

Colorado Parks and Wildlife

Financial Update for the Parks and Wildlife Commission Meeting

Meeting Date: May 12, 2016

Documents Included:

1. Financial Report for FY 14-15
2. 2016 Eight Year Forecast



COLORADO

Parks and Wildlife

Department of Natural Resources

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Parks and Wildlife Commissioners

Attached is the final financial report for FY 14-15, covering the fiscal year from July, 2014 through June, 2015. Preliminary reports were presented to the Parks and Wildlife Commission at the November, 2015 and January, 2016 meetings. This report encompasses and adds to all the information contained in those previous reports. The report consists of the following numbered pages, in two sections:

First group of numbered pages:

Page 1 Sources and Uses of Funds statement for all *parks and wildlife* funds combined
Page 2-3 Sources and Uses of Funds statement for all *parks* funds combined
Pages 4-6 Detailed breakdown of selected fund sources and uses for all *parks* funds combined
Page 7 Sources and Uses of Funds statement for all *wildlife* funds combined
Pages 7-12 Detailed breakdown of selected fund sources and uses for all *wildlife* funds combined

Second group of numbered pages:

Page 13 List of CPW funds
Pages 14-40 10-Year Balance Sheet history for all CPW funds, one page per fund

The Sources and Uses of Funds statements are in the quarterly report format that has been in use in Colorado Parks and Wildlife in the past. They depict financial activity for:

- the most recent quarter for the current year,
- the same quarter for the previous year,
- the difference between these two,
- the entire fiscal year through the end of the current quarter,
- for the same time period for the previous year,
- the difference between these two, and
- totals for the full previous fiscal year.

The intent is to provide this information to the Parks and Wildlife Commission each quarter. However, due to the difficulties in implementing CORE, it has not been possible to produce this information on a quarterly basis for FY 14-15 (or FY 15-16). Therefore the attached tables present only information for the full fiscal year FY 14-15. We should be able to resume quarterly reporting in FY 16-17.



For selected rows in the statements, a number appears in the column “Detail”. These numbers reference sections that follow that provide a more detailed breakdown of the figures. Similarly, for selected rows in the statements a lower case letter appears in the column headed “Notes.” These letters reference footnotes at the end of the report that provide a narrative explanation or interpretation of the figures.

At the very highest level, for all CPW funds combined, in FY 14-15 fund sources generated from operations exceeded outflows (uses) by \$4.2 million. Results for FY 14-15 were a significant improvement over those for FY 13-14, when outflows exceeded total sources of funds by about \$5.0 million. Overall, the reserves for all CPW funds combined increased by about \$8 million in FY 14-15. About \$4 million of this is accounted for by the loan from the Colorado Water Conservation Board to help finance repairs to the Beaver Park Reservoir dam.

For all parks funds combined, in FY 14-15 funds generated from operating revenues exceeded outflows by about \$1.9 million. This represents an improvement over FY 13-14, when outflows exceeded operating revenues by about \$3.3 million. Reserves in all parks funds combined increased by about \$1.6 million in FY 14-15, compared to a \$3.5 million decrease in FY 13-14.

For all wildlife funds combined, in FY 14-15 funds generated from operations exceeded outflows by about \$2.2 million. This also represents an improvement over FY 13-14, when outflows exceeded operating revenues by about \$1.7 million. Reserves in all wildlife funds combined increased by \$6.4 million, compared to an increase of about \$1.9 million in FY 13-14.

In short, both the park funds and the wildlife funds operated in the “black” in FY 14-15, and both showed improvement over FY 13-14 results. Both, however, are operating close to breakeven.

Total park pass and camping permit revenues increased by 12.7% over the previous year. Pass revenue increased by 10% while camping revenue increased by 16%. Both appear to have increased more than park visitation (4%). Revenue from registration fees (OHV, boat, and snowmobile) were up slightly by 3%; OHV registrations continued to show strong growth (6.8%) while boat and snowmobile registrations declined slightly.

Federal contributions to parks funds declined slightly, by \$670,000 or about 12%. Federal contributions to parks funds vary considerably from year to year and the decline is not necessarily indicative of a longer term trend.

Parks GOCO and lottery revenue was down slightly, about \$1.7 million or 6%. Net proceeds from the state lottery were down very slightly (less than 2%). GOCO revenue decreased by about \$1.5 million or 11%. This was largely due to issues with timely recording of revenue earned on GOCO-funded grants due to issues with the state’s new CORE accounting system. The net effect is to defer these GOCO revenues to future years.

“Other” park revenues increased significantly, by almost \$4 million. This was due to receipt of insurance proceeds related to the costs of recovering from the 2013 floods () and from oil and gas royalties from new wells at St Vrain State Park (\$600,000).

Salaries, benefits, wages and contract personnel costs paid from parks funds increased about 8%. This was due largely to (a) salary adjustments enacted by the General Assembly and (b) an intentional increase in the number of temporary employees at state parks. Park operating expenses decreased by \$4.5 million but almost all of this was the result of unusually high costs the year before associated with recovering from the 2013 floods.

On the wildlife side, hunting and fishing license revenue increased by almost \$5 million, or 6%. Hunting and fishing license revenues totaled \$85 million in FY 14-15, accounting for 62% of all wildlife revenues. The increase in hunting and fishing license revenue was due primarily to (a) an increase in non-resident elk license revenues of about \$2.2 million, which was in turn the result of the upward adjustment of fees in accordance with the CPI and an increase in cow elk license fees, from \$350 to \$450 (the total number of nonresident elk licenses sold actually declined by 678 or 1%); and (b) an increase in the nonrefundable license draw application fee from \$30 to \$40 which generated an additional \$900,000. Most other license categories showed modest positive growth, and the balance of the increase (\$1.9 million) was distributed over numerous license categories.

Federal contributions to wildlife revenue were up \$4.3 million or 17%. These revenues are expected to continue to increase in the near term, largely due to the so-called “spike” in Pittman-Robertson apportionments, which in turn is the result of increase sales of guns and ammunition nationwide.

Wildlife GOCO revenue was up significantly, by \$6.8 million or 130%, but this was due mainly to the artificially low level in FY 13-14. GOCO revenue is expected to continue to grow slightly in the years ahead.

Overall wildlife operating expenditures (excluding grants to NGOs to fund conservation easements) actually declined very slightly. Cost growth in some areas (statewide salary adjustments adopted by the General Assembly and an intentional expansion of the number of temporary employees working on wildlife projects) was more than offset by savings from the implementation of the expenditure reduction plan approved by the Parks and Wildlife Commission in November, 2013.

Expenditures on wildlife capital improvements increased by almost \$5 million, largely due to the multi-year, \$15 million project to renovate the Beaver Park Reservoir dam. Expenditures on land acquisitions (both third party conservation easements and acquisitions by CPW) were up by more than \$6 million, but this reflects the high variation in year-to-year expenditures due to the variation in the time to complete acquisitions from start to finish. Annual authorizations of funding for new acquisitions has remained at \$9.3 million for the past few years.

The Wildlife Cash Fund reserve increased by \$6.2 million, from \$13.7 million to \$19.9 million. This puts the reserve in compliance with the policy on cash reserves adopted by the Parks and Wildlife Commission in May, 2015. That policy requires a minimum of \$7 to \$9 million over and above the amount of funds in the reserve that are contributed by earmarked sources. Habitat stamp funds, which are so earmarked, amounted to \$10.5 million at the end of FY 14-15.

Subtracting the balance of those funds yields a figure of \$9.4 million, which is just over the threshold specified in commission policy.

COLORADO DEPARTMENT OF NATURAL RESOURCES, DIVISION OF PARKS AND WILDLIFE
Sources and Uses of Funds
FY14-15 4th Quarter
All Parks and Wildlife Funds Combined

	Detail	Notes	Current Period			Year-to-Date			Total Previous Yr FY 13-14
			FY 14-15 4th Quarter	FY 13-14 4th Quarter	Difference	FY 14-15 YTD	FY 13-14 YTD	Difference	
Revenues									
						107,375,702	100,092,159	7,283,542	
						8,783,627	8,526,903	256,725	
						34,262,233	30,672,308	3,589,926	
						36,694,470	31,596,886	5,097,584	
						2,807,486	2,754,575	52,911	
						879,269	878,421	848	
						1,184,887	1,027,830	157,056	
						8,938,410	4,993,041	3,945,370	
						8,763,166	8,735,560	27,605	
						<u>209,689,250</u>	<u>189,277,683</u>	<u>20,411,567</u>	
						24,586,249	20,276,496	4,309,754	
						<u>234,275,500</u>	<u>209,554,179</u>	<u>24,721,321</u>	
Expenditures									
						91,779,729	88,596,811	3,182,918	
						53,493,968	56,860,112	(3,366,145)	
						15,675,589	13,429,601	2,245,989	
						13,351,917	14,820,921	(1,469,004)	
						<u>174,301,202</u>	<u>173,707,445</u>	<u>593,758</u>	
						2,747,710	2,056,679	691,031	
						23,209,764	15,817,193	7,392,571	
						5,275,056	2,659,424	2,615,632	
						<u>31,232,530</u>	<u>20,533,296</u>	<u>10,699,234</u>	
						<u>205,533,732</u>	<u>194,240,740</u>	<u>11,292,992</u>	
						24,586,249	20,276,496	4,309,754	
						<u>230,119,981</u>	<u>214,517,236</u>	<u>15,602,745</u>	
						<u>4,155,518</u>	<u>(4,963,057)</u>	<u>9,118,575</u>	

COLORADO DEPARTMENT OF NATURAL RESOURCES, DIVISION OF PARKS AND WILDLIFE
Sources and Uses of Funds
FY14-15 4th Quarter
All Parks Funds Combined

	Detail	Notes	Current Period			Year-to-Date			Total Previous Yr FY 13-14
			FY 14-15 4th Quarter	FY 13-14 4th Quarter	Difference	FY 14-15 YTD	FY 13-14 YTD	Difference	
Revenues									
Licenses, Passes, Fees and Permits	[1]					22,369,227	19,844,081	2,525,146	
Registrations	[2]					8,783,582	8,526,903	256,680	
Federal and State Grants	[3]					4,826,688	5,497,017	(670,329)	
Lottery and Great Outdoors Colorado	[4]					24,609,078	26,311,827	(1,702,749)	
Sale of Goods, Services, and Assets						1,978,655	1,730,769	247,886	
Donations						-	50,436	(50,436)	
Interest Income						497,366	451,737	45,629	
Other Revenues		[a]				4,268,693	674,472	3,594,222	
General Fund and Severance Tax	[5]					5,315,063	5,233,721	81,342	
Revenues Before Transfers						72,648,353	68,320,962	4,327,391	
Intra-Agency, Inter-Fund Transfers		[b]				8,679,179	14,903,503	(6,224,324)	
Total Revenues						81,327,532	83,224,465	(1,896,933)	
Expenditures									
Operating									
Personal Services	[6]					29,914,369	27,672,596	2,241,773	
Operating	[7]					15,962,430	20,449,522	(4,487,092)	
Grants to Others	[8]					5,618,812	6,451,100	(832,289)	
Payments to Other Agencies	[9]					4,923,647	5,183,078	(259,431)	
Subtotal, Operating						56,419,258	59,756,296	(3,337,038)	
Capital									
Capital Equipment						888,401	1,136,622	(248,221)	
Capital Improvements						13,244,052	10,691,540	2,552,512	
Capital Acquisitions		[c]				430,494	32,471	398,023	
Subtotal, Capital						14,562,948	11,860,633	2,702,314	
Expenditures Before Transfers						70,982,206	71,616,930	(634,724)	
Intra-Agency, Inter-Fund Transfers		[b]				8,410,228	14,903,503	(6,493,275)	
Total Expenditures						79,392,434	86,520,433	(7,127,998)	
Revenues Minus Expenditures						1,935,098	(3,295,967)	5,231,066	

COLORADO DEPARTMENT OF NATURAL RESOURCES, DIVISION OF PARKS AND WILDLIFE
Sources and Uses of Funds
FY14-15 4th Quarter
All Parks Funds Combined

- [a] Of this total \$3.0M is insurance recoveries from State Risk Management to compensate for damages from the 2013 flood and \$610,000 is from royalties from the first year of production of oil and gas at St. Vrain State Park. Many of the flood recovery expenses were incurred in FY13-14, but the revenue from insurance proceeds was not earned until FY14-15. In future years the amount of royalties received at St. Vrain will be dependant on a combination of the production of the wells and the price of oil and gas.
- [b] Ordinarily fund transfers in and fund transfers out should net to zero. In FY 14-15, in a small number of cases this was not the case; offsetting correcting transfers will be made in FY 15-16.
- [c] FY 14-15 expenditures include the purchase of the 15 acre Kinsella parcel at Castlewood Canyon State Park for \$420,000.

