

Schedule 9: Cash Fund Reports
 Department of Natural Resources
 FY 2018-19 Budget Request
Fund 12G0 - Species Conservation Trust Fund
 Section 24-33-111 (2) (a) (I), C.R.S.

	Actual FY 2015-16	Actual FY 2016-17	Estimated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
Year Beginning Fund Balance (A)	\$33,608,500	\$33,320,318	\$28,583,009	\$31,594,889	\$30,331,129
Changes in Cash Assets	\$998,949	-\$3,785,886	\$4,343,152	-\$65,615	\$645,081
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Other Assets	-\$1,047,625	-\$1,350,088	-\$1,331,272	-\$1,198,145	-\$1,078,330
Changes in Total Liabilities	-\$239,507	\$398,666	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	-\$288,183	-\$4,737,309	\$3,011,880	-\$1,263,760	-\$433,249
Assets Total	\$33,841,340	\$28,705,365	\$31,717,245	\$30,453,485	\$30,020,236
Cash (B)	\$17,678,530	\$13,892,644	\$18,235,796	\$18,170,181	\$18,815,262
Other Assets					
Advances to Nongovernmental Org (Platte River 3-State Agreement)	\$14,662,809	\$13,312,721	\$11,981,449	\$10,783,304	\$9,704,974
Advances to Special Districts	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
Liabilities Total	\$521,022	\$122,356	\$122,356	\$122,356	\$122,356
Cash Liabilities (C)	\$521,022	\$122,356	\$122,356	\$122,356	\$122,356
Ending Fund Balance (D)	\$33,320,318	\$28,583,009	\$31,594,889	\$30,331,129	\$29,897,880
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$17,157,508	\$13,770,288	\$18,113,440	\$18,047,825	\$18,692,906
Change from Prior Year Fund Balance (D-A)	-\$288,183	-\$4,737,309	\$3,011,880	-\$1,263,760	-\$433,249
Cash Flow Summary					
Revenue Total	\$4,872,540	\$107,142	\$8,014,467	\$3,659,759	\$4,529,804
Tier 2 Transfers - Severance Tax Operational Fund	\$4,551,795	\$0	\$3,633,642	\$3,378,397	\$4,260,939
S.B. 17-259 FY18 General Fund Transfer	\$0	\$0	\$4,090,909	\$0	\$0
Interest	\$165,345	\$176,956	\$170,102	\$173,529	\$171,815
Interest on Prepaid Expenses	\$86,898	\$63,733	\$119,814	\$107,833	\$97,050
Other (Change in Unrealized Gain/Loss)	\$68,502	-\$133,547	\$0	\$0	\$0
Expenses Total	\$5,160,723	\$4,844,451	\$5,002,587	\$4,923,519	\$4,963,053
Cash Expenditures	\$5,160,723	\$4,844,451	\$5,002,587	\$4,923,519	\$4,963,053
Net Cash Flow	-\$288,183	-\$4,737,309	\$3,011,880	-\$1,263,760	-\$433,249
Fund Expenditures Line Item Detail					
	Actual FY 2015-16	Actual FY 2016-17	Estimated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
(1) Executive Director's Office					
Species Conservation Trust Fund Expenditures	\$5,160,723	\$4,844,451	\$5,002,587	\$4,923,519	\$4,963,053
TOTAL	\$5,160,723	\$4,844,451	\$5,002,587	\$4,923,519	\$4,963,053

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	N/A	N/A	N/A	N/A	N/A
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A	N/A
Excess Uncommitted Fee Reserve Balance	N/A	N/A	N/A	N/A	N/A
Compliance Plan (narrative)	Note: Revenue to the Species Conservation Trust fund is from severance tax, not fee revenue; therefore it is not subjected to uncommitted reserve requirements.				

Cash Fund Narrative Information	
Purpose/Background of Fund	The Species Conservation Trust Fund exists to fund projects to help protect or recover threatened or endangered species in Colorado.
Fee Sources	N/A
Non-Fee Sources	Transfers from Tier 2 of the Severance Tax Operational Fund, pursuant to Section 39-29-109.3 (2) (e), C.R.S., and interest earnings on the fund balance.
Long Bill Groups Supported by Fund	None

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	N/A	N/A	N/A	N/A
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A
Excess Uncommitted Fee Reserve Balance	N/A	N/A	N/A	N/A
Compliance Plan (narrative)	Note: fund balance is below \$200,000, which is the compliance reporting threshold per FY 2016-17 budget instructions as well as Section 24-75-402(5)(g).			

Cash Fund Narrative Information	
Purpose/Background of Fund	This fund supports the operations of the Colorado Avalanche Information Center.
Fee Sources	A small amount of fund come from fees charged for teaching avalanche forecasting classes.
Non-Fee Sources	Reappropriation funds from CDOT, Snowmobile Rec fund, federal grants, donations
Long Bill Groups Supported by Fund	(1) Executive Director's Office (B) Special Programs, Colorado Avalanche Information Center Program Costs, Indirect Cost Assessment.

Schedule 9: Cash Funds Reports
 Department of Natural Resources
 FY 2018-19 Budget Request
Fund 1680 - Office of Mines Operations Fund
 34-22-111, 34-23-101-103, C.R.S. (2016)

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2016-17	Requested FY 2017-18	Projected FY 2018-19
Year Beginning Fund Balance (A)	\$49,133	\$41,085	\$32,603	\$24,663	\$16,723
Changes in Cash Assets	-\$6,774	-\$41,781	\$3,713	\$0	\$0
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	-\$1,274	\$33,298	-\$11,653	-\$7,940	-\$7,940
TOTAL CHANGES TO FUND BALANCE	-\$8,048	-\$8,483	-\$7,940	-\$7,940	-\$7,940
Assets Total	\$88,067	\$46,287	\$50,000	\$50,000	\$50,000
Cash (B)	\$88,067	\$46,287	\$50,000	\$50,000	\$50,000
Other Assets - Pre-paid Expenses	\$0	\$0	\$0	\$0	\$0
Receivables	\$0	\$0	\$0	\$0	\$0
Adjustment	\$0	\$0	\$0	\$0	\$0
Liabilities Total	\$46,982	\$13,684	\$25,337	\$33,277	\$41,217
Cash Liabilities (C)	\$46,982	\$13,684	\$25,337	\$33,277	\$41,217
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$41,085	\$32,603	\$24,663	\$16,723	\$8,783
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$41,085	\$32,603	\$24,663	\$16,723	\$8,783
Change from Prior Year Fund Balance (D-A)	-\$8,048	-\$8,483	-\$7,940	-\$7,940	-\$7,940

Cash Flow Summary

Revenue Total	\$345,463	\$288,258	\$402,050	\$302,050	\$302,050
Certification Fees	\$2,025	\$1,888	\$2,000	\$2,000	\$2,000
Cash Rescue Training Participation Fees	\$0	\$0	\$0	\$0	\$0
Credit Card Fees - Nonexempt	(\$583)	(\$503)	\$0	\$0	\$0
Service Charges	\$0	\$2	\$0	\$0	\$0
Publications/Maps Sales	\$485	\$205	\$0	\$0	\$0
Federal grant revenue	\$343,293	\$286,621	\$400,000	\$300,000	\$300,000
Unrealized Gain/Loss	(\$73)	\$0	\$0	\$0	\$0
Interest	\$173	\$45	\$50	\$50	\$50
Miscellaneous	\$143	\$0	\$0	\$0	\$0
Expenses Total	\$353,511	\$296,741	\$409,990	\$309,990	\$309,990
Cash-Safety/health training for mine empl/contractors; safety audits	\$10,218	\$10,120	\$9,990	\$9,990	\$9,990
Federal-Safety/health training for mine empl/contractors; safety audits	\$343,293	\$286,621	\$400,000	\$300,000	\$300,000
Net Cash Flow	(\$8,048)	(\$8,483)	(\$7,940)	(\$7,940)	(\$7,940)

Fund Expenditures Line Item Detail	Actual FY 2015-16	Actual FY 2016-17	Estimated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
(2) Division of Reclamation, Mining and Safety					
(D) Colorado and Federal Mine Safety Program	\$353,511	\$296,741	\$409,990	\$309,990	\$309,990
Non-appr Education/Training - Mine Rescue Contest	\$0	\$0	\$0	\$0	\$0
TOTAL	\$353,511	\$296,741	\$409,990	\$309,990	\$309,990

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$41,085	\$32,603	\$24,663	\$16,723
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$58,329	\$48,962	\$67,648	\$51,148
Excess Uncommitted Fee Reserve Balance	(\$17,244)	(\$16,360)	(\$42,986)	(\$34,426)
Compliance Plan (narrative)	Cash Fund 1680 was found to be in compliance with the excess uncommitted reserve requirements contained in Section 24-75-402, C.R.S. in both FY 2015-16 and FY 2016-17. The uncommitted reserve is below \$200,000 which is the exempt reserve threshold per C.R.S. 24-75-402(5)(g).			

Cash Fund Narrative Information	
Purpose/Background of Fund	The purpose of the fund is to receive cash revenue from fees collected for testing/certification of coal mine officials, from sales of training videos (to recover reproduction costs) and participation fees for mine rescue contests and federal revenue from U.S. Dept of Labor/Mine Safety and Health Administration grants.. The revenue is used to support the Colorado and Federal Mine Safety Program, which includes personal services expenses for 4.0 FTE and operating costs.
Fee Sources	Exam/certification fees are paid by coal mine officials participating in the testing service.
Non-Fee Sources	Mining companies purchase training videos and mine rescue teams pay participation fees to attend mine rescue contests hosted every 2-3 years by the state program.
Long Bill Groups Supported by Fund	(2) Reclamation, Mining and Safety, (D) Mines Program - Colorado and Federal Mine Safety Program

Schedule 9: Cash Funds Reports
 Department of Natural Resources
 FY 2018-19 Budget Request
Fund 18U0 - Abandoned Mine Reclamation
 Sections 34-34-102, 34-33-133 (2) (a), and 39-29-109.3 (1) (c), C.R.S.

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
Year Beginning Fund Balance (A)	\$915,146	\$460,715	\$1,026,155	\$999,244	\$1,007,522
Changes in Cash Assets	(\$457,868)	\$524,581	(\$43,294)	\$8,277	\$27,000
Changes in Non-Cash Assets	\$0	\$13,447	(\$13,447)	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$3,437	\$27,412	\$29,831	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	(\$454,431)	\$565,439	(\$26,910)	\$8,277	\$27,000
Assets Total	\$963,135	\$1,555,985	\$1,499,244	\$1,507,522	\$1,534,522
Cash (B)	\$513,135	\$1,092,538	\$1,049,244	\$1,057,522	\$1,084,522
Other Assets - Severance tax commitments	\$450,000	\$463,447	\$450,000	\$450,000	\$450,000
Liabilities Total	\$502,419	\$529,831	\$500,000	\$500,000	\$500,000
Cash Liabilities (C)	\$52,419	\$66,384	\$50,000	\$50,000	\$50,000
Long Term Liabilities-Contractual/Cost Share Commitments	\$450,000	\$463,447	\$450,000	\$450,000	\$450,000
Ending Fund Balance (D)	\$460,715	\$1,026,155	\$999,244	\$1,007,522	\$1,034,522
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$460,715	\$1,026,155	\$999,244	\$1,007,522	\$1,034,522
Change from Prior Year Fund Balance (D-A)	(\$454,431)	\$565,439	(\$26,910)	\$8,277	\$27,000
Cash Flow Summary					
Revenue Total	\$6,373	\$1,007,131	\$511,000	\$511,000	\$511,000
Fees	\$0	\$0	\$0	\$0	\$0
Severance Tax	\$0	\$500,000	\$500,000	\$500,000	\$500,000
Interest	\$6,184	\$10,968	\$11,000	\$11,000	\$11,000
Unrealized Gain/Loss	\$189	(\$3,836)	\$0	\$0	\$0
Rollforward Severance Tax	\$0	\$500,000	\$0	\$0	\$0
Expenses Total	\$460,804	\$441,692	\$537,910	\$502,723	\$484,000
Reclamation/safeguarding of abandoned mine impacts (yr 1)	\$0	\$993	\$20,000	\$20,000	\$20,000
Roll Forwards-reclaim/safeguard abandoned mines (yr 2,3)	\$460,804	\$440,699	\$517,910	\$482,723	\$464,000
Interest	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	(\$454,431)	\$565,439	(\$26,910)	\$8,277	\$27,000

****FY 2015-16 Revenue: FY 2015-16's annual revenue draw of \$500,000 from Sev Tax Operational Account into Fund 18U0 was not processed due to an oversight; therefore, two increments of \$500,000 were drawn in early FY 2016-17 to correct the revenue.**

Fund Expenditures Line Item Detail	Actual FY 2015-16	Actual FY 2016-17	Estimated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
(2) Division of Reclamation, Mining and Safety					
(B) Inactive Mines, Program Costs - Year-1 Expenditures	\$0	\$993	\$20,000	\$20,000	\$20,000
(B) Inactive Mines, Program Costs - Rollforward Expenditures	\$460,804	\$440,699	\$517,910	\$482,723	\$464,000
TOTAL	\$460,804	\$441,692	\$537,910	\$502,723	\$484,000

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	N/A	N/A	N/A	N/A
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A
Excess Uncommitted Fee Reserve Balance				
Compliance Plan (narrative)	Note: Revenue in Fund 18U0 is from severance tax, not fee revenue; therefore it is not subject to uncommitted reserve requirements.			

Cash Fund Narrative Information	
Purpose/Background of Fund	The Abandoned Mine Reclamation Fund was created in Section 34-34-102, C.R.S. to receive severance tax revenue from the Severance Tax Operational Fund and interest earnings on the fund balance. The purpose of the fund is to support contractual projects to safeguard and reclaim abandoned mine sites, for which each annual appropriation is allowed a 3-year spending cycle to accommodate limited construction seasons at high elevation sites. Liability amount is increased by \$450,000 in each annual column to indicate abandoned mine project funds that are committed through the purchasing process from year-2 and year-3 funds roll forward appropriations.
Fee Sources	N/A
Non-Fee Sources	Severance Tax appropriated from the Severance Tax Operational Fund and interest earnings on the fund balance.
Long Bill Groups Supported by Fund	(2) Reclamation, Mining and Safety, (B) Inactive Mines - Program Costs

Schedule 9: Cash Funds Reports
 Department of Natural Resources
 FY 2018-19 Budget Request
Fund 2560 - Mined Land Reclamation Fund
 Sections 34-32-127 and 34-32.5-122, C.R.S.

	Actual	Actual	Appropriated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Year Beginning Fund Balance (A)	\$759,043	\$746,292	\$838,606	\$793,000	\$765,000
Changes in Cash Assets	\$93,790	\$110,504	(\$55,333)	(\$30,000)	(\$30,000)
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	(\$106,540)	(\$18,191)	\$9,727	\$2,000	\$5,000
TOTAL CHANGES TO FUND BALANCE	(\$12,750)	\$92,313	(\$45,606)	(\$28,000)	(\$25,000)
Assets Total	\$924,828	\$1,035,333	\$980,000	\$950,000	\$920,000
Cash (B)	\$924,828	\$1,035,333	\$980,000	\$950,000	\$920,000
Other Assets	\$0	\$0	\$0	\$0	\$0
Receivables	\$0	\$0	\$0	\$0	\$0
Liabilities Total	\$178,536	\$196,727	\$187,000	\$185,000	\$180,000
Cash Liabilities (C)	\$178,536	\$196,727	\$187,000	\$185,000	\$180,000
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$746,292	\$838,606	\$793,000	\$765,000	\$740,000
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$746,292	\$838,606	\$793,000	\$765,000	\$740,000
Change from Prior Year Fund Balance (D-A)	(\$12,750)	\$92,313	(\$45,606)	(\$28,000)	(\$25,000)
Cash Flow Summary					
Revenue Total	\$1,030,020	\$1,098,885	\$1,003,156	\$1,020,762	\$1,023,762
Fees	\$1,009,848	\$1,057,553	\$981,156	\$998,762	\$1,001,762
Service Charges	\$28	\$260	\$0	\$0	\$0
Court Ordered Awards (5% admin fee on forfeited bonds)	\$7,445	\$28,670	\$12,000	\$12,000	\$12,000
Interest	\$9,360	\$12,376	\$10,000	\$10,000	\$10,000
Unrealized Gain/Loss	\$3,339	(\$6,051)	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$6,076	\$0	\$0	\$0
Expenses Total	\$1,042,771	\$1,006,571	\$1,048,762	\$1,048,762	\$1,048,762
Mine permitting/regulation for metal/construct materials mines	\$1,042,771	\$1,006,571	\$1,048,762	\$1,048,762	\$1,048,762
Net Cash Flow	(\$12,750)	\$92,313	(\$45,606)	(\$28,000)	(\$25,000)
Fund Expenditures Line Item Detail					
	Actual	Actual	Estimated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
(2) Division of Reclamation, Mining and Safety					
(C) Minerals - Program Costs - Cash Funds Fees Portion	\$1,042,771	\$1,006,571	\$1,048,762	\$1,048,762	\$1,048,762
TOTAL	\$1,042,771	\$1,006,571	\$1,048,762	\$1,048,762	\$1,048,762

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$12,137	\$35,962	\$20,000	\$20,000
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$172,057	\$166,084	\$173,046	\$173,046
Excess Uncommitted Fee Reserve Balance	(\$159,920)	(\$130,122)	(\$153,046)	(\$153,046)
Compliance Plan (narrative)	Cash Fund 2560 was found to be in compliance with the excess uncommitted reserve requirements contained in Section 24-75-402, C.R.S. in both FY 2015-16 and FY 2016-17. The uncommitted reserve is below \$200,000 which is the exempt reserve threshold per C.R.S. 24-75-402(5)(g). This fund is projected to remain in compliance through FY 2018-19.			

Cash Fund Narrative Information	
Purpose/Background of Fund	The purpose of the Mined Land Reclamation is to receive revenue from fees (per Sections 34-32-127 and 34-32.5-102 C.R.S. [2016]) collected from metal and construction materials mine operations. Pursuant to section 34-32-102(3), the mined land reclamation fund shall be used for, and shall be limited to, the actual costs of processing permits and for conducting annual reviews and inspections of permitted mine sites.
Fee Sources	Fees paid by metal and construction materials mine operators for permit applications, annual fees, and revisions to permits.
Non-Fee Sources	A five percent administrative fee on forfeited bonds on mine sites with revoked permit (court awards); and sales of paper copies of rules and regulations and CD's for permit files to cover production costs.
Long Bill Groups Supported by Fund	(2) Reclamation, Mining and Safety, (C) Minerals - Program Costs

Schedule 9: Cash Funds Reports
 Department of Natural Resources
 FY 2018-19 Budget Request
Fund 2700 - Reclamation Warranty Forfeiture Fund
 Section 34-32-122 (1) (a), C.R.S.

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
Year Beginning Fund Balance (A)	\$984,142	\$1,143,585	\$1,244,107	\$1,048,932	\$900,000
Changes in Cash Assets	\$123,216	\$186,070	-\$239,670	-\$188,932	-\$130,000
Changes in Non-Cash Assets	\$0	\$55,192	\$542,054	-\$340,501	-\$186,068
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$36,226	-\$140,740	-\$497,559	\$380,501	\$266,068
TOTAL CHANGES TO FUND BALANCE	\$159,442	\$100,523	-\$195,175	-\$148,932	-\$50,000
Assets Total	\$2,061,854	\$2,303,117	\$2,605,501	\$2,076,068	\$1,760,000
Cash (B)	\$1,152,532	\$1,338,602	\$1,098,932	\$910,000	\$780,000
Other Assets	\$909,323	\$964,515	\$1,506,569	\$1,166,068	\$980,000
Liabilities Total	\$918,270	\$1,059,010	\$1,556,569	\$1,176,068	\$910,000
Cash Liabilities (C)	\$8,947	\$94,495	\$50,000	\$10,000	\$10,000
Long Term Liabilities - Committed for mine reclamation contractors	\$0	\$0	\$0	\$0	\$0
Long Term Liabilities - Forfeited financial warranty funds (custodial)	\$909,323	\$964,515	\$1,506,569	\$1,166,068	\$900,000
Ending Fund Balance (D)	\$1,143,585	\$1,244,107	\$1,048,932	\$900,000	\$850,000
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$1,143,585	\$1,244,107	\$1,048,932	\$900,000	\$770,000
Change from Prior Year Fund Balance (D-A)	\$159,442	\$100,523	-\$195,175	-\$148,932	-\$50,000
Cash Flow Summary					
Revenue Total	\$215,898	\$533,509	\$65,000	\$65,000	\$65,000
Forfeited Financial Warranties/Court Ordered Awards**	\$100,282	\$533,509	\$10,000	\$10,000	\$10,000
Severance Tax	\$115,616	\$0	\$5,000	\$5,000	\$5,000
Rollforward Severance Tax	\$0	\$0	\$50,000	\$50,000	\$50,000
Expenses Total	\$56,456	\$432,986	\$260,175	\$213,932	\$115,000
Reclamation of revoked mine site impacts from forfeited bonds**	\$45,090	\$340,501	\$205,175	\$158,932	\$60,000
Reclamation of revoked mine sites from severance tax (year-1 expenses)	\$11,366	\$0	\$5,000	\$5,000	\$5,000
Reclamation of revoked sites-roll forward sev tax funds (yr 2,3 exp)	\$0	\$92,485	\$50,000	\$50,000	\$50,000
Net Cash Flow	\$159,442	\$100,523	-\$195,175	-\$148,932	-\$50,000

****The forfeited financial warranty funds are custodial funds only and are held for reclamation or to be refunded to the mine operator) - the amounts cannot be used for other purposes.**

Fund Expenditures Line Item Detail	Actual FY 2015-16	Actual FY 2016-17	Estimated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
(2) Division of Reclamation, Mining and Safety					
(B) Inactive Mines, Reclamation of Forfeited Mine Sites (year-1)	\$11,366	\$0	\$5,000	\$5,000	\$5,000
(B) Inactive Mines, Recl of Forfeited Mines-Roll Forwards (yr 2,3)	\$0	\$92,485	\$50,000	\$50,000	\$50,000
Non-Appropriated Forfeited Financial Warranty Expenses	\$45,090	\$340,501	\$205,175	\$158,932	\$60,000
TOTAL	\$56,456	\$432,986	\$260,175	\$213,932	\$115,000

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	N/A	N/A	N/A	N/A
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A
Excess Uncommitted Fee Reserve Balance				
Compliance Plan (narrative)	Note: Revenue in Fund 2700 is from severance tax and custodial financial warranties (that have been forfeited to the state to complete reclamation at the mine sites), not fee revenue; therefore it is not subject to the uncommitted reserve requirements.			

