cities                                    | \$715,213            | \$588,922            | \$588,922                  | \$588,922               |
| Grants- Counties                                 | \$4,454,357          | \$3,270,304          | \$3,270,304                | \$3,270,304             |
| Grants- Special Districts                        | \$493,670            | \$182,096            | \$182,096                  | \$182,096               |
| Other  | \$100,000            | \$100,000            | \$100,000                  | \$100,000               |
| Operating  | \$0                  | \$13,382             | \$13,382                   | \$13,382                |
| Indirect   | \$0                  | \$30,671             | \$30,671                   | \$30,671                |
|  | \$0                  | \$0                  | \$0                        | \$0                     |
|  | \$0                  | \$0                  | \$0                        | \$0                     |
| Change Requests (If Applicable)                  | \$0                  | \$0                  | \$0                        | \$0                     |
| <b>Net Cash Flow</b>                             | <b>-\$763,240</b>    | <b>\$858,678</b>     | <b>\$858,678</b>           | <b>\$858,679</b>        |
|  |                      |                      |                            |                         |
|  |                      |                      |                            |                         |

| <b>Cash Fund Reserve Balance</b>   | Actual   | Actual             | Appropriated       | Requested          |
|--|--|--------------------|--------------------|--------------------|
|  | FY 2013-14   | FY 2014-15         | FY 2015-16         | FY 2016-17         |
| Uncommitted Fee Reserve Balance<br>(total reserve balance minus exempt assets<br>and previously appropriated funds; calculated<br>based on % of revenue from fees) | \$8,032,668  | \$8,891,345        | \$9,750,023        | \$10,608,702       |
| Target/Alternative Fee Reserve Balance<br>(amount set in statute or 16.5% of total<br>expenses)  | \$950,935  | \$710,673          | \$710,673          | \$710,673          |
| <b>Excess Uncommitted Fee Reserve Balance</b>  | <b>\$7,081,733</b>   | <b>\$8,180,672</b> | <b>\$9,039,350</b> | <b>\$9,898,028</b> |
| <b>Compliance Plan (narrative)</b>   | N/A (Per Section 12-47.1-1601, C.R.S., which states that any unencumbered moneys in this fund remain available for expenditure in subsequent fiscal years. |                    |                    |                    |

| <b>Cash Fund Narrative Information</b>                      |   |
|---|---|
| Purpose/Background of Fund                                  | For the purpose of providing financial assistance to designated local governments for documented gaming impacts.  |
| Fee Sources   |   |
| Non-Fee Sources   | Pursuant to section 9 (5) (b) (II) of article XVIII of the State Constitution, a percentage of the gaming revenues, which shall be determined by the gaming commission in consultation with the local government limited gaming impact advisory committee created in section 12-47.1-1602, C.R.S., shall be transferred annually to the fund. |
| Long Bill Groups Supported by Fund                          | Field Services Program Costs; Indirect Cost Assessment; Limited Gaming Impact Grant Line  |
| Non-appropriated Fund Obligations                           |   |
| 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 admin  |
| Explanation of any Long-term Liability Funding Requirements |   |

Schedule 9: Cash Funds Reports  
Department of Local Affairs  
FY 2016-17 Budget Request  
Fund #28E0 -Board of Assessment Appeals Cash Fund  
Section 39-2-125(1)(h) C.R.S. (2015)