COLORADO DEPARTMENT OF NATURAL RESOURCES, DIVISION OF PARKS AND WILDLIFE
Sources of Funds Detail
FY14-15 4th Quarter
Parks Licenses, Passes, Permits, and Registrations

	Year-to-Date				Total	
	FY 14-15		FY 13-14		FY 13-14	
	Dollars	Volume	Dollars	Volume	Dollars	Volume
[1] Licenses, Passes, Fees and Permits						
Parks Passes and Entry Fees						
Regular Annual Pass	4,652,644	66,466	4,265,353	60,934	4,265,353	60,934
Annual Passes Sold through Agents	361,620	5,166	343,284	5,162	343,284	5,162
Multiple Annual Pass	392,805	11,223	360,710	10,306	360,710	10,306
Aspen Annual Pass	935,405	17,917	705,780	12,419	705,780	12,419
Vehicle Daily Pass	5,997,078	818,198	4,145,185	592,169	4,145,185	592,169
Special Walk-In Daily Pass	15,396	5,132	1,245,597	177,942	1,245,597	177,942
Lifetime Aspen Pass	-	-	73,665	337	73,665	337
Other Parks Passes and Entry Fees	87,530	-	185,497	-	185,497	-
Total, Parks Passes and Entry Fees	12,442,478	924,103	11,325,070	859,270	11,325,070	859,270
Permits and User Fees						
Electric Camping	3,491,493	174,575	3,077,258	153,863	3,077,258	153,863
Deluxe Camping	2,089,678	87,070	1,804,255	75,177	1,804,255	75,177
Basic Camping	1,541,132	96,321	1,352,068	84,504	1,352,068	84,504
Camping Reservation Fee	1,092,708	109,271	939,298	93,930	939,298	93,930
Cabins Standard 1-6	296,060	-	282,982	-	282,982	-
Special Use Permits	153,750	-	122,298	-	122,298	-
Group Camping Electric	151,559	7,578	132,047	6,602	132,047	6,602
Unearned Revenue Accounting Accrual	(175,923)	-	(240,831)	-	(240,831)	-
Other Permits and User Fees	1,286,292	-	1,049,637	-	1,049,637	-
Total, Permits and User Fees	9,926,749	474,814	8,519,011	414,077	8,519,011	414,077
Total, Licenses, Passes, Fees and Permits	22,369,227	1,398,917	19,844,081	1,273,346	19,844,080	1,273,346
[2] Registrations						
Boat Registrations	3,209,896	85,158	3,202,621	85,293	3,202,621	85,293
OHV Registrations	4,520,316	182,650	4,272,889	171,073	4,272,889	171,073
Snowmobile Registrations	967,871	32,532	982,593	32,793	982,593	32,793
River Outfitters Licenses	85,500	-	68,800	-	68,800	-
Total Registrations	8,783,582	300,340	8,526,903	289,159	8,526,903	289,159

COLORADO DEPARTMENT OF NATURAL RESOURCES, DIVISION OF PARKS AND WILDLIFE
Sources of Funds Detail
FY14-15 4th Quarter
All Parks Funds Combined

	Notes	Current Period			Year-to-Date			Total Previous Yr FY 13-14
		FY 14-15 4th Quarter	FY 13-14 4th Quarter	Difference	FY 14-15 YTD	FY 13-14 YTD	Difference	
[3] Federal and State Grants								
Army Corps Cost Share					2,225	564,068	(561,843)	
Bureau of Reclamation					1,397,163	595,694	801,470	
Coast Guard - Boat Safety					621,385	1,111,193	(489,808)	
RTP - Recreational Trails Program					1,042,524	1,072,647	(30,123)	
LWCF - Land and Water Cons Fund					407,634	685,332	(277,699)	
USFWS - Section 6 T & E Species					20,003	22,462	(2,459)	
USFWS - Other					27,367	52,314	(24,947)	
Wallop Breaux					345,887	-	345,887	
US Dept of Agriculture					-	-	-	
Other Federal					-	32,113	(32,113)	
State and Local Grants	[c]				962,501	1,361,194	(398,692)	
Total State and Federal Grants					4,826,688	5,497,016	(670,328)	
[4] Lottery and Great Outdoors Colorado								
Lottery 10% Direct Distribution					12,798,087	13,011,351	(213,264)	
GOCO - Parks Purpose					11,810,991	13,300,476	(1,489,485)	
GOCO - Open Space Purpose					-	-	-	
Total, Lottery and GOCO					24,609,078	26,311,827	(1,702,749)	
[5] General Fund and Severance Tax								
General Fund					-	-	-	
Severance Tax (Tier 1 Operational Acct)					2,243,971	2,243,971	-	
Severance Tax ANS (S.B. 08-226)					2,701,461	2,726,216	(24,755)	
Severance Tax Indirect Cost Assessment					178,385	126,426	51,959	
Species Conservation Trust Fund	[d]				191,246	137,108	54,138	
Total General Fund and Severance Tax					5,315,063	5,233,721	81,342	

[c] Includes FY14 \$464,321 and FY15 \$466,481 revenue from State Parks Trust managed by State Land Board; Includes FY14 \$300,000 and FY15 \$300,000 Highway Users Tax Fund (HUTF) revenue.

[d] FY13 Appr \$500,000; FY14 Appr \$500,000; FY15 Appr \$350,000

COLORADO DEPARTMENT OF NATURAL RESOURCES, DIVISION OF PARKS AND WILDLIFE
 Uses of Funds Detail
 FY14-15 4th Quarter
 All Parks Funds Combined

	Notes	Current Period			Year-to-Date			Total Previous Yr FY 13-14
		FY 14-15 4th Quarter	FY 13-14 4th Quarter	Difference	FY 14-15 YTD	FY 13-14 YTD	Difference	
[6] Personal Services								
Permanent Salaries and all Benefits	[e]				21,851,452	20,400,341	1,451,111	
Temporary Labor					6,036,060	5,497,919	538,141	
Contract Personal Services					1,243,943	1,014,979	228,964	
Other Personal Services					782,914	759,357	23,557	
Total Personal Services					29,914,369	27,672,596	2,241,773	
[7] Operating								
Fixed Vehicle Expense					714,316	699,980	14,336	
Variable Vehicle Expense					974,790	1,010,462	(35,673)	
Supplies and Materials					2,617,308	2,362,545	254,763	
Utilities (Electricity, Water, Sewer, etc)					1,868,620	1,878,079	(9,459)	
Maintenance, Cleaning, and Repair					3,414,589	8,135,588	(4,721,000)	
Sales Commission Expense					5,217	41,902	(36,685)	
Other					6,367,591	6,320,965	46,626	
Total Operating					15,962,430	20,449,522	(4,487,092)	
[8] Grants to Others								
Off-Highway Vehicle Grants					3,326,381	4,148,410	(822,029)	
Recreation Trail Grants					1,245,923	1,428,761	(182,838)	
Land Acquisition Grants					-	65,770	(65,770)	
Snowmobile Grants					463,750	-	463,750	
Species Conservation Trust Fund					142,026	-	142,026	
Other					440,732	808,159	(367,427)	
Total Grants to Others					5,618,812	6,451,100	(832,289)	
[9] Payments to Other Agencies								
Office of Information Technology (OIT)					2,358,738	2,475,196	(116,458)	
Capital Set Aside					-	-	-	
DNR/Statewide Indirect Costs					1,654,307	1,780,330	(126,022)	
Risk Management					202,672	231,938	(29,266)	
Legal Services					520,468	380,944	139,524	
COFRS Modernization					138,008	270,281	(132,273)	
Dispatch Service Payment					47,434	42,389	5,045	
Geological Survey - Avalanche program					-	2,000	(2,000)	
Miscellaneous Payments					2,020	-	2,020	
Total, Payments to Other Agencies					4,923,647	5,183,078	(259,431)	

[e] FY12 FTE - 252.2; FY13 FTE - 256.4; FY14 FTE - 250.8; FY15 FTE 256.3

COLORADO DEPARTMENT OF NATURAL RESOURCES, DIVISION OF PARKS AND WILDLIFE
Sources and Uses of Funds
FY14-15 4th Quarter
All Wildlife Funds Combined - Summary

	Detail Notes	Current Period			Year-to-Date			Total Previous Yr FY 13-14
		FY 14-15 4th Quarter	FY 13-14 4th Quarter	Difference	FY 14-15 YTD	FY 13-14 YTD	Difference	
Revenues								
Licenses, Passes, Fees and Permits	[1]				85,006,475	80,248,078	4,758,396	
Registrations					45	-	45	
Federal and State Grants	[2]				29,435,545	25,175,291	4,260,255	
Lottery and Great Outdoors Colorado					12,085,392	5,285,059	6,800,332	
Sale of Goods, Services, and Assets					828,831	1,023,806	(194,975)	
Donations	[3]				879,269	827,985	51,284	
Interest Income					687,521	576,093	111,427	
Other Revenues					4,669,717	4,318,569	351,148	
General Fund and Severance Tax	[4]				3,448,103	3,501,839	(53,736)	
Revenues Before Transfers					137,040,897	120,956,721	16,084,176	
Intra-Agency, Inter-Fund Transfers	[5]				15,907,070	5,372,993	10,534,078	
Total Revenues					152,947,967	126,329,714	26,618,254	
Expenditures								
Operating								
Personal Services	[6]				61,865,359	60,924,214	941,145	
Operating	[7]				37,531,537	36,410,590	1,120,947	
Grants to Others	[8]				10,056,778	6,978,500	3,078,277	
Payments to Other Agencies	[9]				8,428,270	9,637,843	(1,209,574)	
Subtotal, Operating					117,881,944	113,951,149	3,930,795	
Capital								
Capital Equipment					1,859,309	920,057	939,252	
Capital Improvements					9,965,712	5,125,653	4,840,059	
Capital Acquisitions					4,844,562	2,626,953	2,217,609	
Subtotal, Capital					16,669,582	8,672,662	7,996,920	
Expenditures Before Transfers					134,551,526	122,623,811	11,927,715	
Intra-Agency, Inter-Fund Transfers	[10]				16,176,021	5,372,993	10,803,029	
Total Expenditures					150,727,547	127,996,803	22,730,744	
Revenues Minus Expenditures					2,220,420	(1,667,090)	3,887,510	

COLORADO DEPARTMENT OF NATURAL RESOURCES, DIVISION OF PARKS AND WILDLIFE
Sources of Funds Detail
FY14-15 4th Quarter
All Wildlife License Sales

	Notes	Year-to-Date				Total	
		FY14-15		FY13-14		FY13-14	
		Dollars	Volume	Dollars	Volume	Dollars	Volume
[1] Licenses, Passes, Fees, and Permits							
Hunting and Fishing Licenses							
Big Game							
Elk Resident		6,440,696	155,790	6,278,255	151,990	6,278,255	151,990
Elk Non-Resident		37,267,524	67,804	35,046,936	68,482	35,046,936	68,482
Elk Exchange/Replacement		47,425	0	51,327	0	51,327	0
Deer Resident		1,846,763	67,264	1,727,352	63,059	1,727,352	63,059
Deer Non-Resident		5,189,425	14,831	4,951,903	14,539	4,951,903	14,539
Deer Exchange/Replacement		11,233	0	9,789	0	9,789	0
Pronghorn Resident		437,364	16,008	482,637	17,659	482,637	17,659
Pronghorn Non-Resident		343,074	986	344,762	1,022	344,762	1,022
Pronghorn Exchange/Replacement		1,833	0	1,368	0	1,368	0
Lion		213,215	2,261	201,620	2,207	201,620	2,207
Bighorn Sheep	[a]	105,625	250	106,625	265	106,625	265
Desert Sheep	[a]	4,085	12	4,050	12	4,050	12
Goat	[a]	82,365	205	80,175	207	80,175	207
Moose	[a]	105,940	264	81,275	225	81,275	225
Bear		1,478,106	17,194	1,310,422	15,183	1,310,422	15,183
Fishing							
Fishing Resident		9,288,021	686,973	9,141,064	668,647	9,141,064	668,647
Fishing Non-Resident		4,861,391	366,089	4,516,430	339,598	4,516,430	339,598
Fishing Exchange/Replacement		31,419	0	27,536	0	27,536	0
Other							
Combination		3,177,094	80,242	3,054,298	77,200	3,054,298	77,200
Small Game		1,466,110	122,401	1,407,956	118,403	1,407,956	118,403
Turkey		510,718	24,948	468,228	23,373	468,228	23,373
Prairie Chicken		0	0	0	0	0	0
Total Hunting and Fishing Licenses		72,909,427	1,623,522	69,294,007	1,562,071	69,294,007	1,562,071