Cash Fund Narrative Information	
Purpose/Background of Fund	The Reclamation Warranty Forfeiture fund was created in Section 34-32-122 (1) (a), C.R.S., to receive forfeited financial warranty amounts from revoked permitted mine sites due to mine operator failure (i.e., bankruptcy). Severance tax revenue was authorized to this fund from the Severance Tax Operational Fund starting in FY 2015-16 to cover periodic shortfalls in financial warranty amounts to complete reclamation. The purpose of the fund is to support contractual projects to reclaim revoked mine sites. Each annual severance tax appropriation is allowed a 3-year spending cycle to accommodate limited construction seasons at high elevation sites. <i>**Forfeited financial warranty amounts cannot be spent for other purposes - the amounts remain in Fund 2700 until spent on reclamation or refunded to the original mine operator. These funds are shown as long term liabilities on the Schedule 9 table.</i>
Fee Sources	N/A
Non-Fee Sources	Forfeited financial warranty amounts and severance tax appropriated from the Severance Tax Operational Fund.
Long Bill Groups Supported by Fund	(2) Reclamation, Mining and Safety, (B) Inactive Mines - Reclamation of Forfeited Mine Site

Schedule 9: Cash Funds Reports
 Department of Natural Resources
 FY 2018-19 Budget Request
 Fund 1700 - Oil and Gas Conservation and Environmental Response Fund
 34-60-122, C.R.S. (2017)

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
Year Beginning Fund Balance (A)	\$8,820,787	\$5,855,082	\$6,920,189	\$3,825,648	-\$223,631
Changes in Cash Assets	-\$2,739,905	\$75,320	-\$3,094,541	-\$4,049,280	-\$4,304,626
Changes in Non-Cash Assets	\$185,579	\$616,613	\$137,143	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	-\$411,379	\$375,768	-\$137,143	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	-\$2,965,705	\$1,067,701.06	-\$3,094,541	-\$4,049,280	-\$4,304,626
Assets Total	\$7,585,042	\$8,274,380	\$5,316,982	\$1,267,702	-\$3,036,924
Cash (B)	\$6,395,945	\$6,471,265	\$3,376,724	-\$672,556	-\$4,977,183
Other Assets (Detail as necessary)					
Billed Accounts Receivable	\$2,659	\$65	\$65	\$65	\$65
Allowance for Accounts Receivable - Agency Sys	-\$220,163	-\$220,163	\$0	\$0	\$0
Accounts Receivables - Systems 1	\$0	\$0	\$0	\$0	\$0
Change Fund	\$20	\$20	\$0	\$0	\$0
Accounts Receivables - other	\$1,317,504	\$1,940,194	\$1,940,194	\$1,940,194	\$1,940,194
IG Receivables - Federal	\$84,000	\$83,000	\$0	\$0	\$0
Interfund - other agencies	\$0	\$0	\$0	\$0	\$0
Prepaid Expenses - General	\$5,077	\$0	\$0	\$0	\$0
Prepaid Rent	\$0	\$0	\$0	\$0	\$0
Liabilities Total	\$1,729,959	\$1,354,191	\$1,491,334	\$1,491,334	\$1,491,334
Cash Liabilities (C)	\$1,729,959	\$1,354,191	\$1,491,334	\$1,491,334	\$1,491,334
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$5,855,082	\$6,920,189	\$3,825,648	-\$223,631	-\$4,528,258
Net Cash Assets - (B-C)	\$4,665,986	\$5,117,074	\$1,885,390	-\$2,163,890	-\$6,468,516
Change from Prior Year Fund Balance (D-A)	-\$2,965,705	\$1,065,107	-\$3,094,541	-\$4,049,280	-\$4,304,626
Cash Flow Summary					
Revenue Total	\$8,170,430	\$8,216,361	\$8,569,398	\$8,355,849	\$8,224,474
Fees (Conservation Levy + minimal copying fees)	\$5,674,996	\$6,721,963	\$6,868,269	\$6,955,560	\$6,824,185
Penalty revenue	\$1,527,321	\$871,259	\$1,200,000	\$900,000	\$900,000
Bond claims	\$829,860	\$533,045	\$400,000	\$400,000	\$400,000
Prior year revenue	\$1	\$0	\$0	\$0	\$0
Federal Grants (including Federal Indirect)	\$106,779	\$84,516	\$101,129	\$100,289	\$100,289
Other Revenue	\$31,472	\$5,578.07	\$0	\$0	\$0
Expenses Total	\$11,136,135	\$7,151,254	\$11,663,939	\$12,405,129	\$12,529,100
Cash Expenditures	\$11,136,135	\$7,151,254	\$11,663,939	\$12,020,254	\$12,245,034
Change Requests (If Applicable)	\$0	\$0	\$0	\$384,875	\$284,066
Net Cash Flow	-\$2,965,705	\$1,065,107	-\$3,094,541	-\$4,049,280	-\$4,304,626

Schedule 9: Cash Funds Reports
 Department of Natural Resources
 FY 2018-19 Budget Request
 Fund 1700 - Oil and Gas Conservation and Environmental Response Fund
 34-60-122, C.R.S. (2017)

Fund Expenditures Line Item Detail	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
Natural Resources / Oil and Gas Conservation Commission					
Program Costs + PS POTS	\$6,655,811	\$3,217,033	\$5,837,573	\$5,882,481	\$5,930,782
Non-Personal Service POTS - Allocated by EDO	\$1,820,651	\$1,677,501	\$2,345,864	\$2,554,401	\$2,702,471
Indirect Costs	\$516,567	\$497,549	\$468,996	\$544,549	\$544,549
Federal Grants	\$96,771	\$77,462	\$96,559	\$96,559	\$96,559
Plugging and Reclaiming Abandoned Wells	\$439,682	\$441,339	\$445,000	\$445,000	\$445,000
Environmental Assistance & Complaint Response	\$262,703	\$191,321	\$312,033	\$312,033	\$312,033
Emergency Funding (\$1,000,000 available)	\$14,338	\$0	\$750,000	\$750,000	\$750,000
Special Environmental Protection & Mitigation Studies	\$106,531	\$163,151	\$325,000	\$325,000	\$325,000
Roll Forwards	\$0	\$0	\$0	\$0	\$0
Bond Claims used	\$60,387	\$318,024	\$400,000	\$400,000	\$400,000
OGCC Subtotal	\$9,973,440	\$6,583,380	\$10,981,025	\$11,310,023	\$11,506,394
Department of Public Health and Environment					
Transfers to CDPHE	\$1,162,695	\$567,874	\$682,914	\$710,231	\$738,640
CDPHE Subtotal	\$1,162,695	\$567,874	\$682,914	\$710,231	\$738,640
TOTAL - before Decision Items	\$11,136,135	\$7,151,254	\$11,663,939	\$12,020,254	\$12,245,034
DNR R1 - OGCC Flowline FTE	\$0	\$0	\$0	\$384,875	\$284,066
TOTAL - after Decision Items	\$11,136,135	\$7,151,254	\$11,663,939	\$12,405,129	\$12,529,100

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$2,604,401	\$2,983,186	\$1,785,333	(\$107,246)
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000
Excess Uncommitted Fee Reserve Balance	(\$1,697,874)	(\$3,206,206)	(\$3,615,740)	(\$5,160,956)
Compliance Plan (narrative)	<p>For FY 2016-17, the <u>two-year average</u> of the uncommitted reserves is \$2,793,794, or \$3,206,206 below the statutory cap of \$6,000,000. Therefore, the cash fund is in compliance.</p> <p>Note: The FY 2016-17 uncommitted reserve balance of \$2,983,186 was calculated using the same methodology employed since FY 2006-07; therefore, \$7,376,784 in Severance Tax funding was included in the "Total Revenue" portion of the uncommitted reserve calculation: <i>Fund Balance - exempt assets X the ratio of Fee Revenue to Total Revenue, or \$6,920,189 - \$0 X \$6,721,963/\$15,593,145 = \$2,983,186.</i></p> <p>However, in the new financial system, CORE, Severance Tax expenditures are booked directly against the Severance Tax Operational Fund (starting FY 2015-16), and, thereby, do not show up as revenue to the OGCC in CORE reports, whereas in the past (with COFRS), those same dollars would have shown up as revenue. CORE's omission of severance tax funding from the calculation increases the FY17 uncommitted reserve balance (as shown on OSC's uncommitted reserves report) to \$5,666,238. This unintended consequence of CORE and related accounting procedures significantly increases the likelihood of this fund being deemed out of compliance in future years.</p>			

Cash Fund Narrative Information	
Purpose/Background of Fund	To be expended for the purpose of administering the provisions of Title 34, Article 60, the Oil and Gas Act.
Fee Sources	Conservation Levy, which assumes a constant rate of 0.7 mils, and fees for copying documents in public room. (the latter amounts to less than \$500/year)
Non-Fee Sources	Federal Grant, Penalty Revenue, Bond Claims
Long Bill Groups Supported by Fund	Department of Natural Resources - Oil and Gas Conservation Commission; Department of Public Health and Environment - Division of Environmental Health and Sustainability, and Division of Air Pollution Control

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$118,588	\$145,071	\$145,341	\$145,341
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$16,428	\$12,375	\$12,375	\$12,375
Excess Uncommitted Fee Reserve Balance	\$102,160	\$132,696	\$132,966	\$132,966
Compliance Plan (narrative)	This cash fund is excluded from the uncommitted reserve requirement because it has an uncommitted reserve of less than \$200,000. Section 24-75-402 (5) (g), C.R.S.			

Cash Fund Narrative Information	
Purpose/Background of Fund	To be expended for the purpose of administering the provisions of C.R.S.36-1-112 and C.R.S. 36-1-148.
Fee Sources	Revenue sources for this fund is fee revenue derived from lease application and assignments fees.
Non-Fee Sources	None.
Long Bill Groups Supported by Fund	State Trust Land Evaluations and Program Costs.

Schedule 9: Cash Funds Reports
 Department of Natural Resources
 FY 2018-19 Budget Request
 Fund 1620 - SLB Trust Administration Fund (Program Costs)
 Section 36-1-145, C.R.S.

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
Year Beginning Fund Balance (A)	\$74,023	\$65,198	\$48,714	\$48,714	\$48,714
Changes in Cash Assets	-\$44,297	\$85,838	\$0	\$0	\$0
Changes in Non-Cash Assets	-\$6,248	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	-\$42,704	-\$29,866	\$0	\$0	\$0
Changes in Total Liabilities	\$84,424	-\$72,455	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	-\$8,825	-\$16,484	\$0	\$0	\$0
Assets Total	\$4,193,709	\$4,249,681	\$4,249,681	\$4,249,681	\$4,249,681
Cash (B)	\$661,613	\$747,451	\$747,451	\$747,451	\$747,451
Other Assets(Detail as necessary) - prepaid expenses	\$0	\$0	\$0	\$0	\$0
Receivables	\$0	\$0	\$0	\$0	\$0
Special hold for remediation activities credited to the Financial Warranty acc	\$3,532,096	\$3,502,230	\$3,502,230	\$3,502,230	\$3,502,230
Liabilities Total	\$4,128,511	\$4,200,966	\$4,200,966	\$4,200,966	\$4,200,966
Cash Liabilities (C)	\$596,415	\$698,737	\$698,737	\$698,737	\$698,737
Special hold for remediation activities credited to the Financial Warranty acc	\$3,532,096	\$3,502,230	\$3,502,230	\$3,502,230	\$3,502,230
Ending Fund Balance (D)	\$65,198	\$48,714	\$48,714	\$48,714	\$48,714
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$65,198	\$48,714	\$48,714	\$48,714	\$48,714
Change from Prior Year Fund Balance (D-A)	-\$8,825	-\$16,484	\$0	\$0	\$0
Cash Flow Summary					
Revenue Total	\$6,687,735	\$6,410,164	\$5,089,096	\$5,104,666	\$5,104,666
Fees	\$6,687,735	\$6,410,164	\$5,089,096	\$5,104,666	\$5,104,666
Interest	\$0	\$0	\$0	\$0	\$0
Expenses Total	\$6,739,263	\$6,456,515	\$5,089,096	\$5,104,666	\$5,104,666
Cash Expenditures	\$6,739,263	\$6,456,515	\$5,089,096	\$5,104,666	\$5,104,666
Change Requests (If Applicable)					
Net Cash Flow	-\$51,529	-\$46,350	\$0	\$0	\$0

Fund Expenditures Line Item Detail	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
Colorado State Board of Land Commissioners					
Program Cost	\$4,988,987	\$5,112,585	\$4,538,235	\$4,610,991	\$4,610,991
Public Access Program	\$201,398	\$203,840	\$225,000	\$225,000	\$225,000
Indirect Costs	\$248,149	\$223,835	\$325,861	\$268,675	\$268,675
Division Subtotal	\$5,438,534	\$5,540,260	\$5,089,096	\$5,104,666	\$5,104,666
TOTAL	\$5,438,534	\$5,540,260	\$5,089,096	\$5,104,666	\$5,104,666

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$65,198	\$48,714	\$48,714	\$48,714
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$1,111,978	\$1,065,325	\$839,701	\$842,270
Excess Uncommitted Fee Reserve Balance	(\$1,046,780)	(\$1,016,611)	(\$790,987)	(\$793,556)
Compliance Plan (narrative)	The Trust Administration Cash Fund is in compliance with the excess uncommitted reserve requirements contained in Section 24-75-402, C.R.S.			

Cash Fund Narrative Information

Purpose/Background of Fund	To be expended for the purpose of administering the provisions of C.R.S.36-1-102.
Fee Sources	None.
Non-Fee Sources	Revenue source for this fund is from rental and royalty income derived proportionally from each land grant administered by the State Land Board.
Long Bill Groups Supported by Fund	Program Costs, Public Access Program, and Indirect Costs.

Schedule 9: Cash Funds Reports
 Department of Natural Resources
 FY 2018-19 Budget Request
 Fund 18T0 - "Investment and Development" (non-appropriated)
 Section 36-1-153, C.R.S.

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
Year Beginning Fund Balance (A)	\$7,933,384	\$3,262,043	\$3,824,565	\$3,872,594	\$3,920,623
Changes in Cash Assets	-\$4,372,943	\$1,102,277	\$48,029	\$48,029	\$48,029
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	-\$298,398	-\$539,755	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	-\$4,671,341	\$562,522	\$48,029	\$48,029	\$48,029
Assets Total	\$3,678,138	\$4,780,415	\$4,828,444	\$4,876,473	\$4,924,502
Cash (B)	\$3,496,839	\$4,599,116	\$4,647,145	\$4,695,174	\$4,743,203
Cumulative unrealized gain/loss on Treasury Pool Cash	\$0	\$0	\$0	\$0	\$0
Other Assets(Depreciable Improvements to Land)	\$181,299	\$181,299	\$181,299	\$181,299	\$181,299
Receivables	\$0	\$0	\$0	\$0	\$0
Liabilities Total	\$416,094	\$955,850	\$955,850	\$955,850	\$955,850
Cash Liabilities (C)	\$416,094	\$955,850	\$955,850	\$955,850	\$955,850
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$3,262,043	\$3,824,565	\$3,872,594	\$3,920,623	\$3,968,652
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$3,080,744	\$3,643,266	\$3,691,295	\$3,739,324	\$3,787,353
Change from Prior Year Fund Balance (D-A)	-\$4,671,341	\$562,522	\$48,029	\$48,029	\$48,029
Cash Flow Summary					
Revenue Total	\$48,029	\$3,989,567	\$5,048,029	\$5,048,029	\$5,048,029
Fees	\$0	\$3,977,531	\$5,000,000	\$5,000,000	\$5,000,000
Interest	\$50,830	\$36,932	\$48,029	\$48,029	\$48,029
Change in Unrealized Gain/Loss on Treasury Pool Cash	-\$2,801	-\$24,896			
Expenses Total	\$4,719,371	\$3,427,045	\$5,000,000	\$5,000,000	\$5,000,000
Cash Expenditures	\$4,719,371	\$3,427,045	\$5,000,000	\$5,000,000	\$5,000,000
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	-\$4,671,342	\$562,522	\$48,029	\$48,029	\$48,029
Fund Expenditures Line Item Detail					
	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
Colorado State Board of Land Commissioners					
Investment and Development Fund	\$4,719,371	\$3,427,045	\$5,000,000	\$5,000,000	\$5,000,000
Division Subtotal	\$4,719,371	\$3,427,045	\$5,000,000	\$5,000,000	\$5,000,000
TOTAL	\$4,719,371	\$3,427,045	\$5,000,000	\$5,000,000	\$5,000,000

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$3,262,043	\$3,824,565	\$3,872,594	\$3,920,623
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$778,696	\$565,462	\$825,000	\$825,000
Excess Uncommitted Fee Reserve Balance	\$2,483,347	\$3,259,103	\$3,047,594	\$3,095,623
Compliance Plan (narrative)	The Investment and Development Fund is in compliance with the excess uncommitted reserve requirements contained in Section 24-75-402, C.R.S.			

Cash Fund Narrative Information	
Purpose/Background of Fund	The purpose of this fund is to allocate school trust revenue earned into increasing the value of the State Land Board's school trust asset portfolio.
Fee Sources	
Non-Fee Sources	Revenue generated from mineral royalty payments and interest.
Long Bill Groups Supported by Fund	None.

Schedule 9A: Cash Funds Reports
 Department of Natural Resources - Division of Parks and Wildlife
 FY 2018-19 Budget Request
 Fund 16H0 - "Parks Stores Revolving Fund"
 33-10-111.5(4), C.R.S. (2017)

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19
Year Beginning Fund Balance (A)	\$200,468	\$200,635	\$199,952	\$200,000
Changes in Cash Assets	-\$46,320	\$11,594	\$48	\$48
Changes in Non-Cash Assets	\$31,561	-\$2,862	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$14,926	-\$9,415	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$167	-\$683	\$48	\$48
Assets Total	\$224,897	\$233,629	\$233,677	\$233,725
Current Assets (B)	\$224,897	\$233,629	\$233,677	\$233,725
Cash and cash equivalents	\$97,036	\$108,629	\$108,677	\$108,725
Receivables	\$0	\$0	\$0	\$0
Inventories	\$127,862	\$125,000	\$125,000	\$125,000
Other Current Assets	\$0	\$0	\$0	\$0
Non-current Assets	\$0	\$0	\$0	\$0
Capital Assets	\$0	\$0	\$0	\$0
Infrastructure	\$0	\$0	\$0	\$0
LT Pension Assets	\$0	\$0	\$0	\$0
Liabilities Total	\$24,263	\$33,677	\$33,677	\$33,677
Current Liabilities (C)	\$24,263	\$33,677	\$33,677	\$33,677
Payables	\$24,263	\$33,677	\$33,677	\$33,677
Accrued Liabilities	\$0	\$0	\$0	\$0
Deferred Revenue	\$0	\$0	\$0	\$0
Bonds/notes payable - current	\$0	\$0	\$0	\$0
Other Current Liabilities	\$0	\$0	\$0	\$0
Non-current Liabilities	\$0	\$0	\$0	\$0
LT debt payable- noncurrent	\$0	\$0	\$0	\$0
Other Long-term Liabilities	\$0	\$0	\$0	\$0
LT Pension Liabilities	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$200,635	\$199,952	\$200,000	\$200,048
Logical Test #1	TRUE	TRUE	TRUE	TRUE
Logical Test #2	TRUE	TRUE	TRUE	TRUE
Net Current Assets, Working Capital - (B-C)	\$200,635	\$199,952	\$200,000	\$200,048
Change from Prior Year Fund Balance (D-A)	\$167	-\$683	\$48	\$48

Cash Flow Summary

*Revenue Total	\$493,254	\$520,692	\$521,422	\$521,422
Sale of Goods, Services, and Assets	\$493,087	\$521,375	\$521,375	\$521,375
Other Revenues	\$167	(\$683)	\$48	\$48
*Expenses Total	\$493,087	\$521,375	\$521,375	\$521,375
Cash Expense - Cost of Goods Sold	\$0	\$0	\$0	\$0
Cash Expenditures - Intra-Agency, Interfund Transfers (Tfr to Parks Cash)	\$205,301	\$222,645	\$222,645	\$222,645
Cash Expenditures - Inventory Held for Resale	\$287,786	\$298,730	\$298,730	\$298,730
Revenue minus Expenditures	\$167	(\$683)	\$48	\$48

* Beginning with FY 2012-13, CPW is reporting its revenues and expenditures following the Commission report format which has been significantly evolved over the past couple of years.