|  | Assessment<br>Year | Non Assessment<br>Year | Assessment<br>Year | Non Assessment<br>Year |
|--|--------------------|------------------------|--------------------|------------------------|
|  | Actual             | Actual                 | Appropriated       | Request                |
|  | FY 2013-14         | FY 2014-15             | FY 2015-16         | FY 2016-17             |
| <b>Year Beginning Fund Balance (A)</b>   | <b>\$0</b>         | <b>\$69,720</b>        | <b>\$82,908</b>    | <b>\$64,481</b>        |
| Changes in Cash Assets   | \$116,110          | -\$16,959              | -\$18,427          | \$14,079               |
| Changes in Non-Cash Assets   | \$304              | -\$304                 | \$0                | \$0                    |
| Changes in Long-Term Assets  | \$0                | \$0                    | \$0                | \$0                    |
| Changes in Total Liabilities   | \$0                | \$30,451               | \$0                | -\$1                   |
| <b>TOTAL CHANGES TO FUND BALANCE</b>   | <b>\$116,413</b>   | <b>\$13,188</b>        | <b>-\$18,427</b>   | <b>\$14,078</b>        |
| <b>Assets Total</b>  | <b>\$116,413</b>   | <b>\$99,151</b>        | <b>\$80,724</b>    | <b>\$94,803</b>        |
| Cash (B)   | \$116,110          | \$99,151               | \$80,724           | \$94,803               |
| Other Assets   | \$304              | \$0                    | \$0                | \$0                    |
| Long Term Loan Receivables   | \$0                | \$0                    | \$0                | \$0                    |
| <b>Liabilities Total</b>   | <b>\$46,694</b>    | <b>\$16,243</b>        | <b>\$16,243</b>    | <b>\$16,244</b>        |
| Accounts Payable   | \$46,694           | \$16,243               | \$16,243           | \$16,243               |
| Deferred Revenue   | \$0                | \$0                    | \$0                | \$1                    |
| <b>Ending Fund Balance (D)</b>   | <b>\$69,720</b>    | <b>\$82,908</b>        | <b>\$64,481</b>    | <b>\$78,559</b>        |
| <b>Logical Test</b>  | <b>TRUE</b>        | <b>TRUE</b>            | <b>TRUE</b>        | <b>TRUE</b>            |
| <b>Net Cash Assets - (B-C)</b>   | <b>\$69,720</b>    | <b>\$82,908</b>        | <b>\$64,481</b>    | <b>\$78,560</b>        |
| <b>Change from Prior Year Fund Balance (D-A)</b>   | <b>\$69,720</b>    | <b>\$13,188</b>        | <b>-\$18,427</b>   | <b>\$14,078</b>        |
|  |                    |                        |                    |                        |
|  |                    |                        |                    |                        |
| <b>Cash Flow Summary</b>   |                    |                        |                    |                        |
| Revenue Total  | \$225,993          | \$114,841              | \$149,573          | \$114,841              |
| Filing Fees-Agent/Attorney   | \$191,464          | \$113,468              | \$148,200          | \$113,468              |
| Filing Fees- Pro se Taxpayer   | \$979              | \$0                    | \$0                | \$0                    |
| Other Svc Charges  | \$32,502           | \$0                    | \$0                | \$0                    |
| Interest   | \$1,047            | \$1,373                | \$1,373            | \$1,373                |
|  | \$0                | \$0                    | \$0                | \$0                    |
| Expenses Total   | \$156,273          | \$101,652              | \$168,000          | \$100,762              |
| S.B. 13-146 Program Expenses (Note 1)  | \$156,273          | \$83,652               | \$150,000          | \$82,762               |
| Indirect   | \$0                | \$18,000               | \$18,000           | \$18,000               |
|  | \$0                | \$0                    | \$0                | \$0                    |
|  | \$0                | \$0                    | \$0                | \$0                    |
|  | \$0                | \$0                    | \$0                | \$0                    |
| Change Requests (If Applicable)  | \$0                | \$0                    | \$0                | \$0                    |
| <b>Net Cash Flow</b>   | <b>\$69,720</b>    | <b>\$13,189</b>        | <b>-\$18,427</b>   | <b>\$14,079</b>        |
| Note 1- FY 2013-14 Refinance CF & GF annual adjustment (due to reduced collection of Fee Revenues from reduced number of fee filings during non assessment years and increase in revenues in assessment years) |                    |                        |                    |                        |