COLORADO DEPARTMENT OF NATURAL RESOURCES, DIVISION OF PARKS AND WILDLIFE
Sources of Funds Detail
FY14-15 4th Quarter
All Wildlife License Sales

	Notes	Year-to-Date				Total	
		FY14-15		FY13-14		FY13-14	
		Dollars	Volume	Dollars	Volume	Dollars	Volume
Non-Refundable Fees	[b]	4,460,765		3,577,563		3,577,563	
Habitat Stamp (all)		6,524,735	647,727	6,391,825	635,013	6,391,825	635,013
Public Education Surcharge		893,885		890,281		890,281	
Miscellaneous**	[c]	28,282	27,814	50,686	24,227	50,686	24,227
		11,907,667	675,541	10,910,354	659,240	10,910,354	659,240
Subtotal Licenses, Passes, Fees, and Permits		84,817,094		80,204,361		80,204,361	
Reconcile to General Ledger		189,381		43,717		43,717	
Total, Licenses, Passes, Fees, and Permits		85,006,475		80,248,078		80,248,078	

[a] Revenue from auction/raffle licenses appears under the "Donation" line in the Statement of Revenues and Expenditures

[b] Includes Limited License application fee, Landowner and Preference Point fees

[c] Includes SWA Use Permits, Access Permits, Hunter Education Cards, and Special Permissions

COLORADO DEPARTMENT OF NATURAL RESOURCES, DIVISION OF PARKS AND WILDLIFE

Sources of Funds Detail

FY14-15 4th Quarter

All Wildlife Funds Combined

	Notes	Current Period			Year-to-Date			Total Previous Yr FY 13-14
		FY 14-15	FY 13-14	Difference	FY 14-15	FY 13-14	Difference	
		4th Quarter	4th Quarter		YTD	YTD		
[2]	Federal and State Grants							
	US Dept of Interior							
	USFWS - PR - Wildlife Restoration	[d]			12,450,170	12,645,408	(195,238)	
	USFWS - DJ - Sportfish Restoration	[e]			11,992,404	7,434,562	4,557,842	
	USFWS - SWG - State Wildlife Grants				1,595,581	1,092,126	503,455	
	USFWS - Section 6 T & E Species				-	400,000	(400,000)	
	USFWS - Other				191,122	45,348	145,774	
	Bureau of Land Mgmt				249,022	168,154	80,868	
	Bureau of Reclamation				442,996	593,504	(150,508)	
	US Dept of Agriculture				443,797	308,861	134,936	
	Environmental Protection Agency				164,955	80,765	84,190	
	Other Federal	[f]			38,123	944,068	(905,945)	
	State Grants				1,867,376	1,462,495	404,881	
	Total Federal and State Grants				29,435,545	25,175,291	4,260,254	
[3]	Donations							
	Income Tax Non-Game Check-off Donations				110,172	160,052	(49,881)	
	Sheep & Goat Donations				643,497	589,801	53,696	
	Other Donations				125,600	78,131	47,469	
	Total Donations				879,269	827,985	51,284	
[4]	General Fund and Severance Tax							
	General Fund				-	471,773	(471,773)	
	Severance Tax (Tier 1 Operational Account)				-	-	-	
	Severance Tax ANS (S.B. 08-226)				1,304,544	1,316,499	(11,955)	
	Severance Tax Indirect Cost Assessment				-	-	-	
	Species Conservation Trust Fund	[g]			2,143,559	1,713,567	429,991	
	Total General Fund and Severance Tax				3,448,103	3,501,839	(53,736)	
[5]	Intra-Agency, Inter-Fund Transfers							
	Habitat Partnership Transfer				2,141,574	2,252,185	(110,611)	
	Colorado Outdoors				-	-	-	
	Nongame Checkoff Transfer				-	400,000	(400,000)	
	Aquatic Nuisance Species				-	-	-	
	Federal Indirect Cost Recoveries				2,576,062	2,720,808	(144,746)	
	Other (Project Reimbursement by a Grant)				11,189,435	-	11,189,435	
	Total Intra-Agency, Inter-Fund Transfers				15,907,070	5,372,993	10,534,078	

[d] FFY12 - \$9,294,002; FFY13 - \$13,164,031; FFY14 - \$19,083,986; FFY15 - \$20,211,205

[e] FFY12 - \$8,362,857; FFY13 - \$8,757,018; FFY14 - \$7,873,685; FFY15 - \$8,304,829 - MBA Grant for Beaver Park (\$4.6M)

[f] FY14 Revenue includes approx \$220,000 FEMA and \$725,000 Natural Resource Damage Fund interagency agreement with CDPHE that was classified as federal in FY14.

[g] FY13 Appropriated \$2,000,000 ; FY14 Appropriated \$2,000,000; FY15 Appropriated \$2,950,000

COLORADO DEPARTMENT OF NATURAL RESOURCES, DIVISION OF PARKS AND WILDLIFE
 Uses of Funds Detail
 FY14-15 4th Quarter
 All Wildlife Funds Combined

	Notes	Current Period			Year-to-Date			Total Previous Yr FY 13-14
		FY 14-15 4th Quarter	FY 13-14 4th Quarter	Difference	FY 14-15 YTD	FY 13-14 YTD	Difference	
[6] Personal Services								
Permanent Salaries and all Benefits	[h]				53,370,848	51,919,722	1,451,127	
Temporary Labor					5,284,427	5,377,888	(93,461)	
Contract Personal Services					2,090,907	2,706,761	(615,854)	
Other Personal Services					1,114,121	919,844	194,277	
Total Personal Services					61,860,302	60,924,214	936,088	
[7] Operating								
Game Damage Claims and Materials					1,268,017	1,025,038	242,978	
Fixed Vehicle Expense					1,963,163	1,855,922	107,241	
Variable Vehicle Expense					2,947,228	3,253,526	(306,298)	
PEAC					864,344	1,027,129	(162,784)	
State Land Board					816,265	790,876	25,389	
Instream Flow Program					-	296,027	(296,027)	
Sales Commission Expense					6,542,682	6,152,682	390,000	
Supplies and Materials					6,541,965	6,707,558	(165,593)	
Utilities (Electricity, Water, Sewer, etc)					1,910,526	2,119,625	(209,099)	
Maintenance, Cleaning, and Repair					2,760,570	1,892,975	867,595	
Other					11,921,835	11,289,233	632,603	
Total Operating Expenses					37,536,594	36,410,590	1,126,004	
[8] Grants to Others								
Colorado Wildlife Habitat Protection Program (3rd Party Easements)					4,984,334	800,988	4,183,346	
Fishing is Fun Grant Program					708,720	785,991	(77,270)	
DJ-Motorboat Access - Parks					-	-	-	
Boat! Colorado Grant Program					(386)	187,318	(187,704)	
Pheasants Habitat Impr. Program					137,389	141,717	(4,327)	
Large Shooting Range Grant Program					92,379	285,840	(193,461)	
Small Shooting Range Grant Program					16,448	22,284	(5,836)	
Species Conservation Trust Fund					317,465	420,968	(103,502)	
Wetlands Conservation					422,904	234,308	188,596	
Other					3,377,524	4,099,087	(721,564)	
Total Grants to Others					10,056,778	6,978,500	3,078,277	

COLORADO DEPARTMENT OF NATURAL RESOURCES, DIVISION OF PARKS AND WILDLIFE
 Uses of Funds Detail
 FY14-15 4th Quarter
 All Wildlife Funds Combined

Notes	Current Period			Year-to-Date			Total Previous Yr FY 13-14
	FY 14-15 4th Quarter	FY 13-14 4th Quarter	Difference	FY 14-15 YTD	FY 13-14 YTD	Difference	
[9] Payments to Other Agencies							
Office of Information Technology (OIT)				3,238,419	3,763,422	(525,003)	
Capital Set Aside				102,844	51,326	51,519	
DNR/Statewide Indirect Costs				3,445,438	3,859,740	(414,302)	
Risk Management				325,788	364,955	(39,167)	
Legal Services				844,689	856,641	(11,952)	
COFRS Modernization				337,167	600,464	(263,297)	
Dispatch Service Payment				133,924	141,296	(7,372)	
Geological Survey - Avalanche program				-	-	-	
Miscellaneous Payments				-	-	-	
Total Payments to Other Agencies				8,428,270	9,637,843	(1,209,574)	
[10] Intra-Agency, Inter-Fund Transfers							
Habitat Partnership Transfer				2,141,574	2,252,185	(110,611)	
Colorado Outdoors				-	-	-	
Nongame Checkoff Transfer				400,000	400,000	-	
Federal Indirect Cost Recoveries				2,576,062	2,720,808	(144,746)	
Other (Grant Reimbursement of a Project)				11,058,386	-	11,058,386	
Total Intra-Agency, Inter-Fund Transfers				16,176,021	5,372,993	10,803,029	

[h] FY12 FTE - 629.8; FY13 FTE - 632.9; FY14 FTE - 630.8; FY15 FTE - 629.3

COLORADO DEPARTMENT OF NATURAL RESOURCES
 COLORADO PARKS AND WILDLIFE
 Funds Managed by CPW

Code		Fund Type	Fund Name
P-12G0	***	Wildlife	Species Conservation Trust Fund
P-16H0		Parks	Parks Stores Revolving Fund
P-1720		Parks	Parks Cash Fund
P-1730		Parks	Snowmobile Fund
P-1750		Parks	River Outfitters Fund
P-2100		Parks	OHV (Off Highway Vehicle) Fund
P-21H0		Parks	Parks Emergency Reserve Fund
P-22F0	*	Parks	Parks Aquatic Nuisance Species
P-4100		Wildlife	Wildlife Cash Fund
P-4110		Wildlife	Nongame Checkoff Fund
P-4120	*	Wildlife	Van Pool Revolving Account
P-4130	*	Wildlife	Federal Aid Projects Income Fund
P-4180		Wildlife	Colorado Outdoors Magazine
P-4200		Combined	Search and Rescue Fund
P-4210		Wildlife	Auction and Raffle Fund
P-4220		Wildlife	Waterfowl Stamp Fund
P-4230		Wildlife	Habitat Partnership Cash Fund
P-4250	*	Wildlife	Wildlife Aquatic Nuisance Species
P-4260	*	Parks	GOCO Parks Purpose Fund
P-4270		Parks	Parks Lottery Direct Distribution Fund
P-4280		Wildlife	Wildlife Management Public Education Fund (PEAC)
P-4330	*	Wildlife	GOCO Wildlife Purpose Fund
P-7500	**	Combined	Colorado Natural Resources Foundation Fund
P-7510		Combined	Parks and Wildlife Foundation Fund
P-7610		Wildlife	Wildlife for Future Generations Expendable
P-8610		Wildlife	Wildlife for Future Generations Nonexpendable
P-9000		Parks & Wildlife	Other Agency Funds
P-ARQ0		Parks & Wildlife	ARRA Propriation Funds Alternate

Enterprise Funds are shown in yellow shaded cells

- * Denotes funds that are candidates for combining or eliminating
- ** Prior to FY14-15 this fund was 750
- *** This is no longer a CPW specific fund. This is now a DNR-wide fund.