Fund Expenditures Line Item Detail	Actual FY 2015-16	Actual FY 2016-17	Estimated FY 2017-18	Requested FY 2018-19
(5) Division of Parks and Wildlife				
Operating Budget	\$493,087	\$521,375	\$521,375	\$521,375
Capital Budget	\$0	\$0	\$0	\$0
Division Subtotal	\$493,087	\$521,375	\$521,375	\$521,375
TOTAL	\$493,087	\$521,375	\$521,375	\$521,375

Schedule 9A: Cash Funds Reports
 Department of Natural Resources - Division of Parks and Wildlife
 FY 2018-19 Budget Request
 Fund 16H0 - "Parks Stores Revolving Fund"
 33-10-111.5(4), C.R.S. (2017)

Cash Fund Reserve Balance ¹ <i>Not required per 24-75-402 (5), C.R.S. (2012)</i>	Actual	Actual	Estimated	Requested
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	N/A	N/A	N/A	N/A
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A
Excess Uncommitted Fee Reserve Balance	N/A	N/A	N/A	N/A
Compliance Plan (narrative)				

Cash Fund Narrative Information	
Purpose/Background of Fund	\$200,000 revolving fund was established in order to acquire stock for warehousing and distributing supplies for retail sales to visitors.
Fee Sources	None
Non-Fee Sources	Sale of merchandise to visitors.
Long Bill Groups Supported by Fund	(5) Division of Parks and Wildlife (A) Colorado Parks and Wildlife Operations; (B) Special Purpose – SB 03-290 Enterprise Fund

Schedule 9A: Cash Funds Reports
 Department of Natural Resources - Division of Parks and Wildlife
 FY 2018-19 Budget Request
 Fund 1720 - "Parks and Outdoor Recreation Cash Fund"
 33-10-101 to 33-32-112, C.R.S. (2017)

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19
Year Beginning Fund Balance (A)	\$163,506,928	\$159,615,144	\$167,479,083	\$171,734,295
Changes in Cash Assets	\$1,242,202	\$2,492,396	\$4,255,211	\$3,069,179
Changes in Non-Cash Assets	\$746,307	\$2,671,707	\$0	\$0
Changes in Long-Term Assets	\$13,588,484	-\$3,140,075	\$0	\$0
Changes in Total Liabilities	-\$17,643,213	\$5,839,912	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	-\$2,066,220	\$7,863,940	\$4,255,211	\$3,069,179
Assets Total	\$251,749,096	\$253,773,124	\$258,028,335	\$261,097,514
Current Assets (B)	\$12,934,382	\$18,098,485	\$22,353,696	\$25,422,875
Cash and cash equivalents	\$7,672,629	\$10,165,025	\$14,420,237	\$17,489,416
Receivables	\$4,976,770	\$7,514,253	\$7,514,253	\$7,514,253
Inventories	\$0	\$0	\$0	\$0
Other Current Assets	\$284,983	\$419,206	\$419,206	\$419,206
Non-current Assets	\$238,814,714	\$235,674,639	\$235,674,639	\$235,674,639
Capital Assets	\$193,520,299	\$198,137,736	\$198,137,736	\$198,137,736
Infrastructure	\$35,694,064	\$27,936,551	\$27,936,551	\$27,936,551
LT Pension Assets	\$9,600,352	\$9,600,352	\$9,600,352	\$9,600,352
Liabilities Total	\$92,133,953	\$86,294,040	\$86,294,040	\$86,294,040
Current Liabilities (C)	\$11,166,591	\$11,736,418	\$11,736,418	\$11,736,418
Payables	\$6,062,995	\$6,915,117	\$6,915,117	\$6,915,117
Accrued Liabilities	\$402,865	\$367,129	\$367,129	\$367,129
Deferred Revenue	\$4,687,858	\$4,443,148	\$4,443,148	\$4,443,148
Bonds/notes payable - current	\$0	\$0	\$0	\$0
Other Current Liabilities	\$12,874	\$11,025	\$11,025	\$11,025
Non-current Liabilities	\$80,967,361	\$74,557,622	\$74,557,622	\$74,557,622
LT debt payable- noncurrent	\$6,504,850	\$0	\$0	\$0
Other Long-term Liabilities	\$1,756,968	\$1,852,078	\$1,852,078	\$1,852,078
LT Pension Liabilities	\$72,705,544	\$72,705,544	\$72,705,544	\$72,705,544
Ending Fund Balance (D)	\$159,615,144	\$167,479,083	\$171,734,295	\$174,803,474
Logical Test #1	FALSE	TRUE	TRUE	TRUE
Logical Test #2	FALSE	FALSE	TRUE	TRUE
Net Current Assets, Working Capital - (B-C)	\$1,767,791	\$6,362,066	\$10,617,277	\$13,686,457
Change from Prior Year Fund Balance (D-A)	-\$3,891,785	\$7,863,940	\$4,255,211	\$3,069,179
Cash Flow Summary				
*Revenue Total	\$59,868,410	\$67,938,410	\$67,938,410	\$67,938,410
Licenses, Passes, Fees, Permits	\$24,364,158	\$28,793,086	\$28,793,086	\$28,793,086
Registrations	\$3,333,162	\$3,265,892	\$3,265,892	\$3,265,892
Federal and State Grants	\$5,814,836	\$5,258,674	\$5,258,674	\$5,258,674
Lottery and GOCO	\$8,458,763	\$12,182,440	\$12,182,440	\$12,182,440
Sale of Goods, Services, and Assets	\$1,616,077	\$1,865,625	\$1,865,625	\$1,865,625
Donations	\$0	\$55,249	\$55,249	\$55,249
Interest Income	\$14,469	\$4,174	\$4,174	\$4,174
Other Revenues	\$2,577,151	\$3,644,039	\$3,644,039	\$3,644,039
General Fund and Severance Tax	\$272,611	\$307,452	\$307,452	\$307,452
Intra-Agency, Inter-Fund Transfers	\$13,417,183	\$12,561,779	\$12,561,779	\$12,561,779
*Expenses Total	\$59,040,666	\$63,181,459	\$63,683,199	\$64,869,231
Cash Expenditures - Operating	\$43,784,487	\$47,536,315	\$48,038,055	\$48,038,055
Capital Expenditures	\$11,499,257	\$8,268,282	\$8,268,282	\$8,268,282
Cash Expenditures - Intra-Agency, Inter-Fund Transfers	\$3,756,922	\$7,376,862	\$7,376,862	\$7,376,862
2018-2019 DI R-x CPW State Forest DI				\$282,920
2018-2019 DI R-x Law Enforcement records management				\$903,112
Revenue minus Expenditures	\$827,744	\$4,756,951	\$4,255,211	\$3,069,179
* Beginning with FY 2012-13, CPW is reporting its revenues and expenditures following the Commission report format which has been significantly evolved over the past couple of years.				

Schedule 9A: Cash Funds Reports
 Department of Natural Resources - Division of Parks and Wildlife
 FY 2018-19 Budget Request
 Fund 1720 - "Parks and Outdoor Recreation Cash Fund"
 33-10-101 to 33-32-112, C.R.S. (2017)

Fund Expenditures Line Item Detail	Actual	Actual	Estimated	Requested
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
(5) Division of Parks and Wildlife				
Operating Budget	\$47,541,409	\$54,913,177	\$55,414,917	\$56,600,949
Capital Budget	\$11,499,257	\$8,268,282	\$8,268,282	\$8,268,282
Division Subtotal	\$59,040,666	\$63,181,459	\$63,683,199	\$64,869,231
TOTAL	\$59,040,666	\$63,181,459	\$63,683,199	\$64,869,231

Cash Fund Reserve Balance ¹ <i>Not required per 24-75-402 (5), C.R.S. (2012)</i>	Actual	Actual	Estimated	Requested
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	N/A	N/A	N/A	N/A
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A
Excess Uncommitted Fee Reserve Balance	N/A	N/A	N/A	N/A
Compliance Plan (narrative)				

Cash Fund Narrative Information	
Purpose/Background of Fund	Fund created for the use of the division in administering, managing, and supervising the state parks and outdoor recreation system.
Fee Sources	Fee sources include revenue derived from parks passes and user permits, camping fees, concessions, and boat licenses.
Non-Fee Sources	Fines and interest revenue
Long Bill Groups Supported by Fund	(5) Division of Parks and Wildlife (A) Colorado Parks and Wildlife Operations - State Park Operations; (B) Special Purpose – Indirect Cost Assessment; and (B) Special Purpose - River Outfitters

Schedule 9A: Cash Funds Reports
 Department of Natural Resources - Division of Parks and Wildlife
 FY 2018-19 Budget Request
 Fund 1730 - "Snowmobile Recreation Fund"
 33-14-101 to 33-14-120, C.R.S. (2017)

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19
Year Beginning Fund Balance (A)	\$514,915	\$644,075	\$699,426	\$754,778
Changes in Cash Assets	\$99,074	-\$96,036	\$55,352	\$55,352
Changes in Non-Cash Assets	\$102,521	\$133,029	\$0	\$0
Changes in Long-Term Assets	\$22,317	\$0	\$0	\$0
Changes in Total Liabilities	-\$85,710	\$18,358	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$138,202	\$55,352	\$55,352	\$55,352
Assets Total	\$1,057,207	\$1,094,201	\$1,149,553	\$1,204,904
Current Assets (B)	\$975,686	\$1,012,680	\$1,068,031	\$1,123,383
Cash and cash equivalents	\$864,765	\$768,729	\$824,080	\$879,432
Receivables	\$60,921	\$243,951	\$243,951	\$243,951
Inventories	\$0	\$0	\$0	\$0
Other Current Assets	\$50,000	\$0	\$0	\$0
Non-current Assets	\$81,521	\$81,521	\$81,521	\$81,521
Capital Assets	\$0	\$0	\$0	\$0
Infrastructure	\$0	\$0	\$0	\$0
LT Pension Assets	\$81,521	\$81,521	\$81,521	\$81,521
Liabilities Total	\$413,133	\$394,775	\$394,775	\$394,775
Current Liabilities (C)	\$50,276	\$31,918	\$31,918	\$31,918
Payables	\$48,887	\$30,481	\$30,481	\$30,481
Accrued Liabilities	\$0	\$0	\$0	\$0
Deferred Revenue	\$1,389	\$1,437	\$1,437	\$1,437
Bonds/notes payable - current	\$0	\$0	\$0	\$0
Other Current Liabilities	\$0	\$0	\$0	\$0
Non-current Liabilities	\$362,857	\$362,857	\$362,857	\$362,857
LT debt payable- noncurrent	\$0	\$0	\$0	\$0
Other Long-term Liabilities	\$0	\$0	\$0	\$0
LT Pension Liabilities	\$362,857	\$362,857	\$362,857	\$362,857
Ending Fund Balance (D)	\$644,075	\$699,426	\$754,778	\$810,130
Logical Test #1	FALSE	TRUE	TRUE	TRUE
Logical Test #2	FALSE	TRUE	TRUE	TRUE
Net Current Assets, Working Capital - (B-C)	\$925,410	\$980,762	\$1,036,114	\$1,091,465
Change from Prior Year Fund Balance (D-A)	\$129,160	\$55,352	\$55,352	\$55,352
Cash Flow Summary				
*Revenue Total	\$1,404,606	\$1,388,588	\$1,388,588	\$1,388,588
Registrations	\$1,062,063	\$1,036,833	\$1,036,833	\$1,036,833
Federal and State Grants	\$327,725	\$342,336	\$342,336	\$342,336
Interest Income	\$7,447	\$10,540	\$10,540	\$10,540
Other Revenues	\$7,372	(\$1,120)	(\$1,120)	(\$1,120)
Licenses Passes Fees and Permits	\$0	\$0	\$0	\$0
*Expenses Total	\$1,219,323	\$1,333,237	\$1,333,237	\$1,333,237
Cash Expenditures - Operating	\$1,044,616	\$1,161,836	\$1,161,836	\$1,161,836
Capital Expenditures	\$52,017	\$48,711	\$48,711	\$48,711
Cash Expenditures - Intra-Agency, Inter-Fund Transfers	\$122,690	\$122,690	\$122,690	\$122,690
Change Requests (If Applicable)	\$0	\$0	\$0	\$0
Revenue minus Expenditures	\$185,284	\$55,352	\$55,352	\$55,352
* Beginning with FY 2012-13, CPW is reporting its revenues and expenditures following the Commission report format which has been significantly evolved over the past couple of years.				

Schedule 9A: Cash Funds Reports
 Department of Natural Resources - Division of Parks and Wildlife
 FY 2018-19 Budget Request
 Fund 1730 - "Snowmobile Recreation Fund"
 33-14-101 to 33-14-120, C.R.S. (2017)

Fund Expenditures Line Item Detail	Actual	Actual	Estimated	Requested
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
(5) Division of Parks and Wildlife				
Operating Budget	\$1,167,306	\$1,284,526	\$1,284,526	\$1,284,526
Capital Budget	\$52,017	\$48,711	\$48,711	\$48,711
Division Subtotal	\$1,219,323	\$1,333,237	\$1,333,237	\$1,333,237
TOTAL	\$1,219,323	\$1,333,237	\$1,333,237	\$1,333,237

Cash Fund Reserve Balance ¹ <i>Not required per 24-75-402 (5), C.R.S. (2012)</i>	Actual	Actual	Estimated	Requested
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	N/A	N/A	N/A	N/A
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A
Excess Uncommitted Fee Reserve Balance	N/A	N/A	N/A	N/A
Compliance Plan (narrative)				

Cash Fund Narrative Information	
Purpose/Background of Fund	Fund created for the administration of the snowmobile registration program and enforcement of the statute regarding snowmobile usage. Fund also used for the establishment and maintenance of snowmobile trails, vehicle parking areas, and facilities.
Fee Sources	Registrations
Non-Fee Sources	Fines and interest revenue
Long Bill Groups Supported by Fund	(5) Division of Parks and Wildlife (A) Colorado Parks and Wildlife Operations - State Park Operations; (B) Special Purpose – Snowmobile Program; and (1) Executive Director's Office (B) Special Programs - Colorado Avalanche Information Center Program Costs

Schedule 9A: Cash Funds Reports
 Department of Natural Resources - Division of Parks and Wildlife
 FY 2018-19 Budget Request
 Fund 1750 - "River Outfitters"
 33-32-101 to 33-32-112, C.R.S. (2017)

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19
Year Beginning Fund Balance (A)	-\$144,890	-\$196,662	-\$169,530	-\$142,398
Changes in Cash Assets	-\$41,819	\$30,727	\$27,132	\$27,132
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$25,656	\$0	\$0	\$0
Changes in Total Liabilities	-\$29,631	-\$3,595	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	-\$45,794	\$27,132	\$27,132	\$27,132
Assets Total	\$56,159	\$86,886	\$114,018	\$141,150
Current Assets (B)	\$24,046	\$54,773	\$81,905	\$109,037
Cash and Cash Equivalents	\$24,046	\$54,773	\$81,905	\$109,037
Receivables	\$0	\$0	\$0	\$0
Inventories	\$0	\$0	\$0	\$0
Other Current Assets	\$0	\$0	\$0	\$0
Non-current Assets	\$32,113	\$32,113	\$32,113	\$32,113
Capital Assets	\$0	\$0	\$0	\$0
Infrastructure	\$0	\$0	\$0	\$0
LT Pension Assets	\$32,113	\$32,113	\$32,113	\$32,113
Liabilities Total	\$252,821	\$256,416	\$256,416	\$256,416
Current Liabilities (C)	\$13,529	\$17,124	\$17,124	\$17,124
Payables	\$11,938	\$17,124	\$17,124	\$17,124
Accrued Liabilities	\$1,592	\$0	\$0	\$0
Deferred Revenue	\$0	\$0	\$0	\$0
Bonds/notes payable - current	\$0	\$0	\$0	\$0
Other Current Liabilities	\$0	\$0	\$0	\$0
Non-current Liabilities	\$239,292	\$239,292	\$239,292	\$239,292
LT debt payable- noncurrent	\$0	\$0	\$0	\$0
Other Long-term Liabilities	\$0	\$0	\$0	\$0
LT Pension Liabilities	\$239,292	\$239,292	\$239,292	\$239,292
Ending Fund Balance (D)	-\$196,662	-\$169,530	-\$142,398	-\$115,266
Logical Test #1	FALSE	TRUE	TRUE	TRUE
Logical Test #2	FALSE	TRUE	TRUE	TRUE
Net Current Assets, Working Capital - (B-C)	\$10,517	\$37,648	\$64,780	\$91,912
Change from Prior Year Fund Balance (D-A)	-\$51,771	\$27,132	\$27,132	\$27,132
Cash Flow Summary				
Revenue Total	\$73,100	\$75,900	\$75,900	\$75,900
Registrations	\$73,100	\$75,900	\$75,900	\$75,900
Intra-Agency, Inter-Fund Transfers	\$0	\$0	\$0	\$0
Expenses Total	\$110,618	\$48,768	\$48,768	\$48,768
Cash Expenditures - Operating	\$110,618	\$48,768	\$48,768	\$48,768
Cash Expenditures - Intra-Agency, Inter-Fund Transfers	\$0	\$0	\$0	\$0
Revenue minus Expenditures	(\$37,518)	\$27,132	\$27,132	\$27,132
Fund Expenditures Line Item Detail				
	Actual FY 2015-16	Actual FY 2016-17	Estimated FY 2017-18	Requested FY 2018-19
(5) Division of Parks and Wildlife				
Operating Budget	\$110,618	\$48,768	\$48,768	\$48,768
Capital Budget	\$0	\$0	\$0	\$0
Division Subtotal	\$110,618	\$48,768	\$48,768	\$48,768
TOTAL	\$110,618	\$48,768	\$48,768	\$48,768

Schedule 9A: Cash Funds Reports
 Department of Natural Resources - Division of Parks and Wildlife
 FY 2018-19 Budget Request
 Fund 1750 - "River Outfitters"
 33-32-101 to 33-32-112, C.R.S. (2017)

Cash Fund Reserve Balance ¹ <i>Not required per 24-75-402 (5), C.R.S. (2012)</i>	Actual	Actual	Estimated	Requested
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	N/A	N/A	N/A	N/A
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A
Excess Uncommitted Fee Reserve Balance	N/A	N/A	N/A	N/A
Compliance Plan (narrative)				

Cash Fund Narrative Information	
Purpose/Background of Fund	The River Outfitters Licensing Program was established in 1984 giving responsibility to the Colorado Board of Parks and Outdoor Recreation for enacting rules and regulations necessary to govern the annual licensing for river outfitters.
Fee Sources	Fee charged to licensees
Non-Fee Sources	None
Long Bill Groups Supported by Fund	(5) Division of Parks and Wildlife (A) Colorado Parks and Wildlife Operations - State Park Operations; (B) Special Purpose – River Outfitters Regulation

Schedule 9A: Cash Funds Reports
 Department of Natural Resources - Division of Parks and Wildlife
 FY 2018-19 Budget Request
 Fund 21H0 - "Parks and Outdoor Recreation Emergency Reserve Fund"
 33-10-111.5, C.R.S. (2017)