| Cash Fund Reserve Balance  | Actual   | Estimated  | Requested  | Requested  |
|--|--|------------|------------|------------|
|  | FY 2013-14   | FY 2014-15 | FY 2015-16 | FY 2016-17 |
| Uncommitted Fee Reserve Balance<br>(total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$69,720   | \$82,908   | \$64,481   | \$78,559   |
| Target/Alternative Fee Reserve Balance<br>(amount set in statute or 16.5% of total expenses)   | \$25,785   | \$16,773   | \$27,720   | \$16,626   |
| Excess Uncommitted Fee Reserve Balance   | \$43,935   | \$66,135   | \$36,761   | \$61,933   |
| Compliance Plan (narrative)  | N/A- Fees set in statute which exempts fund from 16.5% fee reserve balance requirements per Section 24-75-402, C.R.S.  |            |            |            |
|  |  |            |            |            |
| Cash Fund Narrative Information  |  |            |            |            |
| Purpose/Background of Fund   | SB 13-146 created Board of Assessment Appeals Cash fund with revenue from filing fees. Fees are on a two year cycle- Assessment year (majority of revenues); and Non Assessment year (decrease in revenues). |            |            |            |
| 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 Line, EDO, POTS lines (HLD, STD, AED, SAED), Indirect Costs.  |            |            |            |

Schedule 9: Cash Funds Reports  
Department of Local Affairs  
FY 2016-17 Budget Request  
Fund #28U0 - Firefighter Benefits Cash Fund  
Section 29-5-302 (11)(a), C.R.S. (2015)

|  | Actual<br>FY 2013-14 | Actual<br>FY 2014-15 | Appropriated<br>FY 2015-16 | Request<br>FY 2016-17 |
|--|----------------------|----------------------|----------------------------|-----------------------|
| <b>Year Beginning Fund Balance (A)</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$103,838</b>           | <b>\$108,675</b>      |
| Changes in Cash Assets                           | \$0                  | \$135,163            | \$4,837                    | \$0                   |
| Changes in Non-Cash Assets                       | \$0                  | \$0                  | \$0                        | \$0                   |
| Changes in Long-Term Assets                      | \$0                  | \$0                  | \$0                        | \$0                   |
| Changes in Total Liabilities                     | \$0                  | -\$31,325            | \$0                        | \$0                   |
| <b>TOTAL CHANGES TO FUND BALANCE</b>             | <b>\$0</b>           | <b>\$103,838</b>     | <b>\$4,837</b>             | <b>\$0</b>            |
| <b>Assets Total</b>                              | <b>\$0</b>           | <b>\$135,163</b>     | <b>\$140,000</b>           | <b>\$140,000</b>      |
| Cash (B)   | \$0                  | \$135,163            | \$140,000                  | \$140,000             |
| Other Assets                                     | \$0                  | \$0                  | \$0                        | \$0                   |
| Long Term Loan Receivables                       | \$0                  | \$0                  | \$0                        | \$0                   |
| <b>Liabilities Total</b>                         | <b>\$0</b>           | <b>\$31,325</b>      | <b>\$31,325</b>            | <b>\$31,325</b>       |
| Accounts Payable                                 | \$0                  | \$31,325             | \$31,325                   | \$31,325              |
| Deferred Revenue                                 | \$0                  | \$0                  | \$0                        | \$0                   |
| <b>Ending Fund Balance (D)</b>                   | <b>\$0</b>           | <b>\$103,838</b>     | <b>\$108,675</b>           | <b>\$108,675</b>      |
| <b>Logical Test</b>                              | <b>TRUE</b>          | <b>TRUE</b>          | <b>TRUE</b>                | <b>TRUE</b>           |
| <b>Net Cash Assets - (B-C)</b>                   | <b>\$0</b>           | <b>\$103,838</b>     | <b>\$108,675</b>           | <b>\$108,675</b>      |
| <b>Change from Prior Year Fund Balance (D-A)</b> | <b>\$0</b>           | <b>\$103,838</b>     | <b>\$4,837</b>             | <b>\$0</b>            |
|  |                      |                      |                            |                       |
|  |                      |                      |                            |                       |
| <b>Cash Flow Summary</b>                         |                      |                      |                            |                       |
| Revenue Total                                    | \$0                  | \$850,350            | \$939,053                  | \$939,053             |
| Transfer from DOLA                               | \$0                  | \$850,350            | \$939,053                  | \$939,053             |
| Interest   | \$0                  | \$0                  | \$0                        | \$0                   |
|  | \$0                  | \$0                  | \$0                        | \$0                   |
| Expenses Total                                   | \$0                  | \$746,512            | \$0                        | \$0                   |
| Personal Services                                | \$0                  | \$0                  | \$58,692                   | \$58,692              |
| Operating Expenses                               | \$0                  | \$0                  | \$475                      | \$0                   |
| Distributions - Cities                           | \$0                  | \$423,121            | \$0                        | \$0                   |
| Distributions - Counties                         | \$0                  | \$875                | \$0                        | \$0                   |
| Distributions - Special Districts                | \$0                  | \$322,516            | \$0                        | \$0                   |
|  | \$0                  | \$0                  | \$0                        | \$0                   |
|  | \$0                  | \$0                  | \$0                        | \$0                   |
|  | \$0                  | \$0                  | \$0                        | \$0                   |
| Change Requests (If Applicable)                  | \$0                  | \$0                  | \$0                        | \$0                   |
| <b>Net Cash Flow</b>                             | <b>\$0</b>           | <b>\$103,838</b>     | <b>\$939,053</b>           | <b>\$939,053</b>      |
|  |                      |                      |                            |                       |
|  |                      |                      |                            |                       |