COMPARATIVE BALANCE SHEET
Colorado Parks and Wildlife
for the Fiscal Years 2006 through 2015

	All CPW Funds									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
+ ASSETS										
Current Assets										
Cash and cash equivalents	\$ 116,929,920	\$ 132,569,615	\$ 128,596,462	\$ 124,444,719	\$ 119,137,897	\$ 112,483,869	\$ 122,078,302	\$ 119,873,791	\$ 127,707,698	\$ 136,059,906
Receivables	\$ 13,641,705	\$ 15,397,475	\$ 12,995,873	\$ 13,986,938	\$ 17,054,544	\$ 23,085,430	\$ 17,517,146	\$ 19,680,165	\$ 16,455,781	\$ 30,609,586
Inventories	\$ 878,748	\$ 1,003,095	\$ 1,032,732	\$ 1,158,164	\$ 1,164,464	\$ 1,160,487	\$ 1,167,896	\$ 1,144,135	\$ 1,182,510	\$ 1,061,613
Other current assets	\$ 3,107,481	\$ 3,402,981	\$ 2,961,086	\$ 3,386,671	\$ 2,283,707	\$ 2,281,350	\$ 5,367,591	\$ 5,072,748	\$ 4,386,875	\$ 4,926,142
+ Total current assets	\$ 134,557,854	\$ 152,373,166	\$ 145,586,152	\$ 142,976,491	\$ 139,640,612	\$ 139,011,136	\$ 146,130,935	\$ 145,770,839	\$ 149,732,865	\$ 172,657,247
Non-current Assets										
Capital assets	\$ 151,806,248	\$ 155,771,720	\$ 173,558,978	\$ 198,319,890	\$ 239,856,039	\$ 261,311,617	\$ 457,445,928	\$ 472,350,629	\$ 476,222,506	\$ 488,946,690
Infrastructure	\$ 10,362,104	\$ 9,892,583	\$ 9,633,233	\$ 10,659,451	\$ 10,140,507	\$ 9,624,161	\$ 40,745,277	\$ 37,690,612	\$ 37,377,330	\$ 38,265,300
LT pension assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,321,453
TOTAL ASSETS	\$ 296,726,206	\$ 318,037,469	\$ 328,778,363	\$ 351,955,832	\$ 389,637,158	\$ 409,946,914	\$ 644,322,140	\$ 655,812,081	\$ 663,332,700	\$ 710,190,691
- LIABILITIES										
Current Liabilities										
Payables	\$ 25,620,355	\$ 29,934,125	\$ 26,358,996	\$ 23,773,007	\$ 19,181,451	\$ 19,638,903	\$ 21,203,568	\$ 22,801,471	\$ 25,630,449	\$ 46,241,462
Accrued liabilities	\$ 4,641,634	\$ 4,811,242	\$ 5,299,555	\$ 5,689,084	\$ 6,612,523	\$ 6,074,226	\$ 7,496,192	\$ 6,407,013	\$ 7,849,600	\$ 481,054
Deferred revenue	\$ 32,818,292	\$ 31,778,824	\$ 31,619,050	\$ 30,426,927	\$ 31,104,751	\$ 31,886,294	\$ 34,449,618	\$ 32,805,164	\$ 34,062,279	\$ 35,841,350
Bonds/notes payable- current	\$ 19,418	\$ -	\$ 67,158	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current liabilities	\$ 11,569	\$ 11,719	\$ 46,323	\$ 123,638	\$ 104,207	\$ 13,328	\$ 38,265	\$ 131,731	\$ 133,535	\$ 19,684
- Total Current Liabilities	\$ 63,111,269	\$ 66,535,910	\$ 63,391,081	\$ 60,012,656	\$ 57,002,931	\$ 57,612,751	\$ 63,187,644	\$ 62,145,379	\$ 67,675,864	\$ 82,583,550
Non-current Liabilities										
LT debt payable- noncurrent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,878,152	\$ 9,059,145
Other long-term liabilities	\$ 5,719,499	\$ 5,901,523	\$ 6,330,228	\$ 6,546,118	\$ 6,165,771	\$ 5,871,183	\$ 7,573,325	\$ 7,821,728	\$ 5,872,500	\$ 6,184,845
LT pension liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 215,653,713
TOTAL LIABILITIES	\$ 68,830,767	\$ 72,437,433	\$ 69,721,310	\$ 66,558,774	\$ 63,168,702	\$ 63,483,934	\$ 70,760,969	\$ 69,967,107	\$ 78,426,517	\$ 313,481,253
= FUND EQUITY										
Committed for encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed for statutory purpose	\$ 87,344,889	\$ 83,048,359	\$ 110,285,622	\$ 645,992	\$ 636,467	\$ 636,467	\$ 636,467	\$ 26,708,757	\$ 32,883,312	\$ -
FB-unassigned	\$ 9,783,037	\$ 31,784,163	\$ 18,003,918	\$ 153,983,553	\$ 195,064,475	\$ 215,058,999	\$ 88,777,327	\$ 83,307,496	\$ 76,193,678	\$ -
Investment in general fixed assets	\$ 130,767,514	\$ 130,767,514	\$ 130,767,514	\$ 130,767,514	\$ 130,767,514	\$ 130,767,514	\$ 484,147,377	\$ 475,828,721	\$ 475,828,721	\$ -
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 396,709,437
TOTAL FUND EQUITY	\$ 227,895,439	\$ 245,600,035	\$ 259,057,053	\$ 285,397,059	\$ 326,468,456	\$ 346,462,980	\$ 573,561,171	\$ 585,844,973	\$ 584,905,711	\$ 396,709,437
TOTAL LIABILITIES PLUS FUND EQUITY	\$ 296,726,207	\$ 318,037,468	\$ 328,778,363	\$ 351,955,833	\$ 389,637,158	\$ 409,946,914	\$ 644,322,140	\$ 655,812,081	\$ 663,332,227	\$ 710,190,691
= Reserve	\$ 71,446,586	\$ 85,837,256	\$ 82,195,071	\$ 82,963,835	\$ 82,637,681	\$ 81,398,385	\$ 82,943,291	\$ 83,625,460	\$ 82,057,000	\$ 90,073,696
(aka Net Current Assets, Working Capital)										
Year to Year Change in Reserve	\$ 6,862,935	\$ 14,390,670	\$ (3,642,185)	\$ 768,765	\$ (326,155)	\$ (1,239,296)	\$ 1,544,907	\$ 682,169	\$ (1,568,460)	\$ 8,016,696

COMPARATIVE BALANCE SHEET
Colorado Parks and Wildlife
for the Fiscal Years 2006 through 2015

	All Parks Funds									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
+ ASSETS										
Current Assets										
Cash and cash equivalents	\$ 14,045,730	\$ 15,796,409	\$ 21,376,347	\$ 28,488,741	\$ 34,847,015	\$ 42,971,103	\$ 50,311,812	\$ 54,063,787	\$ 55,487,394	\$ 50,583,481
Receivables	\$ 9,246,699	\$ 10,949,242	\$ 7,351,714	\$ 6,693,511	\$ 9,130,658	\$ 9,399,988	\$ 8,708,527	\$ 9,294,559	\$ 9,578,282	\$ 14,609,993
Inventories	\$ 39,299	\$ 72,204	\$ 63,595	\$ 119,845	\$ 119,650	\$ 165,176	\$ 117,690	\$ 130,937	\$ 116,823	\$ 96,301
Other current assets	\$ 2,642,541	\$ 3,018,766	\$ 2,547,140	\$ 2,981,390	\$ 1,854,912	\$ 1,754,421	\$ 2,962,435	\$ 2,436,155	\$ 1,653,900	\$ 1,997,636
+ Total current assets	\$ 25,974,270	\$ 29,836,621	\$ 31,338,797	\$ 38,283,486	\$ 45,952,234	\$ 54,290,687	\$ 62,100,464	\$ 65,925,438	\$ 66,836,398	\$ 67,287,411
Non-current Assets										
Capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 185,599,558	\$ 189,646,000	\$ 192,659,346	\$ 192,583,269
Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,794,646	\$ 29,176,566	\$ 29,190,977	\$ 30,474,348
LT pension assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,643,015
TOTAL ASSETS	\$ 25,974,270	\$ 29,836,621	\$ 31,338,797	\$ 38,283,486	\$ 45,952,234	\$ 54,290,687	\$ 279,494,668	\$ 284,748,004	\$ 288,686,721	\$ 293,988,042
- LIABILITIES										
Current Liabilities										
Payables	\$ 3,488,394	\$ 4,766,498	\$ 3,158,978	\$ 2,250,337	\$ 2,461,800	\$ 2,886,269	\$ 4,754,028	\$ 4,599,238	\$ 7,991,649	\$ 8,710,701
Accrued liabilities	\$ 324,450	\$ 335,371	\$ 510,359	\$ 618,810	\$ 1,296,887	\$ 1,371,485	\$ 2,598,613	\$ 1,901,444	\$ 2,870,248	\$ 269,497
Deferred revenue	\$ 61,907	\$ 104,121	\$ 1,364,743	\$ 1,638,622	\$ 1,850,703	\$ 2,291,286	\$ 2,791,773	\$ 3,185,899	\$ 3,197,027	\$ 3,908,784
Bonds/notes payable- current	\$ -	\$ -	\$ 67,158	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current liabilities	\$ 5,300	\$ 5,432	\$ 6,846	\$ 6,494	\$ 6,494	\$ 11,014	\$ 10,775	\$ 11,025	\$ 11,025	\$ 11,025
- Total Current Liabilities	\$ 3,880,052	\$ 5,211,421	\$ 5,108,083	\$ 4,514,262	\$ 5,615,884	\$ 6,560,054	\$ 10,155,190	\$ 9,697,606	\$ 14,069,949	\$ 12,900,007
Non-current Liabilities										
LT debt payable- noncurrent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 963,333	\$ 906,667
Other long-term liabilities	\$ 1,416,667	\$ 1,360,000	\$ 1,303,333	\$ 1,246,667	\$ 1,190,000	\$ 1,133,333	\$ 2,674,734	\$ 2,727,294	\$ 1,461,200	\$ 1,541,441
LT pension liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,138,500
TOTAL LIABILITIES	\$ 5,296,718	\$ 6,571,421	\$ 6,411,416	\$ 5,760,929	\$ 6,805,884	\$ 7,693,387	\$ 12,829,924	\$ 12,424,900	\$ 16,494,483	\$ 84,486,615
= FUND EQUITY										
Committed for encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed for statutory purpose	\$ 17,292,840	\$ 20,677,551	\$ 22,265,200	\$ -	\$ -	\$ -	\$ -	\$ 26,708,757	\$ 32,883,312	\$ -
FB-unassigned	\$ 3,384,712	\$ 2,587,648	\$ 2,662,180	\$ 32,522,558	\$ 39,146,351	\$ 46,597,300	\$ 53,188,819	\$ 40,402,966	\$ 34,097,545	\$ -
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 213,475,925	\$ 205,211,381	\$ 205,211,381	\$ -
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 209,501,427
TOTAL FUND EQUITY	\$ 20,677,551	\$ 23,265,200	\$ 24,927,380	\$ 32,522,558	\$ 39,146,351	\$ 46,597,300	\$ 266,664,744	\$ 272,323,104	\$ 272,192,239	\$ 209,501,427
TOTAL LIABILITIES PLUS FUND EQUITY	\$ 25,974,270	\$ 29,836,621	\$ 31,338,797	\$ 38,283,486	\$ 45,952,234	\$ 54,290,688	\$ 279,494,668	\$ 284,748,004	\$ 288,686,721	\$ 293,988,042
= Reserve	\$ 22,094,218	\$ 24,625,200	\$ 26,230,713	\$ 33,769,224	\$ 40,336,351	\$ 47,730,633	\$ 51,945,274	\$ 56,227,831	\$ 52,766,449	\$ 54,387,403
(aka Net Current Assets, Working Capital)										
Year to Year Change in Reserve	\$ 3,327,988	\$ 2,530,982	\$ 1,605,514	\$ 7,538,511	\$ 6,567,126	\$ 7,394,283	\$ 4,214,641	\$ 4,282,557	\$ (3,461,382)	\$ 1,620,954

COMPARATIVE BALANCE SHEET
Colorado Parks and Wildlife
for the Fiscal Years 2006 through 2015