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19
Year Beginning Fund Balance (A)	\$2,794,702	\$2,867,904	\$2,953,159	\$3,037,929
Changes in Cash Assets	\$73,202	\$85,255	\$84,770	\$84,770
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$0	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$73,202	\$85,255	\$84,770	\$84,770
Assets Total	\$2,867,904	\$2,953,159	\$3,037,929	\$3,122,699
Current Assets (B)	\$2,867,904	\$2,953,159	\$3,037,929	\$3,122,699
Cash and cash equivalents	\$2,867,904	\$2,953,159	\$3,037,929	\$3,122,699
Receivables	\$0	\$0	\$0	\$0
Inventories	\$0	\$0	\$0	\$0
Other Current Assets	\$0	\$0	\$0	\$0
Non-current Assets	\$0	\$0	\$0	\$0
Capital Assets	\$0	\$0	\$0	\$0
Infrastructure	\$0	\$0	\$0	\$0
LT Pension Assets	\$0	\$0	\$0	\$0
Liabilities Total	\$0	\$0	\$0	\$0
Current Liabilities (C)	\$0	\$0	\$0	\$0
Payables	\$0	\$0	\$0	\$0
Accrued Liabilities	\$0	\$0	\$0	\$0
Deferred Revenue	\$0	\$0	\$0	\$0
Bonds/notes payable - current	\$0	\$0	\$0	\$0
Other Current Liabilities	\$0	\$0	\$0	\$0
Non-current Liabilities	\$0	\$0	\$0	\$0
LT debt payable- noncurrent	\$0	\$0	\$0	\$0
Other Long-term Liabilities	\$0	\$0	\$0	\$0
LT Pension Liabilities	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$2,867,904	\$2,953,159	\$3,037,929	\$3,122,699
Logical Test #1	TRUE	TRUE	TRUE	TRUE
Logical Test #2	TRUE	TRUE	TRUE	TRUE
Net Current Assets, Working Capital - (B-C)	\$2,867,904	\$2,953,159	\$3,037,929	\$3,122,699
Change from Prior Year Fund Balance (D-A)	\$73,202	\$85,255	\$84,770	\$84,770
Cash Flow Summary				
Revenue Total	\$73,202	\$85,255	\$84,770	\$84,770
Intra-Agency, Inter-Fund Transfers (From State Park Operations - Parks Cash Fund) per 33-10-111.5, C.R.S.	\$73,202	\$85,255	\$84,770	\$84,770
Expenses Total	\$0	\$0	\$0	\$0
Cash Expenditures - Operating	\$0	\$0	\$0	\$0
Change Requests (If Applicable)	\$0	\$0	\$0	\$0
Revenue Minus Expenditures	\$73,202	\$85,255	\$84,770	\$84,770
Fund Expenditures Line Item Detail				
	Actual FY 2015-16	Actual FY 2016-17	Estimated FY 2017-18	Requested FY 2018-19
(5) Division of Parks and Wildlife				
Operating Budget	\$0	\$0	\$0	\$0
Capital Budget	\$0	\$0	\$0	\$0
Division Subtotal	\$0	\$0	\$0	\$0
TOTAL	\$0	\$0	\$0	\$0

Schedule 9A: Cash Funds Reports
Department of Natural Resources - Division of Parks and Wildlife
FY 2018-19 Budget Request
Fund 21H0 - "Parks and Outdoor Recreation Emergency Reserve Fund"
33-10-111.5, C.R.S. (2017)

Cash Fund Reserve Balance ¹ <i>Not required per 24-75-402 (5), C.R.S. (2012)</i>	Actual	Actual	Estimated	Requested
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	N/A	N/A	N/A	N/A
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A
Excess Uncommitted Fee Reserve Balance	N/A	N/A	N/A	N/A
Compliance Plan (narrative)				

Cash Fund Narrative Information	
Purpose/Background of Fund	Fund created for the cash reserve fund for the State Parks and Outdoor Recreation Cash Fund. Per 33-10-111.5 C.R.S., the division shall transfer 1% of the overall appropriation to the State Park Operations Long Bill Line Item from Parks Cash Fund. The total balance in this fund is not to exceed the 10% of the total amount appropriated to State Park Operations Line.
Fee Sources	N/A
Non-Fee Sources	N/A
Long Bill Groups Supported by Fund	(5) Division of Parks and Wildlife (A) Colorado Parks and Wildlife Operations - State Park Operations

Schedule 9A: Cash Funds Reports
 Department of Natural Resources - Division of Parks and Wildlife
 FY 2018-19 Budget Request
 Fund 2100 - "Off-Highway Vehicle Recreation Fund"
 33-14.5-101 to 33-14.5-113, C.R.S. (2017)

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19
Year Beginning Fund Balance (A)	\$11,417,976	\$11,846,040	\$11,798,343	\$11,566,616
Changes in Cash Assets	-\$237,260	\$575,863	-\$231,727	-\$231,727
Changes in Non-Cash Assets	\$775,375	-\$136,502	\$0	\$0
Changes in Long-Term Assets	\$124,898	\$0	\$0	\$0
Changes in Total Liabilities	-\$201,703	-\$487,058	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$461,310	-\$47,697	-\$231,727	-\$231,727
Assets Total	\$14,081,760	\$14,521,121	\$14,289,394	\$14,057,667
Current Assets (B)	\$13,918,664	\$14,358,025	\$14,126,298	\$13,894,571
Cash and cash equivalents	\$11,393,563	\$11,969,425	\$11,737,698	\$11,505,971
Receivables	\$27,015	\$199,985	\$199,985	\$199,985
Inventories	\$0	\$0	\$0	\$0
Other Current Assets	\$2,498,087	\$2,188,615	\$2,188,615	\$2,188,615
Non-current Assets	\$163,096	\$163,096	\$163,096	\$163,096
Capital Assets	\$0	\$0	\$0	\$0
Infrastructure	\$0	\$0	\$0	\$0
LT Pension Assets	\$163,096	\$163,096	\$163,096	\$163,096
Liabilities Total	\$2,235,720	\$2,722,778	\$2,722,778	\$2,722,778
Current Liabilities (C)	\$899,178	\$1,386,236	\$1,386,236	\$1,386,236
Payables	\$880,010	\$1,369,006	\$1,369,006	\$1,369,006
Accrued Liabilities	\$3,818	\$0	\$0	\$0
Deferred Revenue	\$15,350	\$17,230	\$17,230	\$17,230
Bonds/notes payable - current	\$0	\$0	\$0	\$0
Other Current Liabilities	\$0	\$0	\$0	\$0
Non-current Liabilities	\$1,336,542	\$1,336,542	\$1,336,542	\$1,336,542
LT debt payable- noncurrent	\$0	\$0	\$0	\$0
Other Long-term Liabilities	\$0	\$0	\$0	\$0
LT Pension Liabilities	\$1,336,542	\$1,336,542	\$1,336,542	\$1,336,542
Ending Fund Balance (D)	\$11,846,040	\$11,798,343	\$11,566,616	\$11,334,889
Logical Test #1	FALSE	TRUE	TRUE	TRUE
Logical Test #2	FALSE	TRUE	TRUE	TRUE
Net Current Assets, Working Capital - (B-C)	\$13,019,486	\$12,971,789	\$12,740,062	\$12,508,335
Change from Prior Year Fund Balance (D-A)	\$428,064	-\$47,697	-\$231,727	-\$231,727
Cash Flow Summary				
*Revenue Total	\$4,934,341	\$5,212,778	\$5,028,748	\$5,028,748
Registrations	\$4,793,112	\$4,983,032	\$4,983,032	\$4,983,032
Federal and State Grants	\$0	\$184,030	\$184,030	\$184,030
Interest Income	\$101,053	\$122,970	\$122,970	\$122,970
Other Revenues	\$40,176	(\$77,254)	(\$77,254)	(\$77,254)
Licenses Passes Fees and Permits	\$0	\$0	\$0	\$0
*Expenses Total	\$4,435,536	\$5,260,475	\$5,260,475	\$5,260,475
Cash Expenditures	\$626,891	\$514,638	\$514,638	\$514,638
Cash Expenditures - Grants to Others	\$3,748,964	\$4,676,938	\$4,676,938	\$4,676,938
Capital Expenditures	\$52,738	\$61,462	\$61,462	\$61,462
Intra-Agency, Inter-Fund Transfers	\$6,943	\$7,437	\$7,437	\$7,437
Revenue Minus Expenditures	\$498,806	(\$47,697)	(\$231,727)	(\$231,727)
** As of June 30, 2017, approximately \$9.2 million of the fund balance was encumbered or committed for OHV trails grants. This amount includes the \$5.2 million of grants that rolled from FY 2016-17 into FY 2017-18 and the newly obligated grants of \$4.0 million.				

Schedule 9A: Cash Funds Reports
 Department of Natural Resources - Division of Parks and Wildlife
 FY 2018-19 Budget Request
 Fund 2100 - "Off-Highway Vehicle Recreation Fund"
 33-14.5-101 to 33-14.5-113, C.R.S. (2017)

Fund Expenditures Line Item Detail	Actual FY 2015-16	Actual FY 2016-17	Estimated FY 2017-18	Requested FY 2018-19
(5) Division of Parks and Wildlife				
Operating Budget	\$4,382,798	\$5,199,013	\$5,199,013	\$5,199,013
Capital Budget	\$52,738	\$61,462	\$61,462	\$61,462
Division Subtotal	\$4,435,536	\$5,260,475	\$5,260,475	\$5,260,475
TOTAL	\$4,435,536	\$5,260,475	\$5,260,475	\$5,260,475

Cash Fund Reserve Balance ¹ <i>Not required per 24-75-402 (5), C.R.S. (2012)</i>	Actual FY 2015-16	Actual FY 2016-17	Estimated FY 2017-18	Requested FY 2018-19
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	N/A	N/A	N/A	N/A
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A
Excess Uncommitted Fee Reserve Balance	N/A	N/A	N/A	N/A
Compliance Plan (narrative)				

Cash Fund Narrative Information	
Purpose/Background of Fund	The fees collected from the registration of off-highway vehicles, all fees collected from the sale of off-highway use permits, and all interest earned are used for the administration of the Off-Highway Vehicle Program.
Fee Sources	Fees collected from the registration of off-highway vehicles and fees collected from the sale of off-highway use permits.
Non-Fee Sources	Interest revenue.
Long Bill Groups Supported by Fund	(5) Division of Parks and Wildlife (A) Colorado Parks and Wildlife Operations - State Park Operations; (B) Special Purpose – Off Highway Vehicle Program; and (B) Special Purpose - Off Highway Vehicle Grants

Schedule 9A: Cash Funds Reports
 Department of Natural Resources - Division of Parks and Wildlife
 FY 2018-19 Budget Request
 Fund 22F0 - "Parks Aquatic Nuisance Species Fund"
 33-10.5-108(1)(a), C.R.S. (2017)

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19
Year Beginning Fund Balance (A)	-\$1,706,037	-\$2,602,394	-\$4,793,854	-\$3,516,300
Changes in Cash Assets	-\$241,338	-\$2,866,762	\$1,277,554	-\$1,219,798
Changes in Non-Cash Assets	-\$80,255	\$750,767	\$0	\$0
Changes in Long-Term Assets	\$260,509	\$0	\$0	\$0
Changes in Total Liabilities	-\$670,298	-\$75,465	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	-\$731,383	-\$2,191,461	\$1,277,554	-\$1,219,798
Assets Total	\$4,478,514	\$2,362,519	\$3,640,073	\$2,420,274
Current Assets	\$3,587,275	\$1,471,280	\$2,748,834	\$1,529,035
Cash and cash equivalents	\$3,552,918	\$686,156	\$1,963,709	\$743,911
Receivables	\$34,358	\$785,124	\$785,124	\$785,124
Inventories	\$0	\$0	\$0	\$0
Other Current Assets	\$0	\$0	\$0	\$0
Non-current Assets	\$891,239	\$891,239	\$891,239	\$891,239
Capital Assets	\$0	\$0	\$0	\$0
Infrastructure	\$0	\$0	\$0	\$0
LT Pension Assets	\$891,239	\$891,239	\$891,239	\$891,239
Liabilities Total	\$7,080,908	\$7,156,373	\$7,156,373	\$7,156,373
Current Liabilities (C)	\$386,138	\$461,603	\$461,603	\$461,603
Payables	\$339,644	\$461,603	\$461,603	\$461,603
Accrued Liabilities	\$46,495	\$0	\$0	\$0
Deferred Revenue	\$0	\$0	\$0	\$0
Bonds/notes payable - current	\$0	\$0	\$0	\$0
Other Current Liabilities	\$0	\$0	\$0	\$0
Non-current Liabilities	\$6,694,770	\$6,694,770	\$6,694,770	\$6,694,770
LT debt payable- noncurrent	\$0	\$0	\$0	\$0
Other Long-term Liabilities	\$0	\$0	\$0	\$0
LT Pension Liabilities	\$6,694,770	\$6,694,770	\$6,694,770	\$6,694,770
Ending Fund Balance (D)	-\$2,602,394	-\$4,793,854	-\$3,516,300	-\$4,736,099
Logical Test #1	FALSE	TRUE	TRUE	TRUE
Logical Test #2	FALSE	TRUE	TRUE	TRUE
Net Current Assets, Working Capital - (B-C)	\$3,201,137	\$1,009,676	\$2,287,230	\$1,067,432
Change from Prior Year Fund Balance (D-A)	-\$896,357	-\$2,191,461	\$1,277,554	-\$1,219,798
Cash Flow Summary				
*Revenue Total	\$2,519,193	\$961,128	\$4,277,554	\$1,780,202
General Fund and Severance Tax Revenue	\$2,459,299	\$0	\$3,487,451	1,780,202
Federal and State Grants	\$59,894	\$790,103	\$790,103	\$0
Other Revenues	\$0	\$96,880	\$0	\$0
Intra-Agency, Inter-Fund Transfers	\$0	\$74,146	\$0	\$0
*Expenses Total	\$2,984,936	\$3,152,589	\$3,000,000	\$3,000,000
Cash Expenditures - Operating	\$2,576,184	\$3,078,443	\$3,000,000	\$3,000,000
Capital Expenditures	\$408,752	\$0	\$0	\$0
Cash Expenditures - Intra-Agency, Inter-Fund Transfers	\$0	\$74,146	\$0	\$0
Revenue Minus Expenditures	(\$465,743)	(\$2,191,461)	\$1,277,554	(\$1,219,798)

Schedule 9A: Cash Funds Reports
 Department of Natural Resources - Division of Parks and Wildlife
 FY 2018-19 Budget Request
 Fund 22F0 - "Parks Aquatic Nuisance Species Fund"
 33-10.5-108(1)(a), C.R.S. (2017)

Fund Expenditures Line Item Detail	Actual FY 2015-16	Actual FY 2016-17	Estimated FY 2017-18	Requested FY 2018-19
(5) Division of Parks and Wildlife				
Operating Budget	\$2,576,184	\$3,152,589	\$3,000,000	\$3,000,000
Capital Budget	\$408,752	\$0	\$0	\$0
Division Subtotal	\$2,984,936	\$3,152,589	\$3,000,000	\$3,000,000
TOTAL	\$2,984,936	\$3,152,589	\$3,000,000	\$3,000,000

Note - Each year, the Division receives a transfer of Severance Tax funds as prescribed by the "S.B. 08-226 Aquatic Nuisance Species" line item. However, this Long Bill appropriation is for informational purposes only. Under Section 33-10.5-108(2), moneys in the Division of Wildlife Aquatic Nuisance Species Cash Fund are continuously appropriated to the Division. In FY17-18 the Division received a General Fund transfer of revenue to the ANS Funds - see SB 17-259. The Division of Parks and Wildlife may receive Severance Tax transfers in FY2017-18 and FY2018-19 based on DNR's Severance Tax model. As of now there are no planned expenses for FY2018-19 until the Agency sets a 2018 Boating season budget which will largely depend on revenue availability. The Division of Parks and Wildlife is examining the Aquatic Nuisance Species Program funded out of Fund #4250 and Fund #22F0 to identify alternative funding options.

Cash Fund Reserve Balance ¹ <i>Not required per 24-75-402 (5), C.R.S. (2012)</i>	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	N/A	N/A	N/A	N/A
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A
Excess Uncommitted Fee Reserve Balance	N/A	N/A	N/A	N/A
Compliance Plan (narrative)				

Cash Fund Narrative Information	
Purpose/Background of Fund	The Aquatic Nuisance Species Fund was created to assist agencies charged with protecting Colorado's outdoor and recreational activities on bodies of water within the state. Senate Bill 08-226 created the continuously appropriated fund for agencies (including the Division of Parks and Outdoor Recreation) to implement actions to detect, prevent, contain, control, monitor, and, whenever possible, eradicate aquatic nuisance species from the State. Aquatic Nuisance Species (as defined by statute) are "exotic or nonnative wildlife or any plant species that have been determined by the board to pose a significant threat to the aquatic resources or water infrastructure of the State". In furtherance of these goals the Division works to enforce related laws, monitor, collect, and decontaminate vessels and bodies of water throughout the state.
Fee Sources	None.
Non-Fee Sources	As a result of S.B. 08-226, a one-time transfer of \$3,289,392 from the Severance Tax fund (Operational Account) took place in the Fiscal Year 2009, and, if available, up to \$2,701,461 shall be transferred each fiscal year thereafter (within statutory constraints placed on the Severance Tax Fund).
Long Bill Groups Supported by Fund	(5) Division of Parks and Wildlife (B) Special Purpose - S.B. 08-226 Aquatic Nuisance Species

Schedule 9A: Cash Funds Reports
 Department of Natural Resources - Division of Parks and Wildlife
 FY 2018-19 Budget Request
 Fund 4100 - "Wildlife Cash Fund"
 33-1 through 33-8, C.R.S. (2017)

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19
Year Beginning Fund Balance (A)	\$174,346,614	\$179,336,401	\$193,327,030	\$202,635,855
Changes in Cash Assets	\$9,649,184	\$10,615,969	\$9,308,825	\$8,805,220
Changes in Non-Cash Assets	-\$8,653,262	\$3,272,419	\$0	\$0
Changes in Long-Term Assets	\$21,889,175	\$9,669,268	\$0	-\$11,017,914
Changes in Total Liabilities	-\$13,926,937	-\$9,567,028	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$8,958,160	\$13,990,629	\$9,308,825	-\$2,212,694
Assets Total	\$419,963,390	\$443,521,047	\$452,829,872	\$450,617,178
Current Assets (B)	\$89,001,051	\$102,889,439	\$112,198,264	\$121,003,484
Cash and cash equivalents	\$80,032,644	\$90,648,613	\$99,957,438	\$108,762,658
Receivables	\$5,209,924	\$8,232,501	\$8,232,501	\$8,232,501
Inventories	\$777,511	\$720,577	\$720,577	\$720,577
Other Current Assets	\$2,980,972	\$3,287,748	\$3,287,748	\$3,287,748
Non-current Assets	\$330,962,339	\$340,631,608	\$340,631,608	\$329,613,694
Capital Assets	\$306,668,026	\$295,650,112	\$295,650,112	\$284,632,198
Infrastructure	\$7,368,673	\$28,055,855	\$28,055,855	\$28,055,855
LT Pension Assets	\$16,925,641	\$16,925,641	\$16,925,641	\$16,925,641
Liabilities Total	\$240,626,989	\$250,194,017	\$250,194,017	\$250,194,017
Current Liabilities (C)	\$66,291,065	\$69,807,884	\$69,807,884	\$69,807,884
Payables	\$25,940,712	\$27,618,371	\$27,618,371	\$27,618,371
Accrued Liabilities	\$357,105	\$785,973	\$785,973	\$785,973
Deferred Revenue	\$39,961,613	\$41,393,214	\$41,393,214	\$41,393,214
Bonds/notes payable - current	\$0	\$0	\$0	\$0
Other Current Liabilities	\$31,636	\$10,327	\$10,327	\$10,327
Non-current Liabilities	\$174,335,923	\$180,386,133	\$180,386,133	\$180,386,133
LT debt payable- noncurrent	\$9,666,667	\$15,621,355	\$15,621,355	\$15,621,355
Other Long-term Liabilities	\$5,053,145	\$5,148,666	\$5,148,666	\$5,148,666
LT Pension Liabilities	\$159,616,112	\$159,616,112	\$159,616,112	\$159,616,112
Ending Fund Balance (D)	\$179,336,401	\$193,327,030	\$202,635,855	\$200,423,161
Logical Test #1	FALSE	TRUE	TRUE	TRUE
Logical Test #2	FALSE	FALSE	TRUE	FALSE
Net Current Assets, Working Capital - (B-C)	\$22,709,985	\$33,081,555	\$42,390,380	\$51,195,600
Change from Prior Year Fund Balance (D-A)	\$4,989,787	\$13,990,629	\$9,308,825	-\$2,212,694
Cash Flow Summary				
*Revenue Total	\$129,269,988	\$139,192,575	\$139,192,575	\$139,192,575
Licenses, Passes, Fees and Permits	\$81,446,302	\$84,513,384	\$84,513,384	\$84,513,384
Habitat Stamp	\$7,050,515	\$7,052,817	\$7,052,817	\$7,052,817
Registrations	\$0	\$92,025	\$92,025	\$92,025
Federal and State Grants	\$24,337,108	\$25,521,865	\$25,521,865	\$25,521,865
Great Outdoors Colorado (GOCO)	\$6,310,070	\$9,480,123	\$9,480,123	\$9,480,123
Sale of Goods, Services, and Assets	\$92,063	\$49,328	\$49,328	\$49,328
Donations	\$1,651	\$54,500	\$54,500	\$54,500
[Less non-cash Donations]	\$0	\$0	\$0	\$0
Interest Income	\$544,077	\$844,879	\$844,879	\$844,879
Other Revenues	-\$391,429	\$2,312,895	\$2,312,895	\$2,312,895
General Fund and Severance Tax	\$2,002,424	\$1,180,260	\$1,180,260	\$1,180,260
Intra-Agency, Inter-Fund Transfers	\$7,877,206	\$8,090,499	\$8,090,499	\$8,090,499

Schedule 9A: Cash Funds Reports
 Department of Natural Resources - Division of Parks and Wildlife
 FY 2018-19 Budget Request
 Fund 4100 - "Wildlife Cash Fund"
 33-1 through 33-8, C.R.S. (2017)

*Expenses Total	\$128,046,214	\$128,478,301	\$129,883,750	\$130,387,355
Cash Expenditures - Operating	\$107,990,030	\$110,624,331	\$112,029,780	\$112,029,780
Capital Expenditures	\$10,938,564	\$7,493,763	\$7,493,763	\$7,493,763
Intra-Agency, Inter-Fund Transfers	\$9,117,621	\$10,360,206	\$10,360,206	\$10,360,206
2018-2019 DI R-x Law Enforcement records management				\$503,605
2018-2019 DI R-x Leased Space				\$0
Revenue Minus Expenditures	\$1,223,773	\$10,714,275	\$9,308,825	\$8,805,220

* Beginning with FY 2012-13, CPW is reporting its revenues and expenditures following the Commission report format which has been significantly evolved over the past couple of years.