| <b>Cash Fund Reserve Balance</b>   | Actual  | Actual     | Appropriated | Request    |
|--|---|------------|--------------|------------|
|  | FY 2013-14  | FY 2014-15 | FY 2015-16   | FY 2016-17 |
| Uncommitted Fee Reserve Balance<br>(total reserve balance minus exempt assets<br>and previously appropriated funds; calculated<br>based on % of revenue from fees) | \$0   | \$103,838  | \$108,675    | \$108,675  |
| Target/Alternative Fee Reserve Balance<br>(Amount set in statute or 16.5% of total<br>expenses)  | N/A   | N/A        | N/A          | N/A        |
| <b>Excess Uncommitted Fee Reserve Balance</b>  | <b>\$0</b>  | <b>\$0</b> | <b>\$0</b>   | <b>\$0</b> |
| <b>Compliance Plan (narrative)</b>   | N/A (Since this fund was established with a transfer from<br>the General Fund, it is exempt from reserve requirements per<br>Section 24-75-402 (2)(e)(III), C.R.S.) |            |              |            |

| <b>Cash Fund Narrative Information</b> |   |
|--|---|
| Purpose/Background of Fund             | Reimburse municipalities, special districts, fire authorities,<br>or county improvement districts for the direct costs of<br>maintaining accident insurance for firefighters. |
| Fee Sources                            | General Fund transfer   |
| Non-Fee Sources                        |   |
| Long Bill Groups Supported by Fund     | (4) Division of Local Government, (A) Local Government<br>and Community Services, (2) Local Government Services,<br>Firefighter Heart and Circulatory Malfunction Benefits    |

Schedule 9: Cash Funds Reports  
Department of Local Affairs  
FY 2016-17 Budget Request  
Fund #4200 - Search and Rescue Fund  
Section 33-1-112.5, C.R.S. (2015)