	Park Stores Revolving Fund - 16H0									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
+ ASSETS										
Current Assets										
Cash and cash equivalents	\$ 210,873	\$ 127,796	\$ 162,983	\$ 80,155	\$ 80,350	\$ 200,000	\$ 124,333	\$ 100,039	\$ 116,711	\$ 142,888
Receivables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	\$ 39,299	\$ 72,204	\$ 63,595	\$ 119,845	\$ 119,650	\$ 165,176	\$ 117,690	\$ 130,937	\$ 116,823	\$ 96,301
Other current assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
+ Total current assets	\$ 250,172	\$ 200,000	\$ 226,578	\$ 200,000	\$ 200,000	\$ 365,176	\$ 242,023	\$ 230,976	\$ 233,534	\$ 239,189
Non-current Assets										
Capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ASSETS	\$ 250,172	\$ 200,000	\$ 226,578	\$ 200,000	\$ 200,000	\$ 365,176	\$ 242,023	\$ 230,976	\$ 233,534	\$ 239,189
- LIABILITIES										
Current Liabilities										
Payables	\$ 13,925	\$ 44,472	\$ 26,578	\$ 51,205	\$ 31,870	\$ 62,065	\$ 50,927	\$ 30,976	\$ 33,534	\$ 39,189
Accrued liabilities	\$ 1,410	\$ 2,462	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bonds/notes payable- current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Total Current Liabilities	\$ 15,335	\$ 46,934	\$ 26,578	\$ 51,205	\$ 31,870	\$ 62,065	\$ 50,927	\$ 30,976	\$ 33,534	\$ 39,189
Non-current Liabilities										
LT debt payable- noncurrent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other long-term liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	\$ 15,335	\$ 46,934	\$ 26,578	\$ 51,205	\$ 31,870	\$ 62,065	\$ 50,927	\$ 30,976	\$ 33,534	\$ 39,189
= FUND EQUITY										
Committed for encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed for statutory purpose	\$ 203,771	\$ 200,000	\$ 153,066	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FB-unassigned	\$ 31,066	\$ (46,934)	\$ 46,934	\$ 148,795	\$ 168,130	\$ 303,112	\$ 191,096	\$ 200,000	\$ 200,000	\$ -
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
TOTAL FUND EQUITY	\$ 234,837	\$ 153,066	\$ 200,000	\$ 148,795	\$ 168,130	\$ 303,112	\$ 191,096	\$ 200,000	\$ 200,000	\$ 200,000
TOTAL LIABILITIES PLUS FUND EQUITY	\$ 250,172	\$ 200,000	\$ 226,578	\$ 200,000	\$ 200,000	\$ 365,176	\$ 242,023	\$ 230,976	\$ 233,534	\$ 239,189
= Reserve	\$ 234,837	\$ 153,066	\$ 200,000	\$ 148,795	\$ 168,130	\$ 303,112	\$ 191,096	\$ 200,000	\$ 200,000	\$ 200,000
(aka Net Current Assets, Working Capital)										
Year to Year Change in Reserve	\$ 31,066	\$ (81,771)	\$ 46,934	\$ (51,205)	\$ 19,335	\$ 134,981	\$ (112,016)	\$ 8,904	\$ -	\$ -

COMPARATIVE BALANCE SHEET
Colorado Parks and Wildlife
for the Fiscal Years 2006 through 2015

	Parks Cash Fund - 1720									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
+ ASSETS										
Current Assets										
Cash and cash equivalents	\$ 1,399,826	\$ 456,635	\$ 1,414,552	\$ 1,154,467	\$ 2,650,870	\$ 7,895,030	\$ 11,101,872	\$ 9,953,229	\$ 9,088,909	\$ 6,411,859
Receivables	\$ 488,211	\$ 436,451	\$ 667,177	\$ 925,350	\$ 946,441	\$ 1,391,725	\$ 2,393,924	\$ 2,576,394	\$ 2,577,441	\$ 4,438,367
Inventories	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current assets	\$ 108	\$ 6,045	\$ 57,494	\$ 55,760	\$ 150	\$ 581,277	\$ 816,062	\$ 562,611	\$ 623,225	\$ 243,593
+ Total current assets	\$ 1,888,145	\$ 899,131	\$ 2,139,222	\$ 2,135,577	\$ 3,597,462	\$ 9,868,032	\$ 14,311,859	\$ 13,092,234	\$ 12,289,576	\$ 11,093,819
Non-current Assets										
Capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 184,485,079	\$ 188,492,823	\$ 191,509,855	\$ 192,818,852
Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,794,646	\$ 29,176,566	\$ 29,190,977	\$ 30,474,348
LT pension assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,822,106
TOTAL ASSETS	\$ 1,888,145	\$ 899,131	\$ 2,139,222	\$ 2,135,577	\$ 3,597,462	\$ 9,868,032	\$ 230,591,584	\$ 230,761,623	\$ 232,990,407	\$ 237,209,124
- LIABILITIES										
Current Liabilities										
Payables	\$ 364,632	\$ 299,384	\$ 481,012	\$ 324,997	\$ 571,808	\$ 1,456,561	\$ 2,721,777	\$ 3,497,346	\$ 5,465,537	\$ 5,591,220
Accrued liabilities	\$ 133,395	\$ 158,045	\$ 290,307	\$ 169,319	\$ 948,568	\$ 944,125	\$ 2,279,302	\$ 1,609,301	\$ 2,486,697	\$ 232,986
Deferred revenue	\$ 59,539	\$ 101,722	\$ 1,361,057	\$ 1,634,767	\$ 1,850,566	\$ 2,289,380	\$ 2,787,760	\$ 3,180,132	\$ 3,173,634	\$ 3,884,633
Bonds/notes payable- current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current liabilities	\$ 5,300	\$ 5,432	\$ 6,846	\$ 6,494	\$ 6,494	\$ 11,014	\$ 10,775	\$ 11,025	\$ 11,025	\$ 11,025
- Total Current Liabilities	\$ 562,866	\$ 564,583	\$ 2,139,222	\$ 2,135,577	\$ 3,377,436	\$ 4,701,080	\$ 7,799,614	\$ 8,297,805	\$ 11,136,893	\$ 9,719,864
Non-current Liabilities										
LT debt payable- noncurrent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other long-term liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,598,068	\$ 1,707,294	\$ 1,461,200	\$ 1,541,441
LT pension liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,411,014
TOTAL LIABILITIES	\$ 562,866	\$ 564,583	\$ 2,139,222	\$ 2,135,577	\$ 3,377,436	\$ 4,701,080	\$ 9,397,681	\$ 10,005,098	\$ 12,598,093	\$ 72,672,320
= FUND EQUITY										
Committed for encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed for statutory purpose	\$ 1,349,198	\$ 1,360,116	\$ 334,548	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FB-unassigned	\$ (23,919)	\$ (1,025,568)	\$ (334,548)	\$ -	\$ 220,026	\$ 5,166,951	\$ 7,717,978	\$ 15,545,144	\$ 15,180,933	\$ -
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 213,475,925	\$ 205,211,381	\$ 205,211,381	\$ -
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 164,536,805
TOTAL FUND EQUITY	\$ 1,325,279	\$ 334,548	\$ -	\$ -	\$ 220,026	\$ 5,166,951	\$ 221,193,902	\$ 220,756,525	\$ 220,392,314	\$ 164,536,805
TOTAL LIABILITIES PLUS FUND EQUITY	\$ 1,888,145	\$ 899,131	\$ 2,139,222	\$ 2,135,577	\$ 3,597,462	\$ 9,868,032	\$ 230,591,584	\$ 230,761,623	\$ 232,990,407	\$ 237,209,124
= Reserve	\$ 1,325,279	\$ 334,548	\$ -	\$ -	\$ 220,026	\$ 5,166,951	\$ 6,512,245	\$ 4,794,429	\$ 1,152,683	\$ 1,373,955
(aka Net Current Assets, Working Capital)										
Year to Year Change in Reserve	\$ (23,976)	\$ (990,731)	\$ (334,548)	\$ -	\$ 220,026	\$ 4,946,925	\$ 1,345,293	\$ (1,717,815)	\$ (3,641,747)	\$ 221,272

COMPARATIVE BALANCE SHEET
Colorado Parks and Wildlife
for the Fiscal Years 2006 through 2015

	Snowmobile Fund - 1730									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
+ ASSETS										
Current Assets										
Cash and cash equivalents	\$ 86,343	\$ 122,194	\$ 319,519	\$ 412,211	\$ 496,069	\$ 612,242	\$ 654,490	\$ 684,291	\$ 701,033	\$ 763,192
Receivables	\$ 49	\$ 12	\$ -	\$ 135	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current assets	\$ -	\$ -	\$ -	\$ 28,300	\$ -	\$ -	\$ 9,849	\$ -	\$ -	\$ 8,400
+ Total current assets	\$ 86,392	\$ 122,206	\$ 319,519	\$ 440,646	\$ 496,069	\$ 612,242	\$ 664,339	\$ 684,291	\$ 701,033	\$ 771,592
Non-current Assets										
Capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,944	\$ 56,745	\$ 85,244	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,484
TOTAL ASSETS	\$ 86,392	\$ 122,206	\$ 319,519	\$ 440,646	\$ 496,069	\$ 612,242	\$ 728,283	\$ 741,036	\$ 786,277	\$ 834,076
- LIABILITIES										
Current Liabilities										
Payables	\$ 40,971	\$ 39,060	\$ 171,306	\$ 96,871	\$ 12,304	\$ 5,347	\$ 49,802	\$ 36,040	\$ 35,136	\$ 32,999
Accrued liabilities	\$ -	\$ 6,005	\$ 2,620	\$ 3,091	\$ 5,072	\$ 5,717	\$ 4,525	\$ 4,858	\$ 9,318	\$ -
Deferred revenue	\$ 968	\$ 992	\$ 1,794	\$ 1,709	\$ -	\$ 30	\$ 761	\$ 937	\$ 1,341	\$ 965
Bonds/notes payable- current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Total Current Liabilities	\$ 41,939	\$ 46,057	\$ 175,719	\$ 101,671	\$ 17,376	\$ 11,094	\$ 55,088	\$ 41,835	\$ 45,795	\$ 33,964
Non-current Liabilities										
LT debt payable- noncurrent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other long-term liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 287,696
TOTAL LIABILITIES	\$ 41,939	\$ 46,057	\$ 175,719	\$ 101,671	\$ 17,376	\$ 11,094	\$ 55,088	\$ 41,835	\$ 45,795	\$ 321,660
= FUND EQUITY										
Committed for encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed for statutory purpose	\$ 82,976	\$ 44,453	\$ 76,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FB-unassigned	\$ (38,523)	\$ 31,696	\$ 67,650	\$ 338,975	\$ 478,693	\$ 601,148	\$ 673,195	\$ 699,201	\$ 740,482	\$ -
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 512,416
TOTAL FUND EQUITY	\$ 44,453	\$ 76,150	\$ 143,800	\$ 338,975	\$ 478,693	\$ 601,148	\$ 673,195	\$ 699,201	\$ 740,482	\$ 512,416
TOTAL LIABILITIES PLUS FUND EQUITY	\$ 86,392	\$ 122,206	\$ 319,519	\$ 440,646	\$ 496,069	\$ 612,242	\$ 728,283	\$ 741,036	\$ 786,277	\$ 834,076
= Reserve	\$ 44,453	\$ 76,150	\$ 143,800	\$ 338,975	\$ 478,693	\$ 601,148	\$ 609,251	\$ 642,456	\$ 655,238	\$ 737,628
(aka Net Current Assets, Working Capital)										
Year to Year Change in Reserve	\$ (38,523)	\$ 31,696	\$ 67,650	\$ 195,176	\$ 139,718	\$ 122,455	\$ 8,104	\$ 33,205	\$ 12,782	\$ 82,390

COMPARATIVE BALANCE SHEET
Colorado Parks and Wildlife
for the Fiscal Years 2006 through 2015

	River Outfitters Fund - 1750									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
+ ASSETS										
Current Assets										
Cash and cash equivalents	\$ 85,681	\$ 73,857	\$ 84,105	\$ 65,723	\$ 71,369	\$ 64,653	\$ 77,579	\$ 81,466	\$ 89,054	\$ 65,865
Receivables	\$ 79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
+ Total current assets	\$ 85,759	\$ 73,857	\$ 84,105	\$ 65,723	\$ 71,369	\$ 64,653	\$ 77,579	\$ 81,466	\$ 89,054	\$ 65,865
Non-current Assets										
Capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,601
TOTAL ASSETS	\$ 85,759	\$ 73,857	\$ 84,105	\$ 65,723	\$ 71,369	\$ 64,653	\$ 77,579	\$ 81,466	\$ 89,054	\$ 74,466
- LIABILITIES										
Current Liabilities										
Payables	\$ 22,290	\$ 3,633	\$ 18,448	\$ 5,721	\$ 11,151	\$ 5,484	\$ 2,235	\$ 4,071	\$ 3,939	\$ 16,545
Accrued liabilities	\$ -	\$ 6,216	\$ 9,650	\$ 7,001	\$ 10,169	\$ 11,120	\$ 9,931	\$ 11,109	\$ 13,316	\$ 1,285
Deferred revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bonds/notes payable- current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Total Current Liabilities	\$ 22,290	\$ 9,849	\$ 28,098	\$ 12,722	\$ 21,320	\$ 16,604	\$ 12,167	\$ 15,181	\$ 17,255	\$ 17,831
Non-current Liabilities										
LT debt payable- noncurrent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other long-term liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 201,526
TOTAL LIABILITIES	\$ 22,290	\$ 9,849	\$ 28,098	\$ 12,722	\$ 21,320	\$ 16,604	\$ 12,167	\$ 15,181	\$ 17,255	\$ 219,356
= FUND EQUITY										
Committed for encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed for statutory purpose	\$ 45,193	\$ 63,470	\$ 64,009	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FB-unassigned	\$ 18,276	\$ 539	\$ (8,001)	\$ 53,001	\$ 50,049	\$ 48,049	\$ 65,412	\$ 66,285	\$ 71,799	\$ -
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (144,890)
TOTAL FUND EQUITY	\$ 63,470	\$ 64,009	\$ 56,007	\$ 53,001	\$ 50,049	\$ 48,049	\$ 65,412	\$ 66,285	\$ 71,799	\$ (144,890)
TOTAL LIABILITIES PLUS FUND EQUITY	\$ 85,759	\$ 73,857	\$ 84,105	\$ 65,723	\$ 71,369	\$ 64,653	\$ 77,579	\$ 81,466	\$ 89,054	\$ 74,466
= Reserve	\$ 63,470	\$ 64,009	\$ 56,007	\$ 53,001	\$ 50,049	\$ 48,049	\$ 65,412	\$ 66,285	\$ 71,799	\$ 48,034
(aka Net Current Assets, Working Capital)										
Year to Year Change in Reserve	\$ 18,276	\$ 539	\$ (8,001)	\$ (3,006)	\$ (2,952)	\$ (2,000)	\$ 17,363	\$ 873	\$ 5,514	\$ (23,764)