Fund Expenditures Line Item Detail	Actual FY 2015-16	Actual FY 2016-17	Estimated FY 2017-18	Requested FY 2018-19
(5) Division of Parks and Wildlife (A) Colorado Parks and Wildlife Operations - Wildlife Operations				
Operating Budget	\$117,107,650	\$120,984,538	\$122,389,987	\$122,893,592
Capital Budget	\$10,938,564	\$7,493,763	\$7,493,763	\$7,493,763
Division Subtotal	\$128,046,214	\$128,478,301	\$129,883,750	\$130,387,355
TOTAL	\$128,046,214	\$128,478,301	\$129,883,750	\$130,387,355

Cash Fund Reserve Balance ¹ <i>Not required per 24-75-402 (5), C.R.S. (2007)</i>	Actual FY 2015-16	Actual FY 2016-17	Estimated FY 2017-18	Requested FY 2018-19
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	N/A	N/A	N/A	N/A
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A
Excess Uncommitted Fee Reserve Balance	N/A	N/A	N/A	N/A

As an enterprise cash fund, the Wildlife Cash Fund is not subject to statutes regarding excess uncommitted cash reserves. However, the Parks and Wildlife Commission has set a policy that the minimum is a range of \$7.0 M - \$9.0 M over and above the amount of the reserve that is attributable to Habitat Stamp Funds. At the end of FY 2016-17, the net current assets in the Wildlife Cash Fund was \$33.4 million and the unexpended balance of Habitat Stamp Funds was \$16.0 million therefore the Division is in compliance with the reserve policy.

Cash Fund Narrative Information	
Purpose/Background of Fund	Funds received from wildlife license fees and other wildlife sources are deposited in the Wildlife Cash Fund and utilized for expenditures authorized by the provisions of articles 1 through 8 of title 33, Colorado Revised Statutes.
Fee Sources	Hunting, fishing, and other license fees; rents; sale of publications.
Non-Fee Sources	Interest, federal funds, donations, grants, fines, penalties, the sale of assets, and statutory transfers from other funds.
Long Bill Groups Supported by Fund	(5) Division of Parks and Wildlife (A) Colorado Parks and Wildlife Operations - Wildlife Operations; (B) Special Purpose – Information Technology; Game Damage Claims and Prevention; In-stream Flow Program; Grants and Habitat Partnerships; Asset Maintenance and Repairs; and Indirect Cost Assessment

Schedule 9A: Cash Funds Reports
 Department of Natural Resources - Division of Parks and Wildlife
 FY 2018-19 Budget Request
 Fund 4110 - "Nongame Check-off Fund"
 39-22-702 and 39-22-763, C.R.S. (2017)

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19
Year Beginning Fund Balance (A)	\$214,069	\$59,169	\$234,664	\$160,159
Changes in Cash Assets	-\$154,901	\$175,495	-\$74,505	-\$74,505
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$0	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	-\$154,901	\$175,495	-\$74,505	-\$74,505
Assets Total	\$59,169	\$234,664	\$160,159	\$85,654
Current Assets (B)	\$59,169	\$234,664	\$160,159	\$85,654
Cash and cash equivalents	\$58,517	\$234,012	\$159,507	\$85,002
Receivables	\$652	\$652	\$652	\$652
Inventories	\$0	\$0	\$0	\$0
Other Current Assets	\$0	\$0	\$0	\$0
Non-current Assets	\$0	\$0	\$0	\$0
Capital Assets	\$0	\$0	\$0	\$0
Infrastructure	\$0	\$0	\$0	\$0
LT Pension Assets	\$0	\$0	\$0	\$0
Liabilities Total	\$0	\$0	\$0	\$0
Current Liabilities (C)	\$0	\$0	\$0	\$0
Payables	\$0	\$0	\$0	\$0
Accrued Liabilities	\$0	\$0	\$0	\$0
Deferred Revenue	\$0	\$0	\$0	\$0
Bonds/notes payable - current	\$0	\$0	\$0	\$0
Other Current Liabilities	\$0	\$0	\$0	\$0
Non-current Liabilities	\$0	\$0	\$0	\$0
LT debt payable- noncurrent	\$0	\$0	\$0	\$0
Other Long-term Liabilities	\$0	\$0	\$0	\$0
LT Pension Liabilities	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$59,169	\$234,664	\$160,159	\$85,654
Logical Test #1	TRUE	TRUE	TRUE	TRUE
Logical Test #2	TRUE	TRUE	TRUE	TRUE
Net Current Assets, Working Capital - (B-C)	\$59,169	\$234,664	\$160,159	\$85,654
Change from Prior Year Fund Balance (D-A)	-\$154,901	\$175,495	-\$74,505	-\$74,505
Cash Flow Summary				
Revenue Total	\$245,099	\$175,495	\$175,495	\$175,495
Donations (Nongame Income Tax Checkoff Revenue)	\$245,099	\$175,495	\$175,495	\$175,495
Interest	\$0	\$0	\$0	\$0
Expenses Total	\$400,000	\$0	\$250,000	\$250,000
Cash Expenditures (Intra-Agency, Inter-Fund Transfers)	\$400,000	\$0	\$250,000	\$250,000
Change Requests (If Applicable)	\$0	\$0	\$0	\$0
Revenue Minus Expenditures	-\$154,901	\$175,495	-\$74,505	-\$74,505
Fund Expenditures Line Item Detail				
	Actual FY 2015-16	Actual FY 2016-17	Estimated FY 2017-18	Requested FY 2018-19
(5) Division of Parks and Wildlife (A) Colorado Parks and Wildlife Operations - Wildlife Operations				
Operating Budget	\$400,000	\$0	\$250,000	\$250,000
Capital Budget	\$0	\$0	\$0	\$0
Division Subtotal	\$400,000	\$0	\$250,000	\$250,000
TOTAL	\$400,000	\$0	\$250,000	\$250,000

Schedule 9A: Cash Funds Reports
Department of Natural Resources - Division of Parks and Wildlife
FY 2018-19 Budget Request
Fund 4110 - "Nongame Check-off Fund"
39-22-702 and 39-22-763, C.R.S. (2017)

Cash Fund Reserve Balance ¹ <i>Not required per 24-75-402 (5), C.R.S. (2007)</i>	Actual	Actual	Estimated	Requested
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	N/A	N/A	N/A	N/A
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A
Excess Uncommitted Fee Reserve Balance	N/A	N/A	N/A	N/A
Compliance Plan (narrative)				

Cash Fund Narrative Information	
Purpose/Background of Fund	Contributions support non-game programs by providing a source of revenue other than hunting and fishing license fees.
Fee Sources	None
Non-Fee Sources	Voluntary Colorado Income Tax check-off
Long Bill Groups Supported by Fund	(5) Division of Parks and Wildlife (A) Colorado Parks and Wildlife Operations - Wildlife Operations

Schedule 9A: Cash Funds Reports
Department of Natural Resources - Division of Parks and Wildlife
FY 2018-19 Budget Request
Fund 4130 - "Federal Aid Projects Income Fund"
33-1-119, C.R.S. (2017)

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19
Year Beginning Fund Balance (A)	\$248,001	\$251,096	\$263,259	\$275,422
Changes in Cash Assets	\$3,094	\$12,163	\$12,163	\$12,163
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$0	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$3,094	\$12,163	\$12,163	\$12,163
Assets Total	\$251,096	\$263,259	\$275,422	\$287,585
Current Assets (B)	\$251,096	\$263,259	\$275,422	\$287,585
Cash and cash equivalents	\$251,096	\$263,259	\$275,422	\$287,585
Receivables	\$0	\$0	\$0	\$0
Inventories	\$0	\$0	\$0	\$0
Other Current Assets	\$0	\$0	\$0	\$0
Non-current Assets	\$0	\$0	\$0	\$0
Capital Assets	\$0	\$0	\$0	\$0
Infrastructure	\$0	\$0	\$0	\$0
LT Pension Assets	\$0	\$0	\$0	\$0
Liabilities Total	\$0	\$0	\$0	\$0
Current Liabilities (C)	\$0	\$0	\$0	\$0
Payables	\$0	\$0	\$0	\$0
Accrued Liabilities	\$0	\$0	\$0	\$0
Deferred Revenue	\$0	\$0	\$0	\$0
Bonds/notes payable - current	\$0	\$0	\$0	\$0
Other Current Liabilities	\$0	\$0	\$0	\$0
Non-current Liabilities	\$0	\$0	\$0	\$0
LT debt payable- noncurrent	\$0	\$0	\$0	\$0
Other Long-term Liabilities	\$0	\$0	\$0	\$0
LT Pension Liabilities	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$251,096	\$263,259	\$275,422	\$287,585
Logical Test	TRUE	TRUE	TRUE	TRUE
Logical Test #2	TRUE	TRUE	TRUE	TRUE
Net Current Assets, Working Capital - (B-C)	\$251,096	\$263,259	\$275,422	\$287,585
Change from Prior Year Fund Balance (D-A)	\$3,094	\$12,163	\$12,163	\$12,163
Cash Flow Summary				
Revenue Total	\$3,147	\$12,221	\$12,221	\$12,221
Other Revenues	\$834	-\$1,758	-\$1,758	-\$1,758
Sale of Goods, Services, and Assets	\$0	\$11,094	\$11,094	\$11,094
Interest Income	\$2,314	\$2,885	\$2,885	\$2,885
Expenses Total	\$53	\$58	\$58	\$58
Cash Expenditures - Operating	\$53	\$58	\$58	\$58
Capital Expenditures	\$0	\$0	\$0	\$0
Revenue Minus Expenditures	\$3,094	\$12,163	\$12,163	\$12,163
Fund Expenditures Line Item Detail				
	Actual FY 2015-16	Actual FY 2016-17	Estimated FY 2017-18	Requested FY 2018-19
(5) Division of Parks and Wildlife (A) Colorado Parks and Wildlife Operations - Wildlife Operations				
N/A Under \$200,000	\$0	\$0	\$0	\$0
TOTAL	\$0	\$0	\$0	\$0

Schedule 9A: Cash Funds Reports
 Department of Natural Resources - Division of Parks and Wildlife
 FY 2018-19 Budget Request
 Fund 4130 - "Federal Aid Projects Income Fund"
 33-1-119, C.R.S. (2017)

Cash Fund Reserve Balance ¹ <i>Not required per 24-75-402 (5), C.R.S. (2007)</i>	Actual	Actual	Estimated	Requested
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	N/A	N/A	N/A	N/A
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A
Excess Uncommitted Fee Reserve Balance	N/A	N/A	N/A	N/A
Compliance Plan (narrative)				

Cash Fund Narrative Information	
Purpose/Background of Fund	This fund was established to segregate revenues and earnings derived from properties purchased and operated jointly by the United States government and the State of Colorado; specifically those revenues and earnings to which each entity has a right under the provisions of cooperative agreements.
Fee Sources	N/A
Non-Fee Sources	Sale of produce and rent. Agricultural revenue from income-producing operations on certain specific properties acquired with federal funds. Interest collected on the fund.
Long Bill Groups Supported by Fund	(5) Division of Parks and Wildlife (A) Colorado Parks and Wildlife Operations - Wildlife Operations

Schedule 9A: Cash Funds Reports
 Department of Natural Resources - Division of Parks and Wildlife
 FY 2018-19 Budget Request
 Fund 4180 - "Colorado Outdoors Magazine"
 33-1 through 33-8, C.R.S. (2017)

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19
Year Beginning Fund Balance (A)	-\$437,273	-\$406,046	-\$432,456	-\$432,456
Changes in Cash Assets	\$75,423	\$7,563	\$0	\$0
Changes in Non-Cash Assets	-\$37,567	-\$33,062	\$0	\$0
Changes in Long-Term Assets	\$33,379	\$0	\$0	\$0
Changes in Total Liabilities	-\$28,620	-\$911	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$42,614	-\$26,410	\$0	\$0
Assets Total	\$488,589	\$463,089	\$463,089	\$463,089
Current Assets (B)	\$441,350	\$415,851	\$415,851	\$415,851
Cash and cash equivalents	\$398,395	\$405,958	\$405,958	\$405,958
Receivables	\$69	\$53	\$53	\$53
Inventories	\$42,886	\$9,840	\$9,840	\$9,840
Other Current Assets	\$0	\$0	\$0	\$0
Non-current Assets	\$47,238	\$47,238	\$47,238	\$47,238
Capital Assets	\$0	\$0	\$0	\$0
Infrastructure	\$0	\$0	\$0	\$0
LT Pension Assets	\$47,238	\$47,238	\$47,238	\$47,238
Liabilities Total	\$894,634	\$895,545	\$895,545	\$895,545
Current Liabilities (C)	\$415,118	\$416,029	\$416,029	\$416,029
Payables	\$16,122	\$6,506	\$6,506	\$6,506
Accrued Liabilities	\$0	\$0	\$0	\$0
Deferred Revenue	\$398,995	\$409,523	\$409,523	\$409,523
Bonds/notes payable - current	\$0	\$0	\$0	\$0
Other Current Liabilities	\$0	\$0	\$0	\$0
Non-current Liabilities	\$479,516	\$479,516	\$479,516	\$479,516
LT debt payable- noncurrent	\$0	\$0	\$0	\$0
Other Long Term Liabilities	\$0	\$0	\$0	\$0
LT Pension Liabilities	\$479,516	\$479,516	\$479,516	\$479,516
Ending Fund Balance (D)	-\$406,046	-\$432,456	-\$432,456	-\$432,456
Logical Test #1	FALSE	TRUE	TRUE	TRUE
Logical Test #2	FALSE	TRUE	TRUE	TRUE
Net Current Assets, Working Capital - (B-C)	\$26,232	-\$178	-\$178	-\$178
Change from Prior Year Fund Balance (D-A)	\$31,227	-\$26,410	\$0	\$0
Cash Flow Summary				
Revenue Total	\$291,914	\$268,154	\$268,332	\$268,332
Sale of Goods, Services, and Assets	\$288,022	\$266,283	\$266,461	\$266,461
Interest Income	\$2,340	\$4,656	\$4,656	\$4,656
Other Revenues	\$1,553	-\$2,785	-\$2,785	-\$2,785
Expenses Total	\$267,067	\$294,564	\$268,332	\$268,332
Cash Expenditures - Operating	\$267,067	\$294,564	\$268,332	\$268,332
Statutory Transfer to Wildlife Cash Fund	\$0	\$0	\$0	\$0
Revenue Minus Expenditures	\$24,847	-\$26,410	\$0	\$0
Fund Expenditures Line Item Detail				
	Actual FY 2015-16	Actual FY 2016-17	Estimated FY 2017-18	Requested FY 2018-19
(5) Division of Parks and Wildlife (A) Colorado Parks and Wildlife Operations - Wildlife Operations				
Operating Budget	\$267,067	\$294,564	\$268,332	\$268,332
Capital Budget	\$0	\$0	\$0	\$0
Division Subtotal	\$267,067	\$294,564	\$268,332	\$268,332
TOTAL	\$267,067	\$294,564	\$268,332	\$268,332

Note: The expenditures shown above for FY 2017-18 and beyond reflect estimated spending based on available revenues. Because the Division is projecting revenues in the range of \$270,000 per year, spending may be much lower than what is appropriated to the Division "from subscription revenues from Colorado Outdoors Magazine".

Schedule 9A: Cash Funds Reports
 Department of Natural Resources - Division of Parks and Wildlife
 FY 2018-19 Budget Request
 Fund 4180 - "Colorado Outdoors Magazine"
 33-1 through 33-8, C.R.S. (2017)

Cash Fund Reserve Balance ¹ <i>Not required per 24-75-402 (5), C.R.S. (2007)</i>	Actual	Actual	Estimated	Requested
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	N/A	N/A	N/A	N/A
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A
Excess Uncommitted Fee Reserve Balance	N/A	N/A	N/A	N/A
Compliance Plan (narrative)				

Cash Fund Narrative Information	
Purpose/Background of Fund	This fund was created by the legislation authorizing the Division to publish and distribute its conservation magazine and associated information products. Costs to produce the magazine and products are to be expended from the magazine revolving fund.
Fee Sources	Sale of Publications – Revenue derived from the sale of magazine subscriptions for Colorado Outdoors, and the sale of other products and publications.
Non-Fee Sources	Interest earnings
Long Bill Groups Supported by Fund	(5) Division of Parks and Wildlife (A) Colorado Parks and Wildlife Operations - Wildlife Operations

Schedule 9A: Cash Funds Reports
 Department of Natural Resources - Division of Parks and Wildlife
 FY 2018-19 Budget Request
 Fund 4210 - "Rocky Mountain Sheep and Goat License"
 33-4-116, C.R.S. (2017)

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19
Year Beginning Fund Balance (A)	\$1,276,609	\$1,290,797	\$1,591,380	\$1,891,963
Changes in Cash Assets	\$10,572	\$290,453	\$300,583	\$300,583
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	-\$66,798	\$0	\$0	\$0
Changes in Total Liabilities	\$73,201	\$10,130	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$16,975	\$300,583	\$300,583	\$300,583
Assets Total	\$1,596,873	\$1,887,326	\$2,187,909	\$2,488,492
Current Assets (B)	\$1,528,650	\$1,819,104	\$2,119,687	\$2,420,270
Cash and cash equivalents	\$1,528,650	\$1,819,104	\$2,119,687	\$2,420,270
Receivables	\$0	\$0	\$0	\$0
Inventories	\$0	\$0	\$0	\$0
Other Current Assets	\$0	\$0	\$0	\$0
Non-current Assets	\$68,222	\$68,222	\$68,222	\$68,222
Capital Assets	\$0	\$0	\$0	\$0
Infrastructure	\$0	\$0	\$0	\$0
LT Pension Assets	\$68,222	\$68,222	\$68,222	\$68,222
Liabilities Total	\$306,076	\$295,946	\$295,946	\$295,946
Current Liabilities (C)	\$63,999	\$53,869	\$53,869	\$53,869
Payables	\$63,756	\$53,869	\$53,869	\$53,869
Accrued Liabilities	\$243	\$0	\$0	\$0
Deferred Revenue	\$0	\$0	\$0	\$0
Bonds/notes payable - current	\$0	\$0	\$0	\$0
Other Current Liabilities	\$0	\$0	\$0	\$0
Non-current Liabilities	\$242,076	\$242,076	\$242,076	\$242,076
LT debt payable- noncurrent	\$0	\$0	\$0	\$0
Other Long-term Liabilities	\$0	\$0	\$0	\$0
LT Pension Liabilities	\$242,076	\$242,076	\$242,076	\$242,076
Ending Fund Balance (D)	\$1,290,797	\$1,591,380	\$1,891,963	\$2,192,547
Logical Test #1	FALSE	TRUE	TRUE	TRUE
Logical Test #2	FALSE	TRUE	TRUE	TRUE
Net Current Assets, Working Capital - (B-C)	\$1,464,651	\$1,765,234	\$2,065,818	\$2,366,401
Change from Prior Year Fund Balance (D-A)	\$14,188	\$300,583	\$300,583	\$300,583
Cash Flow Summary				
Revenue Total	\$590,858	\$695,541	\$695,541	\$695,541
Federal and State Grants	\$0	\$0	\$0	\$0
Donations	\$590,858	\$695,541	\$695,541	\$695,541
Expenses Total	\$597,720	\$394,958	\$394,958	\$394,958
Cash Expenditures	\$597,720	\$394,958	\$394,958	\$394,958
Capital Expenditures	\$0	\$0	\$0	\$0
Revenue Minus Expenditures	-\$6,862	\$300,583	\$300,583	\$300,583
Fund Expenditures Line Item Detail				
	Actual FY 2015-16	Actual FY 2016-17	Estimated FY 2017-18	Requested FY 2018-19
Division of Parks and Wildlife				
Operating Budget	\$597,720	\$394,958	\$394,958	\$394,958
Capital Budget	\$0	\$0	\$0	\$0
Division Subtotal	\$597,720	\$394,958	\$394,958	\$394,958
TOTAL	\$597,720	\$394,958	\$394,958	\$394,958

Schedule 9A: Cash Funds Reports
 Department of Natural Resources - Division of Parks and Wildlife
 FY 2018-19 Budget Request
 Fund 4210 - "Rocky Mountain Sheep and Goat License"
 33-4-116, C.R.S. (2017)

Cash Fund Reserve Balance ¹ <i>Not required per 24-75-402 (5), C.R.S. (2007)</i>	Actual	Actual	Estimated	Requested
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	N/A	N/A	N/A	N/A
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A
Excess Uncommitted Fee Reserve Balance	N/A	N/A	N/A	N/A
Compliance Plan (narrative)				

Cash Fund Narrative Information	
Purpose/Background of Fund	This fund was created through legislation authorizing the Division to issue two (each) sheep, goat and moose licenses and four (each) deer, elk, and pronghorn licenses to third-party partners holding license auctions or raffles. Funds collected from the auction or raffle of deer, elk and pronghorn licenses are dedicated for special projects to benefit these species, while revenues from sheep, goat, and moose licenses can be used to benefit those species collectively.
Fee Sources	Fees collected for the licenses issued are not the same as the Divisions published license price because they are sold through competitive auction and or raffle.
Non-Fee Sources	The net proceeds from the auction and raffle of licenses less the license fee. The Division retains all proceeds from the sheep, goat and moose licenses, less any expenses incurred by the organization conducting the auction or raffle. Organizations can keep up to 25% for administrative costs.
Long Bill Groups Supported by Fund	Moneys in the Fund are continuously appropriated to the Division for special projects to benefit the species noted above. These moneys are not currently reflected in the Long Bill.