|  | Actual           | Appropriated     | Appropriated     | Request          |
|--|------------------|------------------|------------------|------------------|
|  | FY 2013-14       | FY 2014-15       | FY 2015-16       | FY 2016-17       |
| <b>Year Beginning Fund Balance (A)</b>           | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       |
| Changes in Cash Assets                           | -\$14,245        | \$20,358         | \$24,660         | \$0              |
| Changes in Non-Cash Assets                       | -\$1,021         | \$0              | \$0              | \$0              |
| Changes in Long-Term Assets                      | \$0              | \$0              | \$0              | \$0              |
| Changes in Total Liabilities                     | \$15,266         | -\$20,358        | -\$24,660        | \$0              |
| <b>TOTAL CHANGES TO FUND BALANCE</b>             | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       |
| <b>Assets Total</b>                              | <b>\$287,577</b> | <b>\$307,935</b> | <b>\$332,595</b> | <b>\$332,595</b> |
| Cash (B)   | \$287,577        | \$307,935        | \$332,595        | \$332,595        |
| Other Assets                                     | \$0              | \$0              | \$0              | \$0              |
| Long Term Loan Receivables                       | \$0              | \$0              |                  |                  |
| <b>Liabilities Total</b>                         | <b>\$287,577</b> | <b>\$307,935</b> | <b>\$332,595</b> | <b>\$332,595</b> |
| Accounts Payable                                 | \$19,952         | \$0              | \$0              | \$0              |
| Intergovernmental Payables                       | \$267,625        | \$307,935        | \$332,595        | \$332,595        |
| <b>Ending Fund Balance (D)</b>                   | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       |
|  | \$0              | \$0              | \$0              |                  |
| <b>Logical Test</b>                              | <b>TRUE</b>      | <b>TRUE</b>      | <b>TRUE</b>      | <b>TRUE</b>      |
| <b>Net Cash Assets - (B-C)</b>                   | <b>\$267,625</b> | <b>\$307,935</b> | <b>\$332,595</b> | <b>\$332,595</b> |
| <b>Change from Prior Year Fund Balance (D-A)</b> | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       |
|  |                  |                  |                  |                  |
|  |                  |                  |                  |                  |
| <b>Cash Flow Summary</b>                         |                  |                  |                  |                  |
| Revenue Total                                    | \$437,739        | \$462,410        | \$474,309        | \$474,309        |
| Licenses   | \$352,210        | \$451,723        | \$474,309        | \$474,309        |
| CORSAR Cards-DNR                                 | \$3,340          | \$0              | \$0              | \$0              |
| CORSAR Cards-DOLA                                | \$69,289         | \$0              | \$0              | \$0              |
| Misc   | \$12,899         | \$10,687         | \$0              | \$0              |
| Expenses Total                                   | \$437,739        | \$462,410        | \$474,309        | \$474,309        |
| Personal Svcs                                    | \$88,276         | \$102,926        | \$102,926        | \$102,926        |
| Grants-Counties                                  | \$0              | \$0              | \$0              | \$0              |
| Grants-Cities                                    |                  |                  |                  |                  |
| Distributions- Counties                          | \$307,086        | \$320,696        | \$332,595        | \$332,595        |
| Grants- Special Districts                        | \$0              | \$0              | \$0              | \$0              |
| Other  | \$0              | \$0              | \$0              | \$0              |
| Operating  | \$17,007         | \$12,005         | \$12,005         | \$12,005         |
| Indirect   | \$25,370         | \$26,782         | \$26,782         | \$26,782         |
|  | \$0              | \$0              | \$0              | \$0              |
|  | \$0              | \$0              | \$0              | \$0              |
| Change Requests (If Applicable)                  | \$0              | \$0              | \$0              | \$0              |
| Net Cash Flow                                    | \$0              | \$0              | \$0              | \$0              |

| <b>Cash Fund Reserve Balance</b>   | Actual   | Estimated         | Requested         | Requested         |
|--|--|-------------------|-------------------|-------------------|
|  | FY 2013-14   | FY 2014-15        | FY 2015-16        | FY 2016-17        |
| Uncommitted Fee Reserve Balance<br>(total reserve balance minus exempt assets<br>and previously appropriated funds; calculated<br>based on % of revenue from fees) | \$0  | \$0               | \$0               | \$0               |
| Target/Alternative Fee Reserve Balance<br>(amount set in statute or 16.5% of total<br>expenses)  | \$72,227   | \$76,298          | \$78,261          | \$78,261          |
| <b>Section 33-1-112.5, C.R.S. (2014)</b>   | <b>(\$72,227)</b>  | <b>(\$76,298)</b> | <b>(\$78,261)</b> | <b>(\$78,261)</b> |
| <b>Compliance Plan (narrative)</b>   | N/A - This fund is not out of compliance with reserve<br>requirements of Section 24-75-402, C.R.S. |                   |                   |                   |