COMPARATIVE BALANCE SHEET
Colorado Parks and Wildlife
for the Fiscal Years 2006 through 2015

	OHV (Off Highway Vehicle) Fund - 2100									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
+ ASSETS										
Current Assets										
Cash and cash equivalents	\$ 2,215,459	\$ 2,789,623	\$ 4,398,940	\$ 6,534,555	\$ 9,226,267	\$ 10,320,071	\$ 10,327,743	\$ 10,410,352	\$ 11,644,689	\$ 11,592,871
Receivables	\$ 61	\$ 156	\$ 300	\$ 825	\$ 11,587	\$ 15,230	\$ 11,005	\$ 10,715	\$ 15,933	\$ 4,085
Inventories	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current assets	\$ 2,012,893	\$ 1,452,622	\$ 1,616,693	\$ 2,249,268	\$ 1,544,229	\$ 965,922	\$ 1,923,657	\$ 1,749,616	\$ 1,030,674	\$ 1,745,642
+ Total current assets	\$ 4,228,414	\$ 4,242,401	\$ 6,015,932	\$ 8,784,648	\$ 10,782,084	\$ 11,301,222	\$ 12,262,405	\$ 12,170,682	\$ 12,691,296	\$ 13,342,599
Non-current Assets										
Capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,940	\$ 54,808	\$ 44,707	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,084
TOTAL ASSETS	\$ 4,228,414	\$ 4,242,401	\$ 6,015,932	\$ 8,784,648	\$ 10,782,084	\$ 11,301,222	\$ 12,295,345	\$ 12,225,490	\$ 12,736,003	\$ 13,392,682
- LIABILITIES										
Current Liabilities										
Payables	\$ 136,345	\$ 121,990	\$ 81,013	\$ 120,471	\$ 411,485	\$ 491,594	\$ 959,595	\$ 398,539	\$ 933,310	\$ 935,664
Accrued liabilities	\$ 12,878	\$ 13,345	\$ 14,850	\$ 15,042	\$ 16,718	\$ 39,285	\$ 50,294	\$ 27,379	\$ 42,367	\$ 3,917
Deferred revenue	\$ 1,400	\$ 1,407	\$ 1,892	\$ 2,145	\$ 136	\$ 1,876	\$ 3,253	\$ 4,830	\$ 5,558	\$ 6,692
Bonds/notes payable- current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Total Current Liabilities	\$ 150,624	\$ 136,742	\$ 97,756	\$ 137,658	\$ 428,339	\$ 532,755	\$ 1,013,142	\$ 430,748	\$ 981,234	\$ 946,272
Non-current Liabilities										
LT debt payable- noncurrent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other long-term liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,152,789
TOTAL LIABILITIES	\$ 150,624	\$ 136,742	\$ 97,756	\$ 137,658	\$ 428,339	\$ 532,755	\$ 1,013,142	\$ 430,748	\$ 981,234	\$ 2,099,061
= FUND EQUITY										
Committed for encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed for statutory purpose	\$ 3,095,133	\$ 4,077,790	\$ 4,105,659	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FB-unassigned	\$ 982,657	\$ 27,869	\$ 1,812,517	\$ 8,646,990	\$ 10,353,744	\$ 10,768,468	\$ 11,282,203	\$ 11,794,742	\$ 11,754,769	\$ -
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,293,621
TOTAL FUND EQUITY	\$ 4,077,790	\$ 4,105,659	\$ 5,918,176	\$ 8,646,990	\$ 10,353,744	\$ 10,768,468	\$ 11,282,203	\$ 11,794,742	\$ 11,754,769	\$ 11,293,621
TOTAL LIABILITIES PLUS FUND EQUITY	\$ 4,228,414	\$ 4,242,401	\$ 6,015,932	\$ 8,784,648	\$ 10,782,084	\$ 11,301,222	\$ 12,295,345	\$ 12,225,490	\$ 12,736,003	\$ 13,392,682
= Reserve	\$ 4,077,790	\$ 4,105,659	\$ 5,918,176	\$ 8,646,990	\$ 10,353,744	\$ 10,768,468	\$ 11,249,263	\$ 11,739,934	\$ 11,710,062	\$ 12,396,326
(aka Net Current Assets, Working Capital)										
Year to Year Change in Reserve	\$ 982,657	\$ 27,869	\$ 1,812,517	\$ 2,728,814	\$ 1,706,754	\$ 414,723	\$ 480,795	\$ 490,671	\$ (29,872)	\$ 686,264

COMPARATIVE BALANCE SHEET
Colorado Parks and Wildlife
for the Fiscal Years 2006 through 2015

	Parks Emergency Reserve Fund - 21H0									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
+ ASSETS										
Current Assets										
Cash and cash equivalents	\$ -	\$ 1,000,000	\$ 791,132	\$ 1,127,463	\$ 1,732,974	\$ 1,977,340	\$ 2,214,136	\$ 2,492,574	\$ 2,720,378	\$ 2,794,702
Receivables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
+ Total current assets	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ 791,132</u>	<u>\$ 1,127,463</u>	<u>\$ 1,732,974</u>	<u>\$ 1,977,340</u>	<u>\$ 2,214,136</u>	<u>\$ 2,492,574</u>	<u>\$ 2,720,378</u>	<u>\$ 2,794,702</u>
Non-current Assets										
Capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ASSETS	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ 791,132</u>	<u>\$ 1,127,463</u>	<u>\$ 1,732,974</u>	<u>\$ 1,977,340</u>	<u>\$ 2,214,136</u>	<u>\$ 2,492,574</u>	<u>\$ 2,720,378</u>	<u>\$ 2,794,702</u>
- LIABILITIES										
Current Liabilities										
Payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bonds/notes payable- current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Total Current Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Non-current Liabilities										
LT debt payable- noncurrent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other long-term liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
= FUND EQUITY										
Committed for encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed for statutory purpose	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FB-unassigned	\$ -	\$ 1,000,000	\$ 791,132	\$ 1,127,463	\$ 1,732,974	\$ 1,977,340	\$ 2,214,136	\$ 2,492,574	\$ 2,720,378	\$ -
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,794,702
TOTAL FUND EQUITY	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ 791,132</u>	<u>\$ 1,127,463</u>	<u>\$ 1,732,974</u>	<u>\$ 1,977,340</u>	<u>\$ 2,214,136</u>	<u>\$ 2,492,574</u>	<u>\$ 2,720,378</u>	<u>\$ 2,794,702</u>
TOTAL LIABILITIES PLUS FUND EQUITY	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ 791,132</u>	<u>\$ 1,127,463</u>	<u>\$ 1,732,974</u>	<u>\$ 1,977,340</u>	<u>\$ 2,214,136</u>	<u>\$ 2,492,574</u>	<u>\$ 2,720,378</u>	<u>\$ 2,794,702</u>
= Reserve	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ 791,132</u>	<u>\$ 1,127,463</u>	<u>\$ 1,732,974</u>	<u>\$ 1,977,340</u>	<u>\$ 2,214,136</u>	<u>\$ 2,492,574</u>	<u>\$ 2,720,378</u>	<u>\$ 2,794,702</u>
(aka Net Current Assets, Working Capital)										
Year to Year Change in Reserve	\$ -	\$ 1,000,000	\$ (208,868)	\$ 336,331	\$ 605,511	\$ 244,367	\$ 236,795	\$ 278,438	\$ 227,804	\$ 74,324

COMPARATIVE BALANCE SHEET
Colorado Parks and Wildlife
for the Fiscal Years 2006 through 2015

Parks Aquatic Nuisance Species - 22FO										
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
+ ASSETS										
Current Assets										
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 1,971,072	\$ 2,507,319	\$ 3,175,881	\$ 3,623,137	\$ 3,594,489	\$ 3,845,362	\$ 3,794,256
Receivables	\$ -	\$ -	\$ -	\$ -	\$ 710	\$ -	\$ -	\$ -	\$ 42,352	\$ 114,613
Inventories	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
+ Total current assets	\$ -	\$ -	\$ -	\$ 1,971,072	\$ 2,508,028	\$ 3,175,881	\$ 3,623,137	\$ 3,594,489	\$ 3,887,714	\$ 3,908,868
Non-current Assets										
Capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 9,050	\$ 54,725	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 697,988
TOTAL ASSETS	\$ -	\$ -	\$ -	\$ 1,971,072	\$ 2,508,028	\$ 3,175,881	\$ 3,638,137	\$ 3,603,539	\$ 3,942,439	\$ 4,606,856
- LIABILITIES										
Current Liabilities										
Payables	\$ -	\$ -	\$ -	\$ 251,002	\$ 110,844	\$ 156,664	\$ 51,664	\$ 53,609	\$ 80,106	\$ 210,681
Accrued liabilities	\$ -	\$ -	\$ -	\$ 219,338	\$ 316,128	\$ 349,132	\$ 253,025	\$ 248,797	\$ 318,550	\$ 31,308
Deferred revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bonds/notes payable- current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Total Current Liabilities	\$ -	\$ -	\$ -	\$ 470,340	\$ 426,972	\$ 505,796	\$ 304,689	\$ 302,406	\$ 398,656	\$ 241,988
Non-current Liabilities										
LT debt payable- noncurrent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other long-term liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,070,905
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ 470,340	\$ 426,972	\$ 505,796	\$ 304,689	\$ 302,406	\$ 398,656	\$ 6,312,893
= FUND EQUITY										
Committed for encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed for statutory purpose	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FB-unassigned	\$ -	\$ -	\$ -	\$ 1,500,732	\$ 2,081,056	\$ 2,670,085	\$ 3,333,448	\$ 3,301,133	\$ 3,543,783	\$ -
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,706,037)
TOTAL FUND EQUITY	\$ -	\$ -	\$ -	\$ 1,500,732	\$ 2,081,056	\$ 2,670,085	\$ 3,333,448	\$ 3,301,133	\$ 3,543,783	\$ (1,706,037)
TOTAL LIABILITIES PLUS FUND EQUITY	\$ -	\$ -	\$ -	\$ 1,971,072	\$ 2,508,028	\$ 3,175,881	\$ 3,638,137	\$ 3,603,539	\$ 3,942,439	\$ 4,606,856
= Reserve	\$ -	\$ -	\$ -	\$ 1,500,732	\$ 2,081,056	\$ 2,670,085	\$ 3,318,448	\$ 3,292,083	\$ 3,489,058	\$ 3,666,880
(aka Net Current Assets, Working Capital)										
Year to Year Change in Reserve	\$ -	\$ -	\$ -	\$ 1,500,732	\$ 580,324	\$ 589,029	\$ 648,364	\$ (26,365)	\$ 196,975	\$ 177,822

COMPARATIVE BALANCE SHEET
Colorado Parks and Wildlife
for the Fiscal Years 2006 through 2015