Schedule 9A: Cash Funds Reports
 Department of Natural Resources - Division of Parks and Wildlife
 FY 2018-19 Budget Request
 Fund 4220 - "Waterfowl Stamp"
 33-4-102.5(5), C.R.S. (2017)

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19
Year Beginning Fund Balance (A)	\$362,335	\$129,366	\$124,788	\$99,680
Changes in Cash Assets	-\$184,515	-\$105,525	-\$25,107	-\$25,107
Changes in Non-Cash Assets	\$90	-\$353	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0
Changes in Total Liabilities	-\$48,543	\$101,299	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	-\$232,968	-\$4,579	-\$25,107	-\$25,107
Assets Total	\$230,732	\$124,854	\$99,747	\$74,639
Current Assets (B)	\$230,732	\$124,854	\$99,747	\$74,639
Cash and cash equivalents	\$230,192	\$124,667	\$99,559	\$74,452
Receivables	\$540	\$188	\$188	\$188
Inventories	\$0	\$0	\$0	\$0
Other Current Assets	\$0	\$0	\$0	\$0
Non-current Assets	\$0	\$0	\$0	\$0
Capital Assets	\$0	\$0	\$0	\$0
Infrastructure	\$0	\$0	\$0	\$0
LT Pension Assets	\$0	\$0	\$0	\$0
Liabilities Total	\$101,366	\$67	\$67	\$67
Current Liabilities (C)	\$101,366	\$67	\$67	\$67
Payables	\$101,366	\$67	\$67	\$67
Accrued Liabilities	\$0	\$0	\$0	\$0
Deferred Revenue	\$0	\$0	\$0	\$0
Bonds/notes payable - current	\$0	\$0	\$0	\$0
Other Current Liabilities	\$0	\$0	\$0	\$0
Non-current Liabilities	\$0	\$0	\$0	\$0
LT debt payable- noncurrent	\$0	\$0	\$0	\$0
Other Long-term Liabilities	\$0	\$0	\$0	\$0
LT Pension Liabilities	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$129,366	\$124,788	\$99,680	\$74,573
Logical Test #1	TRUE	TRUE	TRUE	TRUE
Logical Test #2	TRUE	TRUE	TRUE	TRUE
Net Current Assets, Working Capital - (B-C)	\$129,366	\$124,788	\$99,680	\$74,573
Change from Prior Year Fund Balance (D-A)	-\$232,968	-\$4,579	-\$25,107	-\$25,107
Cash Flow Summary				
Revenue Total	\$177,525	\$174,893	\$174,893	\$174,893
License, Passes, Fees and Permits	\$177,525	\$174,893	\$174,893	\$174,893
Interest	\$0	\$0	\$0	\$0
Expenses Total	\$410,493	\$179,471	\$200,000	\$200,000
Cash Expenditures	\$340,522	\$179,471	\$200,000	\$200,000
Capital Expenditures	\$69,971	\$0	\$0	\$0
Revenue Minus Expenditures	-\$232,968	-\$4,579	-\$25,107	-\$25,107
Fund Expenditures Line Item Detail				
	Actual FY 2015-16	Actual FY 2016-17	Estimated FY 2017-18	Requested FY 2018-19
Division of Parks and Wildlife				
Operating Budget	\$340,522	\$179,471	\$200,000	\$200,000
Capital Budget	\$69,971	\$0	\$0	\$0
TOTAL	\$410,493	\$179,471	\$200,000	\$200,000

Schedule 9A: Cash Funds Reports
 Department of Natural Resources - Division of Parks and Wildlife
 FY 2018-19 Budget Request
 Fund 4220 - "Waterfowl Stamp"
 33-4-102.5(5), C.R.S. (2017)

Cash Fund Reserve Balance ¹ <i>Not required per 24-75-402 (5), C.R.S. (2007)</i>	Actual	Actual	Estimated	Requested
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	N/A	N/A	N/A	N/A
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A
Excess Uncommitted Fee Reserve Balance	N/A	N/A	N/A	N/A
Compliance Plan (narrative)				

Cash Fund Narrative Information	
Purpose/Background of Fund	The fund was established pursuant to C.R.S. 33-4-102.5 to account for revenue collected from the sale of a \$5 Migratory Waterfowl Stamp. Legislation authorizes the sale of the stamp to support preservation and improvement of waterfowl habitats.
Fee Sources	Hunters are required to purchase the stamp when acquiring a small game license.
Non-Fee Sources	None
Long Bill Groups Supported by Fund	Waterfowl capital construction projects and/or (5) Division of Parks and Wildlife (A) Colorado Parks and Wildlife Operations - Wildlife Operations

Schedule 9A: Cash Funds Reports
 Department of Natural Resources - Division of Parks and Wildlife
 FY 2018-19 Budget Request
 Fund 4230 - "Habitat Partnership Cash Fund"
 33-1-112(8)(a), C.R.S. (2017)

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19
Year Beginning Fund Balance (A)	\$2,646,970	\$2,383,003	\$3,021,453	\$3,767,166
Changes in Cash Assets	-\$383,151	\$762,801	\$745,713	\$745,713
Changes in Non-Cash Assets	\$104	\$21	\$0	\$0
Changes in Long-Term Assets	-\$18,408	\$0	\$0	\$0
Changes in Total Liabilities	\$138,790	-\$124,371	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	-\$262,665	\$638,450	\$745,713	\$745,713
Assets Total	\$2,928,845	\$3,691,667	\$4,437,380	\$5,183,092
Current Assets (B)	\$2,914,100	\$3,676,922	\$4,422,634	\$5,168,347
Cash and cash equivalents	\$2,913,996	\$3,676,797	\$4,422,509	\$5,168,222
Receivables	\$104	\$125	\$125	\$125
Inventories	\$0	\$0	\$0	\$0
Other Current Assets	\$0	\$0	\$0	\$0
Non-current Assets	\$14,745	\$14,745	\$14,745	\$14,745
Capital Assets	\$0	\$0	\$0	\$0
Infrastructure	\$0	\$0	\$0	\$0
LT Pension Assets	\$14,745	\$14,745	\$14,745	\$14,745
Liabilities Total	\$545,842	\$670,213	\$670,213	\$670,213
Current Liabilities (C)	\$505,840	\$630,212	\$630,212	\$630,212
Payables	\$505,840	\$630,212	\$630,212	\$630,212
Accrued Liabilities	\$0	\$0	\$0	\$0
Deferred Revenue	\$0	\$0	\$0	\$0
Bonds/notes payable - current	\$0	\$0	\$0	\$0
Other Current Liabilities	\$0	\$0	\$0	\$0
Non-current Liabilities	\$40,002	\$40,002	\$40,002	\$40,002
LT debt payable- noncurrent	\$0	\$0	\$0	\$0
Other Long-term Liabilities	\$0	\$0	\$0	\$0
LT Pension Liabilities	\$40,002	\$40,002	\$40,002	\$40,002
Ending Fund Balance (D)	\$2,383,003	\$3,021,453	\$3,767,166	\$4,512,879
Logical Test #1	FALSE	TRUE	TRUE	TRUE
Logical Test #2	FALSE	TRUE	TRUE	TRUE
Net Current Assets, Working Capital - (B-C)	\$2,408,260	\$3,046,710	\$3,792,423	\$4,538,136
Change from Prior Year Fund Balance (D-A)	-\$263,967	\$638,450	\$745,713	\$745,713
Cash Flow Summary				
Revenue Total	\$2,328,215	\$2,406,409	\$2,406,409	\$2,406,409
Interest Income	\$35,947	\$42,875	\$42,875	\$42,875
Other Revenue	\$10,337	-\$20,678	-\$20,678	-\$20,678
Lottery & Great Outdoors Colorado	\$0	\$0	\$0	\$0
Intra-Agency, Inter-Fund Transfers (Statutory Transfer from Fund 4100 -	\$2,281,931	\$2,384,212	\$2,384,212	\$2,384,212
Expenses Total	\$2,611,141	\$1,767,958	\$1,660,696	\$1,660,696
Cash Expenditures	\$2,065,992	\$1,660,696	\$1,660,696	\$1,660,696
Capital Expenditures	\$6,400	\$0	\$0	\$0
Intra-Agency, Inter-Fund Transfers (Statutory Transfer to Fund 4100 - Wi	\$538,749	\$107,263	\$0	\$0
Revenue Minus Expenditures	-\$282,926	\$638,450	\$745,713	\$745,713

Fund Expenditures Line Item Detail	Actual FY 2015-16	Actual FY 2016-17	Estimated FY 2017-18	Requested FY 2018-19
(5) Division of Parks and Wildlife - (B) Special Purpose - Habitat Partnership Program				
Operating Budget	\$2,604,741	\$1,767,958	\$1,660,696	\$1,660,696
Capital Budget	\$6,400	\$0	\$0	\$0
Division Subtotal	\$2,611,141	\$1,767,958	\$1,660,696	\$1,660,696
TOTAL	\$2,611,141	\$1,767,958	\$1,660,696	\$1,660,696

Schedule 9A: Cash Funds Reports
 Department of Natural Resources - Division of Parks and Wildlife
 FY 2018-19 Budget Request
 Fund 4230 - "Habitat Partnership Cash Fund"
 33-1-112(8)(a), C.R.S. (2017)

Cash Fund Reserve Balance ¹ <i>Not required per 24-75-402 (5), C.R.S. (2007)</i>	Actual	Actual	Estimated	Requested
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	N/A	N/A	N/A	N/A
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A
Excess Uncommitted Fee Reserve Balance	N/A	N/A	N/A	N/A
Compliance Plan (narrative)				

Cash Fund Narrative Information	
Purpose/Background of Fund	This fund was created to support Habitat Partnership Program (HPP) Committees around the state to implement game management plans to resolve forage and fence conflicts under section 33-1-110 (8), C.R.S.(2011). Revenues consist of transfers from the Wildlife Cash Fund as well as gifts, donations, and grant reimbursements. Annually the Division transfers 5% of the revenue collected for certain big-game licenses used in particular geographic areas around the state to the Habitat Partnership Fund.
Fee Sources	None
Non-Fee Sources	License revenue is transferred from the Wildlife Cash fund to pay for expenses of the Habitat Partnership Program. Interest is credited to the fund.
Long Bill Groups Supported by Fund	(5) Division of Parks and Wildlife - (B) Special Purpose - Habitat Partnership Program

Schedule 9A: Cash Funds Reports
 Department of Natural Resources - Division of Parks and Wildlife
 FY 2018-19 Budget Request
 Fund 4250 - "Wildlife Aquatic Nuisance Species"
 33-10.5-108(2)(a), C.R.S. (2017)

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19
Year Beginning Fund Balance (A)	-\$601,559	-\$1,204,073	-\$1,781,293	-\$1,319,852
Changes in Cash Assets	-\$304,679	-\$877,746	\$461,441	-\$600,915
Changes in Non-Cash Assets	-\$288,288	-\$57,753	\$0	\$0
Changes in Long-Term Assets	\$142,080	\$0	\$0	\$0
Changes in Total Liabilities	-\$104,229	\$358,279	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	-\$555,115	-\$577,220	\$461,441	-\$600,915
Assets Total	\$1,348,516	\$413,017	\$874,458	\$273,543
Current Assets (B)	\$1,157,710	\$222,212	\$683,653	\$82,738
Cash and cash equivalents	\$1,052,043	\$174,297	\$635,738	\$34,823
Receivables	\$105,668	\$47,915	\$47,915	\$47,915
Inventories	\$0	\$0	\$0	\$0
Other Current Assets	\$0	\$0	\$0	\$0
Non-current Assets	\$190,806	\$190,806	\$190,806	\$190,806
Capital Assets	\$0	\$0	\$0	\$0
Infrastructure	\$0	\$0	\$0	\$0
LT Pension Assets	\$190,806	\$190,806	\$190,806	\$190,806
Liabilities Total	\$2,552,589	\$2,194,311	\$2,194,311	\$2,194,311
Current Liabilities (C)	\$428,982	\$70,703	\$70,703	\$70,703
Payables	\$409,210	\$17,383	\$17,383	\$17,383
Accrued Liabilities	\$19,772	\$0	\$0	\$0
Deferred Revenue	\$0	\$53,320	\$53,320	\$53,320
Bonds/notes payable - current	\$0	\$0	\$0	\$0
Other Current Liabilities	\$0	\$0	\$0	\$0
Non-current Liabilities	\$2,123,607	\$2,123,607	\$2,123,607	\$2,123,607
LT debt payable- noncurrent	\$0	\$0	\$0	\$0
Other Long-term Liabilities	\$0	\$0	\$0	\$0
LT Pension Liabilities	\$2,123,607	\$2,123,607	\$2,123,607	\$2,123,607
Ending Fund Balance (D)	-\$1,204,073	-\$1,781,293	-\$1,319,852	-\$1,920,767
Logical Test #1	FALSE	TRUE	TRUE	TRUE
Logical Test #2	FALSE	TRUE	TRUE	TRUE
Net Current Assets, Working Capital - (B-C)	\$728,728	\$151,508	\$612,949	\$12,034
Change from Prior Year Fund Balance (D-A)	-\$602,515	-\$577,220	\$461,441	-\$600,915
Cash Flow Summary				
Revenue Total	\$1,302,919	\$470,271	\$2,061,441	\$899,085
General Fund and Severance Tax Revenue	\$1,187,604	\$0	\$1,707,025	\$899,085
Federal and State Grants	\$115,315	\$354,416	\$354,416	\$0
Other Revenue	\$0	\$115,855	\$0	\$0
Intra-Agency, Inter-Fund Transfers (From Severance Tax Fund)	\$0	\$0	\$0	\$0
Expenses Total	\$2,021,536	\$1,047,491	\$1,600,000	\$1,500,000
Cash Expenditures	\$2,021,536	\$1,047,491	\$1,600,000	\$1,500,000
Capital Expenditures	\$0	\$0	\$0	\$0
Change Requests (If Applicable)	\$0	\$0	\$0	\$0
Revenue Minus Expenditures	-\$718,617	-\$577,220	\$461,441	-\$600,915

Schedule 9A: Cash Funds Reports
 Department of Natural Resources - Division of Parks and Wildlife
 FY 2018-19 Budget Request
 Fund 4250 - "Wildlife Aquatic Nuisance Species"
 33-10.5-108(2)(a), C.R.S. (2017)

Fund Expenditures Line Item Detail	Actual FY 2015-16	Actual FY 2016-17	Estimated FY 2017-18	Requested FY 2018-19
(5) Division of Parks and Wildlife - (B) Special Purpose - S.B. 08-226 Aquatic Nuisance Species				
Operating Budget	\$2,021,536	\$1,047,491	\$1,600,000	\$1,500,000
Capital Budget	\$0	\$0	\$0	\$0
Division Subtotal	\$2,021,536	\$1,047,491	\$1,600,000	\$1,500,000
TOTAL	\$2,021,536	\$1,047,491	\$1,600,000	\$1,500,000

Note - Each year, the Division receives a transfer of Severance Tax funds as prescribed by the "S.B. 08-226 Aquatic Nuisance Species" line item. However, this Long Bill appropriation is for informational purposes only. Under Section 33-10.5-108(2), moneys in the Division of Wildlife Aquatic Nuisance Species Cash Fund are continuously appropriated to the Division. In FY17-18 the Division received a General Fund transfer of revenue to the ANS Funds - see SB 17-259. The Division of Parks and Wildlife may receive Severance Tax transfers in FY2017-18 and FY2018-19 based on DNR's Severance Tax model. As of now there are not planned expenses for FY2018-19 until the Agency sets a 2018 Boating season budget which will largely depend on revenue availability. The Division of Parks and Wildlife is examining the Aquatic Nuisance Species Program funded out of Fund #4250 and Fund #22F0 to identify alternative funding options.

Cash Fund Reserve Balance ¹ <i>Not required per 24-75-402 (5), C.R.S. (2007)</i>	Actual FY 2015-16	Actual FY 2016-17	Estimated FY 2017-18	Requested FY 2018-19
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	N/A	N/A	N/A	N/A
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A
Excess Uncommitted Fee Reserve Balance	N/A	N/A	N/A	N/A
Compliance Plan (narrative)				

Cash Fund Narrative Information	
Purpose/Background of Fund	The Aquatic Nuisance Species Fund was created to assist agencies charged with protecting Colorado's wildlife and recreational activities on bodies of water within the state. Senate Bill 08-226 created the continuously appropriated fund for agencies (including the Division of Parks and Wildlife) to implement actions to detect, prevent, contain, control, monitor, and, whenever possible, eradicate aquatic nuisance species from the State. Aquatic Nuisance Species (as defined by statute) are "exotic or nonnative wildlife or any plant species that have been determined by the board to pose a significant threat to the aquatic resources or water infrastructure of the State".
Fee Sources	None
Non-Fee Sources	As a result of S.B. 08-226, a one-time transfer of \$2,667,244 from the Severance Tax fund (Operational Account) and \$1,250,000 from the Wildlife Cash Fund (410) took place for FY2008-09. If revenues are available, additional transfers of up to \$1,304,544 of Severance Tax revenues shall be transferred each fiscal year thereafter.
Long Bill Groups Supported by Fund	(5) Division of Parks and Wildlife - (B) Special Purpose - S.B. 08-226 Aquatic Nuisance Species

Schedule 9A: Cash Funds Reports
 Department of Natural Resources - Division of Parks and Wildlife
 FY 2018-19 Budget Request
 Fund 4280 - "Wildlife Management Public Education"
 33-1-112(3.5), C.R.S. (2017)

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19
Year Beginning Fund Balance (A)	\$440,202	\$325,974	\$473,197	\$385,189
Changes in Cash Assets	-\$130,510	\$170,563	-\$88,008	-\$88,008
Changes in Non-Cash Assets	\$8,120	-\$22,150	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$8,162	-\$1,190	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	-\$114,228	\$147,224	-\$88,008	-\$88,008
Assets Total	\$340,298	\$488,711	\$400,703	\$312,695
Current Assets (B)	\$340,298	\$488,711	\$400,703	\$312,695
Cash and cash equivalents	\$298,794	\$469,357	\$381,349	\$293,341
Receivables	\$41,504	\$19,354	\$19,354	\$19,354
Inventories	\$0	\$0	\$0	\$0
Other Current Assets	\$0	\$0	\$0	\$0
Non-current Assets	\$0	\$0	\$0	\$0
Capital Assets	\$0	\$0	\$0	\$0
Infrastructure	\$0	\$0	\$0	\$0
LT Pension Assets	\$0	\$0	\$0	\$0
Liabilities Total	\$14,324	\$15,514	\$15,514	\$15,514
Current Liabilities (C)	\$14,324	\$15,514	\$15,514	\$15,514
Payables	\$14,292	\$15,514	\$15,514	\$15,514
Accrued Liabilities	\$0	\$0	\$0	\$0
Deferred Revenue	\$0	\$0	\$0	\$0
Bonds/notes payable - current	\$0	\$0	\$0	\$0
Other Current Liabilities	\$32	\$0	\$0	\$0
Non-current Liabilities	\$0	\$0	\$0	\$0
LT debt payable- noncurrent	\$0	\$0	\$0	\$0
Other Long-term Liabilities	\$0	\$0	\$0	\$0
LT Pension Liabilities	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$325,974	\$473,197	\$385,189	\$297,181
Logical Test #1	TRUE	TRUE	TRUE	TRUE
Logical Test #2	TRUE	TRUE	TRUE	TRUE
Net Current Assets, Working Capital - (B-C)	\$325,974	\$473,197	\$385,189	\$297,181
Change from Prior Year Fund Balance (D-A)	-\$114,228	\$147,224	-\$88,008	-\$88,008
Cash Flow Summary				
Revenue Total	\$982,711	\$1,011,992	\$1,011,992	\$1,011,992
Licenses, Passes, Fees and Permits	\$978,017	\$1,009,706	\$1,009,706	\$1,009,706
Interest Income	\$4,140	\$4,446	\$4,446	\$4,446
Other Revenues	\$554	-\$2,161	-\$2,161	-\$2,161
Expenses Total	\$1,096,939	\$864,768	\$1,100,000	\$1,100,000
Cash Expenditures	\$1,096,939	\$864,768	\$1,100,000	\$1,100,000
Revenue Minus Expenditures	-\$114,228	\$147,224	-\$88,008	-\$88,008

Fund Expenditures Line Item Detail	Actual FY 2015-16	Actual FY 2016-17	Estimated FY 2017-18	Requested FY 2018-19
(5) Division of Parks and Wildlife (A) Colorado Parks and Wildlife Operations - Wildlife Operations				
Operating Budget	\$1,096,939	\$864,768	\$1,100,000	\$1,100,000
Capital Budget	\$0	\$0	\$0	\$0
Division Subtotal	\$1,096,939	\$864,768	\$1,100,000	\$1,100,000
TOTAL	\$1,096,939	\$864,768	\$1,100,000	\$1,100,000

Note: This is a sub-budget contained within the Wildlife Management Long Bill Line Item. Per letternote "a", \$1,100,000 shall be from the Wildlife Management Education fund established pursuant to Section 33-1-112 (3.5) (a), C.R.S.