| Cash Fund Narrative Information                             |  |  |  |  |
|---|--|--|--|--|
| Purpose/Background of Fund                                  | Such fund is established to assist any agency or political subdivision of the state of Colorado for costs incurred in search and rescue activities involving persons holding hunting or fishing licenses, vessel, snowmobile, or off-                  |  |  |  |
| 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   |  |  |  |
| <u>Non-appropriated Fund Obligations</u>                    |  |  |  |  |
| 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   |  |  |  |  |
| Explanation of any Long-term Liability Funding Requirements |  |  |  |  |

| Fee Levels (if applicable) | Actual     | Actual     | Estimated  | Requested  |
|----------------------------|------------|------------|------------|------------|
|                            | FY 2013-14 | FY 2014-15 | FY 2015-16 | FY 2016-17 |
| 1. Fee Name- CORSAR CARD   | \$437,739  | \$462,410  | \$474,309  | \$474,309  |

Schedule 9: Cash Funds Reports  
Department of Local Affairs  
FY 2016-17 Budget Request  
Fund #8200 - Conservation Trust Fund  
Section 29-21-101, C.R.S. (2015)

|  | Actual<br>FY 2013-14 | Appropriated<br>FY 2014-15 | Appropriated<br>FY 2015-16 | Requested<br>FY 2016-17 |
|--|----------------------|----------------------------|----------------------------|-------------------------|
| <b>Year Beginning Fund Balance (A)</b>           | <b>\$186,722</b>     | <b>\$250,183.00</b>        | <b>\$245,825</b>           | <b>\$245,825</b>        |
| Changes in Cash Assets                           | \$56,735             | -\$276,384                 | \$0                        | \$0                     |
| Changes in Non-Cash Assets                       | -\$2,715,941         | \$607,017                  | \$0                        | \$0                     |
| Changes in Long-Term Assets                      | \$0                  | \$0                        | \$0                        | \$0                     |
| Changes in Total Liabilities                     | \$2,722,667          | -\$334,991                 | \$0                        | \$0                     |
| <b>TOTAL CHANGES TO FUND BALANCE</b>             | <b>\$63,461</b>      | <b>-\$4,358</b>            | <b>\$0</b>                 | <b>\$0</b>              |
| <b>Assets Total</b>                              | <b>\$12,479,787</b>  | <b>\$12,810,420</b>        | <b>\$12,810,420</b>        | <b>\$12,810,420</b>     |
| Cash (B)   | \$276,384.04         | \$0                        | \$0                        | \$0                     |
| Other Assets                                     | \$12,203,403         | \$12,810,420               | \$12,810,420               | \$12,810,420            |
| Long Term Loan Receivables                       | \$0                  | \$0                        | \$0                        | \$0                     |
| <b>Liabilities Total</b>                         | <b>\$12,229,604</b>  | <b>\$12,564,595</b>        | <b>\$12,564,595</b>        | <b>\$12,564,595</b>     |
| Accounts Payable                                 | \$53,167             | \$0                        | \$0                        | \$0                     |
| Intergovernmental Payables                       | \$12,176,437         | \$12,564,595               | \$12,564,595               | \$12,564,595            |
| <b>Ending Fund Balance (D)</b>                   | <b>\$ 250,183</b>    | <b>\$245,825.1500</b>      | <b>\$245,825</b>           | <b>\$245,825</b>        |
| <b>Logical Test</b>                              | <b>TRUE</b>          | <b>TRUE</b>                | <b>TRUE</b>                | <b>TRUE</b>             |
| <b>Net Cash Assets - (B-C)</b>                   | <b>\$223,217</b>     | <b>\$0</b>                 | <b>\$0</b>                 | <b>\$0</b>              |
| <b>Change from Prior Year Fund Balance (D-A)</b> | <b>\$ 63,461</b>     | <b>-\$4,358</b>            | <b>\$0</b>                 | <b>\$0</b>              |
| <b>Cash Flow Summary</b>                         |                      |                            |                            |                         |
| Revenue Total                                    | \$52,045,403         | \$51,212,717               | \$51,212,717               | \$51,212,717            |
| Lottery  | \$52,045,403         | \$51,212,717               | \$51,212,717               | \$51,212,717            |
|  | \$0                  | \$0                        | \$0                        | \$0                     |
|  | \$0                  | \$0                        | \$0                        | \$0                     |
|  | \$0                  | \$0                        | \$0                        | \$0                     |
| Expenses Total                                   | \$51,981,942         | \$51,217,075               | \$51,236,936               | \$51,236,936            |
| Personal Svcs                                    | \$175,504            | \$176,046                  | \$191,788                  | \$191,788               |
| Distributions-Cities                             | \$35,055,640         | \$34,555,848               | \$34,555,848               | \$34,555,848            |
| Distributions- Counties                          | \$10,661,314         | \$10,401,841               | \$10,401,841               | \$10,401,841            |
| Distributions- Special Districts                 | \$5,804,573          | \$5,804,789                | \$5,804,789                | \$5,804,789             |
| Distributions- School Districts                  | \$230,001            | \$219,917                  | \$219,917                  | \$219,917               |
| Operating  | \$7,121              | \$8,286                    | \$8,286                    | \$8,286                 |
| Indirect   | \$47,789             | \$50,349                   | \$54,468                   | \$54,468                |
|  | \$0                  | \$0                        | \$0                        | \$0                     |
|  | \$0                  | \$0                        | \$0                        | \$0                     |
| Change Requests (If Applicable)                  | \$0                  | \$0                        | \$0                        | \$0                     |
| <b>Net Cash Flow</b>                             | <b>\$ 63,461</b>     | <b>-\$4,358</b>            | <b>-\$24,219</b>           | <b>-\$24,219</b>        |