Parks DNR GOCO Distribution - 4260										
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
+ ASSETS										
Current Assets										
Cash and cash equivalents	\$ (4,410,052)	\$ (5,932,435)	\$ (3,385,565)	\$ (2,380,404)	\$ (4,902,156)	\$ (5,335,076)	\$ (3,452,880)	\$ (2,914,773)	\$ (3,850,705)	\$ (6,813,632)
Receivables	\$ 5,851,669	\$ 7,618,981	\$ 3,958,596	\$ 2,958,175	\$ 5,146,478	\$ 5,431,754	\$ 3,405,191	\$ 2,977,614	\$ 3,891,705	\$ 6,870,966
Inventories	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current assets	\$ 549,740	\$ 1,110,299	\$ 524,562	\$ 258,477	\$ 52,597	\$ 91,537	\$ 153,902	\$ 71,928	\$ -	\$ -
+ Total current assets	\$ 1,991,356	\$ 2,796,844	\$ 1,097,593	\$ 836,248	\$ 296,919	\$ 188,215	\$ 106,213	\$ 134,769	\$ 41,000	\$ 57,335
Non-current Assets										
Capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,362	\$ 129,332	\$ 42,155	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ASSETS	\$ 1,991,356	\$ 2,796,844	\$ 1,097,593	\$ 836,248	\$ 296,919	\$ 188,215	\$ 142,575	\$ 264,101	\$ 83,155	\$ 57,335
- LIABILITIES										
Current Liabilities										
Payables	\$ 1,778,323	\$ 2,610,045	\$ 844,460	\$ 565,044	\$ 256,067	\$ 125,716	\$ 104,677	\$ 134,769	\$ 41,000	\$ 57,335
Accrued liabilities	\$ 175,533	\$ 149,299	\$ 186,948	\$ 205,019	\$ -	\$ 21,646	\$ 1,536	\$ -	\$ -	\$ -
Deferred revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bonds/notes payable- current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Total Current Liabilities	\$ 1,953,856	\$ 2,759,344	\$ 1,031,408	\$ 770,063	\$ 256,067	\$ 147,362	\$ 106,213	\$ 134,769	\$ 41,000	\$ 57,335
Non-current Liabilities										
LT debt payable- noncurrent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other long-term liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	\$ 1,953,856	\$ 2,759,344	\$ 1,031,408	\$ 770,063	\$ 256,067	\$ 147,362	\$ 106,213	\$ 134,769	\$ 41,000	\$ 57,335
= FUND EQUITY										
Committed for encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed for statutory purpose	\$ 37,579	\$ 37,500	\$ 37,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FB-unassigned	\$ (79)	\$ -	\$ 28,685	\$ 66,185	\$ 40,853	\$ 40,853	\$ 36,362	\$ 129,332	\$ 42,155	\$ -
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0
TOTAL FUND EQUITY	\$ 37,500	\$ 37,500	\$ 66,185	\$ 66,185	\$ 40,853	\$ 40,853	\$ 36,362	\$ 129,332	\$ 42,155	\$ 0
TOTAL LIABILITIES PLUS FUND EQUITY	\$ 1,991,356	\$ 2,796,844	\$ 1,097,593	\$ 836,248	\$ 296,919	\$ 188,215	\$ 142,575	\$ 264,101	\$ 83,155	\$ 57,335
= Reserve	\$ 37,500	\$ 37,500	\$ 66,185	\$ 66,185	\$ 40,853	\$ 40,853	\$ 0	\$ 0	\$ -	\$ 0
(aka Net Current Assets, Working Capital)										
Year to Year Change in Reserve	\$ (79)	\$ (0)	\$ 28,685	\$ 0	\$ (25,333)	\$ -	\$ (40,853)	\$ 0	\$ (0)	\$ 0

COMPARATIVE BALANCE SHEET
Colorado Parks and Wildlife
for the Fiscal Years 2006 through 2015

	DNR Lottery Distribution - 4270									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
+ ASSETS										
Current Assets										
Cash and cash equivalents	\$ 14,457,600	\$ 17,158,738	\$ 17,590,682	\$ 19,523,498	\$ 22,983,952	\$ 24,060,962	\$ 25,641,401	\$ 29,662,122	\$ 31,131,963	\$ 31,831,480
Receivables	\$ 2,906,630	\$ 2,893,642	\$ 2,725,641	\$ 2,809,026	\$ 3,025,442	\$ 2,561,279	\$ 2,898,408	\$ 3,729,836	\$ 3,050,851	\$ 3,181,962
Inventories	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current assets	\$ 79,800	\$ 449,800	\$ 348,392	\$ 389,585	\$ 257,936	\$ 115,686	\$ 58,965	\$ 52,000	\$ -	\$ -
+ Total current assets	\$ 17,444,030	\$ 20,502,180	\$ 20,664,714	\$ 22,722,109	\$ 26,267,330	\$ 26,737,926	\$ 28,598,774	\$ 33,443,958	\$ 34,182,814	\$ 35,013,442
Non-current Assets										
Capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 966,233	\$ 903,242	\$ 922,661	\$ (235,584)
Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,753
TOTAL ASSETS	\$ 17,444,030	\$ 20,502,180	\$ 20,664,714	\$ 22,722,109	\$ 26,267,330	\$ 26,737,926	\$ 29,565,007	\$ 34,347,200	\$ 35,105,475	\$ 34,779,612
- LIABILITIES										
Current Liabilities										
Payables	\$ 1,131,908	\$ 1,647,913	\$ 1,536,160	\$ 835,027	\$ 1,056,272	\$ 582,839	\$ 813,351	\$ 443,888	\$ 1,399,088	\$ 1,827,070
Accrued liabilities	\$ 1,234	\$ -	\$ 5,984	\$ -	\$ 233	\$ 460	\$ -	\$ -	\$ -	\$ -
Deferred revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,494	\$ 16,494
Bonds/notes payable- current	\$ -	\$ -	\$ 67,158	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Total Current Liabilities	\$ 1,133,142	\$ 1,647,913	\$ 1,609,302	\$ 835,027	\$ 1,056,505	\$ 583,298	\$ 813,351	\$ 443,888	\$ 1,415,582	\$ 1,843,564
Non-current Liabilities										
LT debt payable- noncurrent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 963,333	\$ 906,667
Other long-term liabilities	\$ 1,416,667	\$ 1,360,000	\$ 1,303,333	\$ 1,246,667	\$ 1,190,000	\$ 1,133,333	\$ 1,076,667	\$ 1,020,000	\$ -	\$ -
LT pension liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,570
TOTAL LIABILITIES	\$ 2,549,808	\$ 3,007,913	\$ 2,912,635	\$ 2,081,694	\$ 2,246,505	\$ 1,716,632	\$ 1,890,017	\$ 1,463,887	\$ 2,378,916	\$ 2,764,801
= FUND EQUITY										
Committed for encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed for statutory purpose	\$ 12,478,989	\$ 14,894,222	\$ 17,494,267	\$ -	\$ -	\$ -	\$ -	\$ 26,708,757	\$ 32,883,312	\$ -
FB-unassigned	\$ 2,415,232	\$ 2,600,046	\$ 257,812	\$ 20,640,415	\$ 24,020,825	\$ 25,021,295	\$ 27,674,990	\$ 6,174,555	\$ (156,753)	\$ -
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,014,810
TOTAL FUND EQUITY	\$ 14,894,222	\$ 17,494,267	\$ 17,752,079	\$ 20,640,415	\$ 24,020,825	\$ 25,021,295	\$ 27,674,990	\$ 32,883,312	\$ 32,726,559	\$ 32,014,810
TOTAL LIABILITIES PLUS FUND EQUITY	\$ 17,444,030	\$ 20,502,180	\$ 20,664,714	\$ 22,722,109	\$ 26,267,330	\$ 26,737,926	\$ 29,565,007	\$ 34,347,200	\$ 35,105,475	\$ 34,779,612
= Reserve	\$ 16,310,888	\$ 18,854,267	\$ 19,055,413	\$ 21,887,082	\$ 25,210,825	\$ 26,154,628	\$ 27,785,423	\$ 33,000,070	\$ 32,767,232	\$ 33,169,878
(aka Net Current Assets, Working Capital)										
Year to Year Change in Reserve	\$ 2,358,566	\$ 2,543,379	\$ 201,145	\$ 2,831,669	\$ 3,323,743	\$ 943,803	\$ 1,630,795	\$ 5,214,647	\$ (232,838)	\$ 402,646

COMPARATIVE BALANCE SHEET
Colorado Parks and Wildlife
for the Fiscal Years 2006 through 2015

	All Wildlife Funds									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
+ ASSETS										
Current Assets										
Cash and cash equivalents	\$ 102,884,190	\$ 116,773,206	\$ 107,220,114	\$ 95,955,978	\$ 84,290,882	\$ 69,512,766	\$ 71,766,490	\$ 65,810,004	\$ 72,220,305	\$ 85,476,424
Receivables	\$ 4,395,006	\$ 4,448,233	\$ 5,644,158	\$ 7,293,427	\$ 7,923,887	\$ 13,685,443	\$ 8,808,619	\$ 10,385,607	\$ 6,877,499	\$ 15,999,593
Inventories	\$ 839,449	\$ 930,891	\$ 969,137	\$ 1,038,319	\$ 1,044,814	\$ 995,311	\$ 1,050,206	\$ 1,013,198	\$ 1,065,687	\$ 965,312
Other current assets	\$ 464,940	\$ 384,215	\$ 413,946	\$ 405,281	\$ 428,795	\$ 526,930	\$ 2,405,156	\$ 2,636,593	\$ 2,732,976	\$ 2,928,506
+ Total current assets	\$ 108,583,585	\$ 122,536,545	\$ 114,247,355	\$ 104,693,005	\$ 93,688,378	\$ 84,720,449	\$ 84,030,471	\$ 79,845,402	\$ 82,896,466	\$ 105,369,836
Non-current Assets										
Capital assets	\$ 151,806,248	\$ 155,771,720	\$ 173,558,978	\$ 198,319,890	\$ 239,856,039	\$ 261,311,617	\$ 271,846,370	\$ 282,704,629	\$ 283,563,160	\$ 296,363,422
Infrastructure	\$ 10,362,104	\$ 9,892,583	\$ 9,633,233	\$ 10,659,451	\$ 10,140,507	\$ 9,624,161	\$ 8,950,630	\$ 8,514,046	\$ 8,186,353	\$ 7,790,953
LT pension assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,678,438
TOTAL ASSETS	\$ 270,751,937	\$ 288,200,848	\$ 297,439,566	\$ 313,672,345	\$ 343,684,924	\$ 355,656,227	\$ 364,827,472	\$ 371,064,077	\$ 374,645,979	\$ 416,202,648
- LIABILITIES										
Current Liabilities										
Payables	\$ 22,131,961	\$ 25,167,627	\$ 23,200,018	\$ 21,522,670	\$ 16,719,651	\$ 16,752,634	\$ 16,449,540	\$ 18,202,232	\$ 17,638,800	\$ 37,530,761
Accrued liabilities	\$ 4,317,184	\$ 4,475,871	\$ 4,789,196	\$ 5,070,274	\$ 5,315,636	\$ 4,702,741	\$ 4,897,578	\$ 4,505,569	\$ 4,979,353	\$ 211,558
Deferred revenue	\$ 32,756,385	\$ 31,674,703	\$ 30,254,307	\$ 28,788,306	\$ 29,254,048	\$ 29,595,008	\$ 31,657,845	\$ 29,619,265	\$ 30,865,252	\$ 31,932,566
Bonds/notes payable- current	\$ 19,418	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current liabilities	\$ 6,269	\$ 6,287	\$ 39,477	\$ 117,144	\$ 97,713	\$ 2,314	\$ 27,490	\$ 120,706	\$ 122,510	\$ 8,659
- Total Current Liabilities	\$ 59,231,217	\$ 61,324,489	\$ 58,282,998	\$ 55,498,394	\$ 51,387,048	\$ 51,052,697	\$ 53,032,454	\$ 52,447,773	\$ 53,605,915	\$ 69,683,543
Non-current Liabilities										
LT debt payable- noncurrent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,914,819	\$ 8,152,479
Other long-term liabilities	\$ 4,302,832	\$ 4,541,523	\$ 5,026,895	\$ 5,299,451	\$ 4,975,771	\$ 4,737,849	\$ 4,898,591	\$ 5,094,435	\$ 4,411,300	\$ 4,643,403
LT pension liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146,515,213
TOTAL LIABILITIES	\$ 63,534,049	\$ 65,866,012	\$ 63,309,893	\$ 60,797,845	\$ 56,362,818	\$ 55,790,547	\$ 57,931,045	\$ 57,542,208	\$ 61,932,034	\$ 228,994,638
= FUND EQUITY										
Committed for encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed for statutory purpose	\$ 70,052,049	\$ 62,370,807	\$ 88,020,422	\$ 645,992	\$ 636,467	\$ 636,467	\$ 636,467	\$ -	\$ -	\$ -
FB-unassigned	\$ 6,398,325	\$ 29,196,514	\$ 15,341,737	\$ 121,460,996	\$ 155,918,125	\$ 168,461,699	\$ 35,588,507	\$ 42,904,529	\$ 42,096,132	\$ -
Investment in general fixed assets	\$ 130,767,514	\$ 130,767,514	\$ 130,767,514	\$ 130,767,514	\$ 130,767,514	\$ 130,767,514	\$ 270,671,452	\$ 270,617,340	\$ 270,617,340	\$ -
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 187,208,010
TOTAL FUND EQUITY	\$ 207,217,888	\$ 222,334,835	\$ 234,129,673	\$ 252,874,502	\$ 287,322,105	\$ 299,865,680	\$ 306,896,427	\$ 313,521,869	\$ 312,713,472	\$ 187,208,010
TOTAL LIABILITIES PLUS FUND EQUITY	\$ 270,751,937	\$ 288,200,847	\$ 297,439,567	\$ 313,672,347	\$ 343,684,924	\$ 355,656,226	\$ 364,827,472	\$ 371,064,077	\$ 374,645,506	\$ 416,202,648
= Reserve	\$ 49,352,367	\$ 61,212,056	\$ 55,964,357	\$ 49,194,611	\$ 42,301,330	\$ 33,667,751	\$ 30,998,017	\$ 27,397,629	\$ 29,290,551	\$ 35,686,293
(aka Net Current Assets, Working Capital)										
Year to Year Change in Reserve	\$ 3,534,947	\$ 11,859,689	\$ (5,247,699)	\$ (6,769,746)	\$ (6,893,281)	\$ (8,633,579)	\$ (2,669,734)	\$ (3,600,388)	\$ 1,892,922	\$ 6,395,741