Schedule 9A: Cash Funds Reports
Department of Natural Resources - Division of Parks and Wildlife
FY 2018-19 Budget Request
Fund 4280 - "Wildlife Management Public Education"
33-1-112(3.5), C.R.S. (2017)

Cash Fund Reserve Balance ¹ <i>Not required per 24-75-402 (5), C.R.S. (2007)</i>	Actual	Actual	Estimated	Requested
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	N/A	N/A	N/A	N/A
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A
Excess Uncommitted Fee Reserve Balance	N/A	N/A	N/A	N/A
Compliance Plan (narrative)				

Cash Fund Narrative Information	
Purpose/Background of Fund	The Wildlife Management Public Education Council, created by statute, is charged with overseeing the design of a comprehensive media-based public information program to inform and educate the public about the values of wildlife, wildlife management, and wildlife related recreational opportunities in Colorado, specifically hunting and fishing.
Fee Sources	\$.75 surcharge on most licenses.
Non-Fee Sources	Donations, gifts, reimbursements, interest
Long Bill Groups Supported by Fund	(5) Division of Parks and Wildlife (A) Colorado Parks and Wildlife Operations - Wildlife Operations

Schedule 9: Cash Funds Reports
 Department of Natural Resources
 FY 2018-19 Budget Request
 Fund 18V0 - Water Efficiency Grant Fund
 37-60-126 (12), C.R.S.

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
Year Beginning Fund Balance (A)	\$2,085,731	\$2,085,742	\$1,602,295	\$1,510,430	\$1,390,488
Roll/Carry Forwards of Encumbrances	-\$684,421	-\$705,364	-\$542,296	-\$550,000	-\$550,000
Adjusted Beginning Funds Balance	\$1,401,310	\$1,380,379	\$1,059,999	\$960,430	\$840,488
Changes in Cash Assets	\$13,066	-\$471,612	-\$91,865	-\$119,942	-\$22,863
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	-\$13,054	-\$11,835	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$12	-\$483,447	-\$91,865	-\$119,942	-\$22,863
Assets Total	\$2,111,590	\$1,639,978	\$1,548,112	\$1,428,170	\$1,405,307
Cash (B)	\$2,111,590	\$1,639,978	\$1,548,112	\$1,428,170	\$1,405,307
Other Assets (Detail as necessary)	\$0	\$0	\$0	\$0	\$0
Receivables	\$0	\$0	\$0	\$0	\$0
Liabilities Total	\$25,847	\$37,682	\$37,682	\$37,682	\$37,682
Cash Liabilities (C)					
Warrants and Vouchers Payable	\$25,847	\$37,682	\$37,682	\$37,682	\$37,682
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$2,085,742	\$1,602,295	\$1,510,430	\$1,390,488	\$1,367,625
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$2,085,742	\$1,602,295	\$1,510,430	\$1,390,488	\$1,367,625
Change from Prior Year Fund Balance (D-A)	\$12	-\$483,447	-\$91,865	-\$119,942	-\$22,863
Cash Flow Summary					
Revenue Total	\$500,697	\$0	\$399,701	\$371,624	\$468,703
Severance Tax Tier II Funding	\$500,697	\$0	\$399,701	\$371,624	\$468,703
Interest	\$0	\$0	\$0	\$0	\$0
Expenses Total	\$500,685	\$483,447	\$491,566	\$491,566	\$491,566
Cash Expenditures	\$1,000	\$0	\$0	\$0	\$0
Grants	\$499,685	\$483,447	\$491,566	\$491,566	\$491,566
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	\$12	-\$483,447	-\$91,865	-\$119,942	-\$22,863

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	N/A	N/A	N/A	N/A	N/A
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A	N/A
Excess Uncommitted Fee Reserve Balance	N/A	N/A	N/A	N/A	N/A
Compliance Plan (narrative)	Note: Revenue to the Water Efficiency Grant Fund is from severance tax tier 2 transfers; therefore, it is not subject to uncommitted reserve requirements.				

Cash Fund Narrative Information	
Purpose/Background of Fund	Grants for water conservation planning
Fee Sources	N/A
Non-Fee Sources	Originally funded by Severance Tax Operational Account (Tier 2)
Long Bill Groups Supported by Fund	Water Efficiency Grant Program

Schedule 9: Cash Funds Reports
 Department of Natural Resources
 FY 2018-19 Budget Request
 Fund 23D0 - Interbasin Compact Committee
 37-60-126 (12), C.R.S.

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
Year Beginning Fund Balance (A)	\$1,193,873	\$1,486,438	\$1,225,097	\$1,413,557	\$1,513,981
Roll/Carry Forwards of Encumbrances	-\$2,620	\$0	-\$256,727	\$0	\$0
Adjusted Beginning Funds Balance	\$1,191,253	\$1,486,438	\$968,370	\$1,413,557	\$1,513,981
Changes in Cash Assets	\$311,120	-\$245,131	\$188,459	\$100,424	\$181,935
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	-\$18,555	-\$16,210	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$292,565	-\$261,341	\$188,459	\$100,424	\$181,935
Assets Total	\$1,505,591	\$1,260,460	\$1,448,919	\$1,549,344	\$1,731,279
Cash (B)	\$1,505,591	\$1,260,460	\$1,448,919	\$1,549,344	\$1,731,279
Other Assets (Detail as necessary)	\$0	\$0	\$0	\$0	\$0
Receivables	\$0	\$0	\$0	\$0	\$0
Liabilities Total	\$19,153	\$35,363	\$35,363	\$35,363	\$35,363
Cash Liabilities (C)	\$0	\$0	\$0	\$0	\$0
Warrants and Vouchers Payable	\$19,153	\$35,363	\$35,363	\$35,363	\$35,363
Ending Fund Balance (D)	\$1,486,438	\$1,225,097	\$1,413,557	\$1,513,981	\$1,695,916
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$1,505,591	\$1,260,460	\$1,448,919	\$1,549,344	\$1,731,279
Change from Prior Year Fund Balance (D-A)	\$292,565	-\$261,341	\$188,459	\$100,424	\$181,935
Cash Flow Summary					
Revenue Total	\$680,330	\$0	\$541,461	\$503,426	\$634,937
Severance Tax Tier II Funding (40/30/30%)	\$678,279	\$0	\$541,461	\$503,426	\$634,937
Conference Fees	\$0	\$0	\$0	\$0	\$0
Donations	\$2,051	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$0	\$0	\$0
Expenses Total	\$387,766	\$261,341	\$353,002	\$403,002	\$453,002
Cash Expenditures (Technical Assistance)	\$269,209	\$88,773	\$90,000	\$90,000	\$90,000
Cash Expenditures (Operating)	\$112,057	\$153,065	\$250,000	\$300,000	\$350,000
Grants	\$6,500	\$19,503	\$13,002	\$13,002	\$13,002
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	\$292,565	-\$261,341	\$188,459	\$100,424	\$181,935

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	N/A	N/A	N/A	N/A	N/A
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A	N/A
Excess Uncommitted Fee Reserve Balance	N/A	N/A	N/A	N/A	N/A
Compliance Plan (narrative)	Note: Revenue comes from severance tax tier 2 transfers, not a fee; therefore, it is not subject to uncommitted reserve requirements.				

Cash Fund Narrative Information	
Purpose/Background of Fund	Grants for consumptive and non-consumptive water projects
Fee Sources	N/A
Non-Fee Sources	Severance Tax Operational Account (Tier 2)
Long Bill Groups Supported by Fund	Interbasin Compacts (is shown in the Long Bill for informational purposes)

Schedule 9: Cash Funds Reports
 Department of Natural Resources
 FY 2018-19 Budget Request
 Fund 26W0 - Water Supply Reserve Fund
 39-29-101 through 116, C.R.S.

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
Year Beginning Fund Balance (A)	\$22,752,414	\$20,474,262	\$6,900,720	\$15,751,082	\$12,665,387
Changes in Cash Assets	\$506,568	-\$8,354,430	\$9,215,420	-\$3,085,695	-\$1,397,939
Changes in Total Liabilities	\$2,784,720	\$5,219,112	\$365,057	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	-\$2,278,152	-\$13,573,542	\$8,850,362	-\$3,085,695	-\$1,397,939
Assets Total	\$24,752,323	\$16,397,893	\$25,613,313	\$22,527,617	\$21,129,679
Cash (B)	\$24,752,323	\$16,397,893	\$25,613,313	\$22,527,617	\$21,129,679
Liabilities Total	\$4,278,061	\$9,497,173	\$9,862,230	\$9,862,230	\$9,862,230
Encumbrances (WSRA grants encumbered)	\$4,278,061	\$9,497,173	\$9,862,230	\$9,862,230	\$9,862,230
Ending Fund Balance (D)	\$20,474,262	\$6,900,720	\$15,751,082	\$12,665,387	\$11,267,448
Grant Obligations (E)	\$3,688,962	\$677,833	\$2,522,314	\$2,522,314	\$2,522,314
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$20,474,262	\$6,900,720	\$15,751,082	\$12,665,387	\$11,267,448
Net Cash Assets Less Grant Obligations	\$16,785,300	\$6,222,887	\$13,228,768	\$10,143,073	\$8,745,134
Change from Prior Year Fund Balance (D-A)	-\$2,278,153	-\$13,573,542	\$8,850,362	-\$3,085,695	-\$1,397,939
Cash Flow Summary					
Revenue Total	\$9,321,950	\$223,936	\$17,336,291	\$6,914,305	\$8,602,061
Severance Tax Tier II Funding (40/30/30%)	\$9,103,590	\$0	\$7,267,284	\$6,756,794	\$8,521,879
Interest	\$218,360	\$223,936	\$69,007	\$157,511	\$80,182
Transfer from Severance Tax Perpetual Base Fund (2017 Proj Bill)	\$0	\$0	\$10,000,000	\$0	\$0
Expenses Total	\$7,555,811	\$8,685,932	\$8,120,872	\$10,000,000	\$10,000,000
Cash Expenditures	\$7,555,811	\$8,685,932	\$8,120,872	\$10,000,000	\$10,000,000
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	\$1,766,139	-\$8,461,996	\$9,215,420	-\$3,085,695	-\$1,397,939

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	N/A	N/A	N/A	N/A	N/A
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A	N/A
Excess Uncommitted Fee Reserve Balance	N/A	N/A	N/A	N/A	N/A
Compliance Plan (narrative)	Note: Revenue to the Water Supply Reserve Fund is from severance tax tier 2 transfers; therefore, it is not subject to uncommitted reserve requirements.				

Cash Fund Narrative Information	
Purpose/Background of Fund	Grants for consumptive and non-consumptive water projects
Fee Sources	None
Non-Fee Sources	Severance Tax Operational Account (Tier 2)
Long Bill Groups Supported by Fund	N/A

Schedule 9: Cash Funds Reports
 Department of Natural Resources
 FY 2018-19 Budget Request
 Fund 4240 - Water Conservation Board Construction Fund
 37-60-102, 106, 109, and 121.1, C.R.S.

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
Year Beginning Fund Balance (A)	\$495,156,841	\$507,586,742	\$538,860,329	\$541,903,262	\$522,908,438
WSRA Roll/Carry Fwds of Encumbrances & Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0
Adjusted Beginning Funds Balance	\$495,156,841	\$507,586,742	\$538,860,329	\$541,903,262	\$522,908,438
Changes in Cash Assets	\$1,729,731	\$79,839,723	-\$291,007	-\$49,512,551	-\$39,081,862
Changes in Non-Cash Assets	\$1,824,074	\$6,465,897	\$0	\$0	\$0
Changes in Long-Term Assets	\$17,970,535	-\$50,924,123	\$3,333,941	\$30,517,727	\$25,002,651
Changes in Total Liabilities	\$9,094,440	\$3,353,507	\$0	\$0	\$0
Changes in Inventories	\$0	-\$754,403	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$12,429,901	\$31,273,588	\$3,042,933	-\$18,994,824	-\$14,079,210
Assets Total	\$519,079,909	\$553,707,003	\$556,749,937	\$537,755,113	\$523,675,902
Cash (B)	\$187,830,369	\$267,670,092	\$267,379,085	\$217,866,534	\$178,784,672
Prepaid Assets	\$1,853,882	\$1,853,883	\$1,853,883	\$1,853,883	\$1,853,883
Short-Term Receivables	\$14,232,215	\$20,698,112	\$20,698,112	\$20,698,112	\$20,698,112
Long-Term Receivable Assets	\$276,909,281	\$226,312,735	\$229,986,878	\$260,857,933	\$286,227,557
Resale Inventories (Animas La Plata)	\$35,868,420	\$35,114,017	\$35,114,017	\$35,114,017	\$35,114,017
Loan (Long-Term Interest for Western Area Power Administration)	\$2,385,742	\$2,058,165	\$1,717,963	\$1,364,634	\$997,662
Liabilities Total	\$11,493,168	\$14,846,674	\$14,846,674	\$14,846,674	\$14,846,674
Cash Liabilities (C)	\$11,493,168	\$14,846,674	\$14,846,674	\$14,846,674	\$14,846,674
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$507,586,742	\$538,860,329	\$541,903,262	\$522,908,438	\$508,829,228
Loan Obligations (E)	\$66,933,586	\$59,311,094	\$154,483,321	\$135,862,491	\$121,896,868
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets	\$192,423,299	\$275,375,412	\$275,084,405	\$225,571,854	\$186,489,992
Net Cash Assets Less Loan Obligations	\$125,489,713	\$216,064,318	\$120,601,084	\$89,709,363	\$64,593,125
Change from Prior Year Fund Balance (D-A)	\$12,429,901	\$31,273,588	\$3,042,933	-\$18,994,824	-\$14,079,210

Cash Flow Summary

Revenue Total	\$29,268,600	\$62,590,313	\$69,999,673	\$31,454,400	\$31,383,657
FML distribution	\$8,614,578	\$9,041,071	\$8,421,293	\$8,116,868	\$8,116,868
Interest from Loans	\$9,367,808	\$7,487,037	\$6,513,105	\$7,270,988	\$7,200,245
Interest from Treasury	\$1,406,954	\$2,077,931	\$2,500,000	\$2,000,000	\$2,000,000
Interest on CD's and other Miscellaneous Interest Income	\$13,346	\$1,390	\$7,368	\$7,368	\$7,368
1% Loan Origination Fee Revenue	\$260,233	\$397,008	\$80,183	\$297,109	\$297,109
Federal Reimbursement	\$1,524,388	\$12,948,555	\$25,000,000	\$3,000,000	\$3,000,000
Transfer from GF Surplus	\$165,000	\$290,000	\$0	\$0	\$0
FML distr - GF trans from Educ per SB15-244 (FML-Roan Plateau)	\$778,887	\$778,887	\$778,887	\$0	\$0
State Gov't Grant - Other State Depts (CDPS, GOIT, Watershed)	\$2,244,452	\$2,075,839	\$0	\$0	\$0
Donations from Public	\$331,596	-\$1,110,827	\$331,596	\$331,596	\$331,596
Donations from Private	\$231,045	\$382,723	\$306,884	\$306,884	\$306,884
Governor's Executive Orders for Forest Fires	\$276,191	\$352,679	\$736,770	\$0	\$0
Transfer from Natural Resources	\$3,823,611	\$0	\$0	\$0	\$0
Other Revenue	\$230,511	\$16,663	\$123,587	\$123,587	\$123,587
Transfers from Severance Tax Perpetual Base Fund					
Windy Gap Reservoir Bypass Channel Project	\$0	\$0	\$200,000	\$0	\$0
Transfer for Water Plan Implementation	\$0	\$0	\$10,000,000	\$10,000,000	\$10,000,000
Transfer for Watershed Grants	\$0	\$0	\$5,000,000	\$0	\$0
Transfer for Chatfield Reservoir Reallocation Project (2013 Proj Bill) NRI	\$0	\$27,851,358	\$0	\$0	\$0
Rio Grand Cooperative Project	\$0	\$0	\$10,000,000	\$0	\$0
Loans - Not added to revenue					
Principal from Loans [Non-Add]	\$10,398,787	\$75,384,759	\$11,153,631	\$7,749,774	\$8,595,999

Schedule 9: Cash Funds Reports
 Department of Natural Resources
 FY 2018-19 Budget Request
 Fund 4240 - Water Conservation Board Construction Fund
 37-60-102, 106, 109, and 121.1, C.R.S.