| <b>Cash Fund Reserve Balance</b>   | Actual  | Estimated            | Requested            | Requested            |
|--|---|----------------------|----------------------|----------------------|
|  | FY 2013-14  | FY 2014-15           | FY 2015-16           | FY 2016-17           |
| Uncommitted Fee Reserve Balance<br>(total reserve balance minus exempt assets<br>and previously appropriated funds; calculated<br>based on % of revenue from fees) | \$250,183   | \$245,825            | \$245,825            | \$245,825            |
| Target/Alternative Fee Reserve Balance<br>(amount set in statute or 16.5% of total<br>expenses)  | \$8,577,020   | \$8,450,817          | \$8,454,095          | \$8,454,095          |
| <b>Excess Uncommitted Fee Reserve Balance</b>  | <b>(\$8,326,837)</b>  | <b>(\$8,204,992)</b> | <b>(\$8,208,269)</b> | <b>(\$8,208,269)</b> |
| <b>Compliance Plan (narrative)</b>   | N/A - Per Section 24-75-402, C.R.S., trust funds are not<br>subject to the 16.5% target fee reserve requirements. |                      |                      |                      |



| <b>Cash Fund Narrative Information</b>                      |   |
|---|---|
| Purpose/Background of Fund                                  | All moneys received from the state by each eligible entity pursuant to this section shall be deposited in its conservation trust fund and shall be expended only for the acquisition, development, and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on any public site. |
| Fee Sources   | N/A   |
| Non-Fee Sources   | Transfer from the Lottery Enterprise  |
| Long Bill Groups Supported by Fund                          | 4 A(2) Local Government Services, Conservation Trust Fund Disbursements;  |
| Non-appropriated Fund Obligations                           |   |
| Statutory or Other Restriction on Use of Fund               |   |
| Revenue Drivers   | Lottery revenues  |
| Expenditure Drivers   | Number of reimburseable searches and training and equipment.  |
| Explanation of any Long-term Liability Funding Requirements |   |