Expenses Total	\$17,494,574	\$29,102,702	\$66,616,538	\$50,095,895	\$45,095,895
Cash expenditures (All Long Bill Items)	\$9,205,725	\$12,000,018	\$8,281,680	\$14,531,022	\$14,531,022
NRI Expenditures	\$5,731,211	\$10,666,177	\$4,429,000	\$25,000,000	\$20,000,000
Transfers to Other CWCB Funds ("Refreshes")	\$564,873	\$564,873	\$359,000	\$564,873	\$564,873
Chatfield Reservoir Reallocation Project (2013 Proj Bill) NRI	\$0	\$3,649,913	\$25,350,087	\$0	\$0
Water Plan Implementation (2017 Projects Bill)	\$0	\$0	\$10,000,000	\$10,000,000	\$10,000,000
Rio Grande Cooperative Project Grant Expense	\$146,500	\$44,529	\$10,000,000	\$0	\$0
Windy Gap Reservoir Bypass Channel Project	\$0	\$0	\$2,200,000	\$0	\$0
Flood Emergency Funds from Dept of Public Safety	\$379,008	\$1,249,431	\$0	\$0	\$0
Governor's Executive Orders for Forest Fires	\$276,191	\$352,679	\$736,770	\$0	\$0
Watershed Grants	\$565,876	\$575,083	\$5,000,000	\$0	\$0
Nonpotable Water Reuse funds for CDPHE	\$0	\$0	\$260,000	\$0	\$0
Transfers to Natural Resources (Operating)	\$625,190	\$0	\$0	\$0	\$0
FEMA (Federal Grants)	\$0	\$0	\$25,000,000	\$3,000,000	\$3,000,000
Loans - Not added to expenses					
Loan Disbursements (Existing Loans) [Non-Add]	\$27,205,978	\$25,178,845	\$14,827,774	\$38,620,830	\$33,965,623
New Small Project Loans [Non-Add]	\$7,808,404	\$18,918,803	\$20,000,000	\$20,000,000	\$20,000,000
WISE Project [Non-Add]	\$36,660,906	\$0	\$0	\$0	\$0
Windy Gap Reservoir Firming Project [Non-Add]	\$0	\$0	\$90,000,000	\$0	\$0
Net Cash Flow	\$11,774,027	\$33,487,611	\$3,383,135	-\$18,641,495	-\$13,712,238
Fund Expenditures Line Item Detail					
	Actual	Actual	Appropriated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Colorado Water Conservation Board					
Admin Expense Total	\$4,196,154	\$3,842,704	\$3,806,178	\$3,806,178	\$3,871,287
FY19 Budget Change Requests (Dues Increase)	\$0	\$0	\$0	\$65,109	\$0
Potted Items	\$1,066,326	\$1,276,267	\$1,658,121	\$1,658,121	\$1,658,121
IWMD	\$413,273	\$413,564	\$470,464	\$470,464	\$470,464
FEMA (Long Bill)	\$0	\$0	\$13,732	\$13,732	\$13,732
FEMA (Federal Grants)	\$1,450,186	\$4,511,750	\$7,234,302	\$5,873,026	\$5,873,026
Weather Modification	\$15,308	\$22,115	\$25,000	\$25,000	\$25,000
Water Conservation Program	\$377,574	\$324,905	\$362,571	\$362,571	\$362,571
Water Efficiency Grant Program	\$93,601	\$94,300	\$102,016	\$102,016	\$102,016
Interbasin Compacts	\$322,552	\$345,453	\$411,964	\$411,964	\$411,964
Division Subtotal	\$7,934,974	\$10,831,058	\$14,084,348	\$12,788,181	\$12,788,181
Colorado Division of Water Resources					
(DWR Long Bill Appropriations from the Construction Fund)					
Dam Emergency Repair	\$0	\$0	\$50,000	\$50,000	\$50,000
River Decision Support Systems	\$210,406	\$193,951	\$202,178	\$202,178	\$202,178
Potted Items for RDSS	\$0	\$0	\$35,000	\$35,000	\$35,000
Indirect Cost Assessment	\$25,019	\$34,164	\$34,164	\$34,164	\$34,164
Division Subtotal	\$235,425	\$228,115	\$321,342	\$321,342	\$321,342
Department of Natural Resources					
Executive Director's Office (Indirect Cost Recoveries)	\$448,704	\$338,836	\$447,507	\$758,714	\$758,714
Division Subtotal	\$448,704	\$338,836	\$447,507	\$758,714	\$758,714
Colorado Attorney General's Office					
Legal Services	\$586,622	\$602,009	\$662,785	\$662,785	\$662,785
Division Subtotal	\$586,622	\$602,009	\$662,785	\$662,785	\$662,785
TOTAL	\$9,205,725	\$12,000,018	\$15,515,982	\$14,531,022	\$14,531,022

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$1,115,755	\$1,370,488	\$138,145	\$847,368	\$611,503
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$2,886,605	\$4,801,946	\$10,991,729	\$8,265,823	\$7,440,823
Excess Uncommitted Fee Reserve Balance	(\$1,770,850)	(\$3,431,458)	(\$10,853,584)	(\$7,418,454)	(\$6,829,320)
Compliance Plan (narrative)	Most of the revenue to this fund comes from non-fee sources. Loan origination fee revenue constituted less than 1% of Construction Fund revenue in FY 2016-17.				

Cash Fund Narrative Information	
Purpose/Background of Fund	Loans for water projects, CWCB operations, portion of DWR and EDO operations, Satellite monitoring, Fish & Wildlife Mitigation Fund, non-reimbursable grants for water users.
Fee Sources	Loan Origination Fee
Non-Fee Sources	Colorado Water Conservation Board Construction Fund
Long Bill Groups Supported by Fund	CWCB, DWR, CPW, DNR-EDO

Schedule 9: Cash Funds Reports
 Department of Natural Resources
 FY 2018-19 Budget Request
 Fund 4910 - Colorado Healthy Rivers Fund
 39-22-2403 (1), C.R.S.

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
Year Beginning Fund Balance (A)	\$214,800	\$142,342	\$205,852	\$204,989	\$214,168
Roll/Carry Forwards of Encumbrances	-\$79,576	\$0	-\$39,787.80	-\$39,788	-\$39,788
Adjusted Beginning Funds Balance	\$135,224	\$142,342	\$166,064	\$165,201	\$174,380
Changes in Cash Assets	-\$81,482	\$63,510	\$9,137	\$9,179	\$9,358
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$9,024	\$0	-\$10,000	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	-\$72,458	\$63,510	-\$863	\$9,179	\$9,358
Assets Total	\$142,342	\$205,852	\$214,989	\$224,168	\$233,525
Cash (B)	\$142,342	\$205,852	\$214,989	\$224,168	\$233,525
Tax Checkoff from current fiscal year	\$0	\$0	\$0	\$0	\$0
Other Assets (Detail as necessary)	\$0	\$0	\$0	\$0	\$0
Receivables	\$0	\$0	\$0	\$0	\$0
Liabilities Total	\$0	\$0	\$10,000	\$10,000	\$10,000
Cash Liabilities (C)					
Warrants and Vouchers Payable	\$0	\$0	\$10,000	\$10,000	\$10,000
Ending Fund Balance (D)	\$142,342	\$205,852	\$204,989	\$214,168	\$223,525
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$142,342	\$205,852	\$214,989	\$224,168	\$233,525
Change from Prior Year Fund Balance (D-A)	-\$72,458	\$63,510	-\$863	\$9,179	\$9,358
Cash Flow Summary					
Revenue Total	\$9,145	\$83,592	\$84,219	\$84,261	\$84,440
Interest	\$1,397	\$1,470	\$2,097	\$2,139	\$2,318
Tax Checkoff / Private Donation	\$7,748	\$82,122	\$82,122	\$82,122	\$82,122
Expenses Total	\$81,601	\$20,082	\$75,082	\$75,082	\$75,082
Advertising	\$0	\$0	\$0	\$0	\$0
Other expenses	\$5,074	\$82	\$82	\$82	\$82
Grants	\$76,527	\$20,000	\$75,000	\$75,000	\$75,000
Warrants and Accrued Payments	\$0	\$0	\$0	\$0	\$0
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	-\$72,457	\$63,510	\$9,137	\$9,179	\$9,358

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	N/A	N/A	N/A	N/A	N/A
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A	N/A
Excess Uncommitted Fee Reserve Balance	N/A	N/A	N/A	N/A	N/A
Compliance Plan (narrative)	Note: Revenue to the Colorado Healthy Rivers Fund is from a tax checkoff, not a fee; therefore, it is not subject to uncommitted reserve requirements.				

Cash Fund Narrative Information	
Purpose/Background of Fund	Grants for restoration and protection of land and natural resources within watersheds in Colorado.
Fee Sources	None
Non-Fee Sources	Colorado tax payer voluntary contribution
Long Bill Groups Supported by Fund	Watershed Protection Fund

Schedule 9: Cash Funds Reports
 Department of Natural Resources
 FY 2018-19 Budget Request
 Water Conservation Board – Fund 7440 - Sev Tax Perpetual Base Fund
 39-29-109, 37-60-123.5, C.R.S.

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
Year Beginning Fund Balance (A)	\$387,222,701	\$409,805,698	\$404,056,089	\$381,476,225	\$409,390,329
Changes in Cash Assets	\$22,532,797	\$19,697,268	-\$41,270,155	\$8,446,901	\$15,321,106
Changes in Non-Cash Assets	-\$7,457,461	\$1,366,300	\$0	\$0	\$0
Changes in Long-Term Assets	\$2,675,606	-\$16,011,911	\$18,690,291	\$19,467,202	\$20,068,881
Changes in Total Liabilities	\$4,832,056	-\$10,801,266	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$22,582,997	-\$5,749,609	-\$22,579,864	\$27,914,104	\$35,389,987
Assets Total	\$410,667,711	\$415,719,368	\$393,139,504	\$421,053,608	\$456,443,595
Cash (B)	\$260,555,224	\$280,252,493	\$238,982,337	\$247,429,239	\$262,750,344
Other Assets (Severance Tax Receivable)	\$8,699,309	\$10,065,610	\$10,065,610	\$10,065,610	\$10,065,610
Long Term Loan Receivables	\$141,413,177	\$125,401,266	\$144,091,557	\$163,558,759	\$183,627,641
Liabilities Total	\$862,013	\$11,663,279	\$11,663,279	\$11,663,279	\$11,663,279
Severance Tax Refunds Payable (C)	\$862,013	\$11,662,721	\$11,662,721	\$11,662,721	\$11,662,721
Deferred Revenue (Deferral of Long Term Receivable)	\$0	\$558	\$558	\$558	\$558
Ending Fund Balance (D)	\$409,805,698	\$404,056,089	\$381,476,225	\$409,390,329	\$444,780,316
Loan Obligations (E)	\$168,206,479	\$165,095,700	\$170,331,345	\$174,781,643	\$178,564,397
Ending Fund Balance (D) - Loan Obligations (E)	\$241,599,219	\$238,960,389	\$211,144,880	\$234,608,686	\$266,215,919
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$268,392,521	\$278,655,382	\$237,385,226	\$245,832,128	\$261,153,233
Net Cash Assets Less Loan Obligations (B-C-E)	\$100,186,042	\$113,559,682	\$67,053,881	\$71,050,484	\$82,588,836
Change from Prior Year Fund Balance (D-A)	\$22,582,997	-\$5,749,609	-\$22,579,864	\$27,914,104	\$35,389,987

Cash Flow Summary

Revenue Total	\$22,807,653	\$21,559,528	\$43,650,950	\$46,444,918	\$46,420,801
Severance Tax Revenue	\$17,129,382	\$15,762,201	\$37,604,712	\$41,338,227	\$41,338,227
Loan and Treasury Interest	\$5,678,271	\$5,797,327	\$6,046,238	\$5,106,690	\$5,082,574
Principal Repayment [Non-Add]	\$12,580,689	\$11,791,765	\$6,074,064	\$6,082,499	\$6,148,365
Expenses Total	\$1,360,423	\$27,640,163	\$66,230,814	\$18,530,814	\$11,030,814
Cash Expenditures (Ag Emergency Drought Grants)	\$0	\$0	\$1,000,000	\$1,000,000	\$1,000,000
Transfer to Construction Fund for Water Plan Implementation	\$0	\$0	\$10,000,000	\$10,000,000	\$10,000,000
Transfer to Construction Fund for Watershed Grants	\$0	\$0	\$5,000,000	\$0	\$0
Transfer to Construction Fund for Water Supply Reserve Fund	\$0	\$0	\$10,000,000	\$0	\$0
Transfer to Construction Fund for Rio Grande Coop Proj	\$0	\$0	\$10,000,000	\$0	\$0
Transfer to Construction fund for Windy Gap Reservoir Bypass Channel Proj	\$0	\$0	\$200,000	\$0	\$0
Transfer to Loan Guarantee Fund	\$0	\$0	\$30,000,000	\$0	\$0
Statutory transfer to CDPHE Water and Wastewater Grant Fund	\$0	\$0	\$0	\$0	\$0
Chatfield Reservoir Reallocation Project (2013 Projects Bill) Transfer to CF*	\$0	\$27,640,163	\$0	\$7,500,000	\$0
Colorado Energy Office	\$0	\$0	\$30,814	\$30,814	\$30,814
Other Real Property	\$1,359,837	\$0	\$0	\$0	\$0
Miscellaneous Fines and Fees	\$586	\$0	\$0	\$0	\$0
Loans - Not included in Expenses					
Cash Outflow for Existing Loans [Non-Add; Loans are not expenses]	\$14,800,000	\$3,157,898	\$24,764,355	\$25,549,702	\$26,217,246
New Project Loans [Non-Add; Loans are not expenses]	\$2,912,840	\$3,994,505	\$30,000,000	\$30,000,000	\$30,000,000
Chatfield Reservoir Reallocation Project (2014 Projects Bill) [Non Add]	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	\$21,447,229	-\$6,080,635	-\$22,579,864	\$27,914,104	\$35,389,987

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)					
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)					
Excess Uncommitted Fee Reserve Balance	\$0	\$0	\$0	\$0	\$0
Compliance Plan (narrative)	Severance Tax and Treasury Interest are not subject to reserve requirements				

Cash Fund Narrative Information	
Purpose/Background of Fund	Loans for water projects
Fee Sources	N/A
Non-Fee Sources	N/A
Long Bill Groups Supported by Fund	N/A

Schedule 9: Cash Funds Reports
 Department of Natural Resources
 FY 2018-19 Budget Request
 Fund 26S0 - Water Resources Cash Fund
 37-80-111.7, C.R.S.

Schedule 9

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
Year Beginning Fund Balance (A)	\$536,095	\$209,847	\$177,441	\$77,360	\$52,279
Changes in Cash Assets	-\$594,087	-\$51,266	-\$100,081	-\$25,081	-\$81
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$267,840	\$18,860	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	-\$326,248	-\$32,406	-\$100,081	-\$25,081	-\$81
Assets Total	\$232,441	\$181,175	\$81,094	\$56,013	\$55,932
Cash (B)	\$232,441	\$181,175	\$81,094	\$56,013	\$55,932
Other Assets(Detail as necessary)	\$0	\$0	\$0	\$0	\$0
Receivables	\$0	\$0	\$0	\$0	\$0
Liabilities Total	\$22,594	\$3,734	\$3,734	\$3,734	\$3,734
Cash Liabilities (C)	\$22,594	\$3,734	\$3,734	\$3,734	\$3,734
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$209,847	\$177,441	\$77,360	\$52,279	\$52,198
Net Cash Assets - (B-C)	\$209,847	\$177,441	\$77,360	\$52,279	\$52,198
Change from Prior Year Fund Balance (D-A)	-\$326,248	-\$32,406	-\$100,081	-\$25,081	-\$81
Cash Flow Summary					
Revenue Total	\$481,267	\$561,441	\$404,919	\$404,919	\$404,919
Fees	\$446,398	\$446,761	\$400,000	\$400,000	\$400,000
Flood Recovery	\$0	\$0	\$0	\$0	\$0
Interest	\$4,898	\$4,321	\$4,283	\$4,283	\$4,283
Donations	\$100	\$0	\$0	\$0	\$0
Publications	\$371	\$1,086	\$635	\$635	\$635
Grants	\$29,501	\$109,273	\$0	\$0	\$0
Other-fines	\$0	\$0	\$0	\$0	\$0
Expenses Total	\$807,515	\$595,271	\$505,000	\$430,000	\$405,000
Cash Expenditures	\$807,515	\$595,271	\$505,000	\$430,000	\$405,000
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	-\$326,247	-\$33,831	-\$100,081	-\$25,081	-\$81

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$194,643	\$141,197	\$76,420	\$51,644	\$51,564
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$133,240	\$98,220	\$83,325	\$70,950	\$66,825
Excess Uncommitted Fee Reserve Balance	\$61,403	\$42,977	(\$6,905)	(\$19,306)	(\$15,261)
Compliance Plan (narrative)	DWR has a degree of flexibility between this cash fund and the water administration GF appropriation and will manage as needed.				

Cash Fund Narrative Information	
Purpose/Background of Fund	To partially fund expenses required to administer water in the State of Colorado.
Fee Sources	Fees for water well permits, changes to water well permits, and applications for substitute water supply agreements and temporary interruptible water supply agreements.
Non-Fee Sources	Interest, Donations, Grants
Long Bill Groups Supported by Fund	Water Administration, Workers Comp., Vehicle Lease, Capitol Complex lease space, Well certification classes, Indirect cost assessment.

Schedule 9: Cash Funds Reports
 Department of Natural Resources
 FY 2018-19 Budget Request
 Fund 16S0 - Well Inspection Cash Fund
 37-80-111.5, C.R.S.

	Actual	Actual	Appropriated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Year Beginning Fund Balance (A)	\$86,478	\$73,497	\$65,254	\$44,340	\$37,322
Changes in Cash Assets	-\$2,678	-\$7,929	-\$18,816	-\$4,710	\$8,595
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	-\$10,304	-\$314	-\$2,098	-\$2,307	-\$2,538
TOTAL CHANGES TO FUND BALANCE	-\$12,981	-\$8,243	-\$20,914	-\$7,018	\$6,057
Assets Total	\$94,160	\$86,231	\$67,415	\$62,704	\$71,300
Cash (B)	\$94,160	\$86,231	\$67,415	\$62,704	\$71,300
Other Assets(Detail as necessary)	\$0	\$0	\$0	\$0	\$0
Receivables	\$0	\$0	\$0	\$0	\$0
Liabilities Total	\$20,663	\$20,977	\$23,075	\$25,382	\$27,921
Cash Liabilities (C)	\$20,663	\$20,977	\$23,075	\$25,382	\$27,921
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$73,497	\$65,254	\$44,340	\$37,322	\$43,379
Net Cash Assets - (B-C)	\$73,497	\$65,254	\$44,340	\$37,322	\$43,379
Change from Prior Year Fund Balance (D-A)	-\$12,981	-\$8,243	-\$20,914	-\$7,018	\$6,057
Cash Flow Summary					
Revenue Total	\$261,445	\$267,860	\$261,301	\$261,401	\$261,401
Fees	\$260,296	\$266,881	\$260,000	\$260,000	\$260,000
Interest	\$1,148	\$978	\$1,300	\$1,400	\$1,400
Other					
Expenses Total	\$274,426	\$276,658	\$280,117	\$266,111	\$252,805
Cash Expenditures	\$274,426	\$276,658	\$280,117	\$266,111	\$252,805
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	-\$12,981	-\$8,799	-\$18,816	-\$4,710	\$8,595

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$73,174	\$65,015	\$44,119	\$37,122	\$43,147
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$45,280	\$45,649	\$46,219	\$43,908	\$41,713
Excess Uncommitted Fee Reserve Balance	\$27,894	\$19,367	(\$2,100)	(\$6,786)	\$1,434
Compliance Plan (narrative)	A reduction in fund balance is expected as expenditures increase and revenue decreases in FY 2017-18.				

Cash Fund Narrative Information	
Purpose/Background of Fund	Collection of fees to fund increased regulation of water wells.
Fee Sources	Fees for water well permits.
Non-Fee Sources	Interest
Long Bill Groups Supported by Fund	Well inspections

Schedule 9: Cash Funds Reports
 Department of Natural Resources
 FY 2018-19 Budget Request
 Fund 1660 - Satellite Monitoring Cash Fund
 37-80-111.5, C.R.S.

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
Year Beginning Fund Balance (A)	\$195,052	\$143,135	\$310,235	\$53,272	\$272
Changes in Cash Assets	\$5,194	\$97,027	-\$253,000	-\$53,000	\$7,000
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	-\$9,241	\$0	\$0	\$0	\$0
Changes in Total Liabilities	-\$47,871	\$70,074	-\$3,963	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	-\$51,917	\$167,100	-\$256,963	-\$53,000	\$7,000
Assets Total	\$234,246	\$331,272	\$78,272	\$25,272	\$32,272
Cash (B)	\$234,246	\$331,272	\$78,272	\$25,272	\$32,272
Other Assets(Detail as necessary)	\$0	\$0	\$0	\$0	\$0
Receivables	\$0	\$0	\$0	\$0	\$0
Liabilities Total	\$91,111	\$21,037	\$25,000	\$25,000	\$25,000
Cash Liabilities (C)	\$91,111	\$21,037	\$25,000	\$25,000	\$25,000
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$143,135	\$310,235	\$53,272	\$272	\$7,272
Net Cash Assets - (B-C)	\$143,135	\$310,235	\$53,272	\$272	\$7,272
Change from Prior Year Fund Balance (D-A)	-\$51,917	\$167,100	-\$256,963	-\$53,000	\$7,000
Cash Flow Summary					
Revenue Total	\$261,692	\$379,590	\$127,000	\$327,000	\$302,000
Fees-DWR	\$258,431	\$376,121	\$125,000	\$325,000	\$300,000
Fees-CWCB	\$0	\$0	\$0	\$0	\$0
Interest	\$2,352	\$3,470	\$2,000	\$2,000	\$2,000
Other Revenue	\$909	\$0	\$0	\$0	\$0
Expenses Total	\$312,760	\$214,033	\$380,000	\$380,000	\$295,000
Cash Expenditures-DWR	\$312,760	\$214,033	\$380,000	\$380,000	\$295,000
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Cash Expenditures-CWCB	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	-\$51,069	\$165,557	-\$253,000	-\$53,000	\$7,000

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$141,351	\$307,399	\$52,433	\$270	\$7,224
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$51,605	\$35,315	\$62,700	\$62,700	\$48,675
Excess Uncommitted Fee Reserve Balance	\$89,746	\$272,084	(\$10,267)	(\$62,430)	(\$41,451)
Compliance Plan (narrative)	Spending authority for this program was increased beginning in FY 2017-18. After exceeding the maximum reserve in FY 2016-17, DWR plans to spend the full appropriation while reducing fee collections in FY 2017-18 to move this fund into compliance.				

Cash Fund Narrative Information	
Purpose/Background of Fund	Collection of fees for maintaining data collection platforms for streamflow data owned by others. Access fees for streamflow data.
Fee Sources	Fees for streamflow data and annual maintenance fees for maintaining data collection platforms owned by others.
Non-Fee Sources	Interest
Long Bill Groups Supported by Fund	Satellite Monitoring System, Vehicle Lease

(1) The cash fund reserve balance is calculated by based on the State Controller's office logic for caculating the cash funds uncommitted reserves. It excludes the non fee revenue that DWR gets from CWCB and interest.