COMPARATIVE BALANCE SHEET
Colorado Parks and Wildlife
for the Fiscal Years 2006 through 2015

	Species Conservation Trust Fund - 12G0									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
+ ASSETS										
Current Assets										
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 2,935,209	\$ 2,443,715	\$ 2,032,184	\$ 1,307,178	\$ 1,060,716	\$ 741,566	\$ 537,787
Receivables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
+ Total current assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,935,209</u>	<u>\$ 2,443,715</u>	<u>\$ 2,032,184</u>	<u>\$ 1,307,178</u>	<u>\$ 1,060,716</u>	<u>\$ 741,566</u>	<u>\$ 537,787</u>
Non-current Assets										
Capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,935,209</u>	<u>\$ 2,443,715</u>	<u>\$ 2,032,184</u>	<u>\$ 1,307,178</u>	<u>\$ 1,060,716</u>	<u>\$ 741,566</u>	<u>\$ 537,787</u>
- LIABILITIES										
Current Liabilities										
Payables	\$ -	\$ -	\$ -	\$ 106,742	\$ 198,176	\$ 299,278	\$ 226,260	\$ 344,373	\$ 136,169	\$ 9,776
Accrued liabilities	\$ -	\$ -	\$ -	\$ 7,804	\$ 41,388	\$ 35,671	\$ 45,779	\$ 55,428	\$ 43,763	\$ -
Deferred revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bonds/notes payable- current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Total Current Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 114,545</u>	<u>\$ 239,565</u>	<u>\$ 334,948</u>	<u>\$ 272,039</u>	<u>\$ 399,801</u>	<u>\$ 179,932</u>	<u>\$ 9,776</u>
Non-current Liabilities										
LT debt payable- noncurrent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other long-term liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 114,545</u>	<u>\$ 239,565</u>	<u>\$ 334,948</u>	<u>\$ 272,039</u>	<u>\$ 399,801</u>	<u>\$ 179,932</u>	<u>\$ 9,776</u>
= FUND EQUITY										
Committed for encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed for statutory purpose	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FB-unassigned	\$ -	\$ -	\$ -	\$ 2,820,664	\$ 2,204,150	\$ 1,697,236	\$ 1,035,139	\$ 660,916	\$ 561,634	\$ -
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 528,010
TOTAL FUND EQUITY	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,820,664</u>	<u>\$ 2,204,150</u>	<u>\$ 1,697,236</u>	<u>\$ 1,035,139</u>	<u>\$ 660,916</u>	<u>\$ 561,634</u>	<u>\$ 528,010</u>
TOTAL LIABILITIES PLUS FUND EQUITY	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,935,209</u>	<u>\$ 2,443,715</u>	<u>\$ 2,032,184</u>	<u>\$ 1,307,178</u>	<u>\$ 1,060,716</u>	<u>\$ 741,566</u>	<u>\$ 537,787</u>
= Reserve	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,820,663</u>	<u>\$ 2,204,150</u>	<u>\$ 1,697,236</u>	<u>\$ 1,035,139</u>	<u>\$ 660,916</u>	<u>\$ 561,634</u>	<u>\$ 528,010</u>
(aka Net Current Assets, Working Capital)										
Year to Year Change in Reserve	\$ -	\$ -	\$ -	\$ 2,820,663	\$ (616,513)	\$ (506,914)	\$ (662,097)	\$ (374,223)	\$ (99,281)	\$ (33,624)

COMPARATIVE BALANCE SHEET
Colorado Parks and Wildlife
for the Fiscal Years 2006 through 2015

	Wildlife Cash Fund - 4100									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
+ ASSETS										
Current Assets										
Cash and cash equivalents	\$ 89,046,451	\$ 97,108,421	\$ 89,587,171	\$ 73,641,315	\$ 63,210,942	\$ 59,608,958	\$ 56,466,731	\$ 52,246,778	\$ 54,998,003	\$ 70,153,054
Receivables	\$ 2,884,630	\$ 3,958,350	\$ 3,669,798	\$ 3,688,837	\$ 4,409,742	\$ 3,258,381	\$ 5,195,031	\$ 4,718,049	\$ 6,361,501	\$ 13,801,807
Inventories	\$ 745,013	\$ 836,911	\$ 867,053	\$ 914,065	\$ 879,636	\$ 822,096	\$ 948,618	\$ 794,739	\$ 975,992	\$ 884,973
Other current assets	\$ 464,940	\$ 384,215	\$ 411,946	\$ 403,281	\$ 428,795	\$ 526,930	\$ 2,405,156	\$ 2,536,393	\$ 2,632,776	\$ 2,928,506
+ Total current assets	\$ 93,141,033	\$ 102,287,897	\$ 94,535,968	\$ 78,647,499	\$ 68,929,115	\$ 64,216,363	\$ 65,015,535	\$ 60,295,959	\$ 64,968,271	\$ 87,768,340
Non-current Assets										
Capital assets	\$ 137,222,466	\$ 155,414,534	\$ 171,968,286	\$ 186,672,250	\$ 224,554,038	\$ 234,089,178	\$ 267,594,769	\$ 277,306,122	\$ 279,326,143	\$ 296,363,422
Infrastructure	\$ 10,362,104	\$ 9,892,583	\$ 9,425,613	\$ 10,659,451	\$ 10,140,507	\$ 9,624,161	\$ 8,950,630	\$ 8,514,046	\$ 8,186,353	\$ 7,790,953
LT pension assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,403,479
TOTAL ASSETS	\$ 240,725,604	\$ 267,595,014	\$ 275,929,868	\$ 275,979,200	\$ 303,623,661	\$ 307,929,702	\$ 341,560,935	\$ 346,116,126	\$ 352,480,767	\$ 398,326,194
- LIABILITIES										
Current Liabilities										
Payables	\$ 21,408,566	\$ 24,288,204	\$ 21,851,240	\$ 19,888,192	\$ 15,367,355	\$ 14,623,729	\$ 14,911,942	\$ 16,241,817	\$ 16,191,529	\$ 36,062,112
Accrued liabilities	\$ 4,300,097	\$ 4,444,490	\$ 4,765,785	\$ 4,876,516	\$ 5,067,693	\$ 4,463,283	\$ 4,695,332	\$ 4,308,053	\$ 4,818,543	\$ 198,600
Deferred revenue	\$ 32,125,679	\$ 30,985,836	\$ 29,558,011	\$ 28,123,033	\$ 28,569,106	\$ 28,912,490	\$ 31,263,090	\$ 28,867,497	\$ 30,197,471	\$ 31,563,086
Bonds/notes payable- current	\$ 19,418	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current liabilities	\$ 6,269	\$ 6,287	\$ 39,477	\$ 144	\$ 713	\$ 189	\$ 13,684	\$ 14,246	\$ 15,415	\$ 8,659
- Total Current Liabilities	\$ 57,860,030	\$ 59,724,817	\$ 56,214,513	\$ 52,887,885	\$ 49,004,867	\$ 47,999,692	\$ 50,884,048	\$ 49,431,614	\$ 51,222,958	\$ 67,832,456
Non-current Liabilities										
LT debt payable- noncurrent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,914,819	\$ 8,152,479
Other long-term liabilities	\$ 4,302,832	\$ 4,541,523	\$ 5,026,895	\$ 5,299,451	\$ 4,975,771	\$ 4,737,849	\$ 4,898,591	\$ 5,094,435	\$ 4,411,300	\$ 4,643,403
LT pension liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 143,518,980
TOTAL LIABILITIES	\$ 62,162,862	\$ 64,266,340	\$ 61,241,408	\$ 58,187,336	\$ 53,980,637	\$ 52,737,541	\$ 55,782,639	\$ 54,526,048	\$ 59,549,077	\$ 224,147,318
= FUND EQUITY										
Committed for encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed for statutory purpose	\$ 42,354,795	\$ 47,795,228	\$ 72,561,160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FB-unassigned	\$ 5,440,433	\$ 24,765,932	\$ 11,058,213	\$ 86,722,777	\$ 118,573,936	\$ 123,831,849	\$ 14,896,631	\$ 20,708,413	\$ 22,050,025	\$ -
Investment in general fixed assets	\$ 130,767,514	\$ 130,767,514	\$ 131,069,087	\$ 131,069,087	\$ 131,069,087	\$ 131,360,312	\$ 270,881,665	\$ 270,881,665	\$ 270,881,665	\$ -
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 174,178,875
TOTAL FUND EQUITY	\$ 178,562,742	\$ 203,328,674	\$ 214,688,460	\$ 217,791,864	\$ 249,643,024	\$ 255,192,161	\$ 285,778,296	\$ 291,590,078	\$ 292,931,690	\$ 174,178,875
TOTAL LIABILITIES PLUS FUND EQUITY	\$ 240,725,604	\$ 267,595,014	\$ 275,929,868	\$ 275,979,200	\$ 303,623,661	\$ 307,929,702	\$ 341,560,935	\$ 346,116,126	\$ 352,480,767	\$ 398,326,194
= Reserve	\$ 35,281,004	\$ 42,563,080	\$ 38,321,455	\$ 25,759,614	\$ 19,924,249	\$ 16,216,672	\$ 14,131,488	\$ 10,864,345	\$ 13,745,313	\$ 19,935,884
(aka Net Current Assets, Working Capital)										
Year to Year Change in Reserve	\$ 3,348,738	\$ 7,282,076	\$ (4,241,625)	\$ (12,561,841)	\$ (5,835,366)	\$ (3,707,577)	\$ (2,085,184)	\$ (3,267,143)	\$ 2,880,968	\$ 6,190,571

COMPARATIVE BALANCE SHEET
Colorado Parks and Wildlife
for the Fiscal Years 2006 through 2015

	NonGame Checkoff Fund - 4110									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
+ ASSETS										
Current Assets										
Cash and cash equivalents	\$ 768,807	\$ 513,398	\$ 255,893	\$ 465,949	\$ 638,987	\$ 814,668	\$ 987,326	\$ 743,845	\$ 503,898	\$ 213,417
Receivables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 652
Inventories	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
+ Total current assets	<u>\$ 768,807</u>	<u>\$ 513,398</u>	<u>\$ 255,893</u>	<u>\$ 465,949</u>	<u>\$ 638,987</u>	<u>\$ 814,668</u>	<u>\$ 987,326</u>	<u>\$ 743,845</u>	<u>\$ 503,898</u>	<u>\$ 214,069</u>
Non-current Assets										
Capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ASSETS	<u>\$ 768,807</u>	<u>\$ 513,398</u>	<u>\$ 255,893</u>	<u>\$ 465,949</u>	<u>\$ 638,987</u>	<u>\$ 814,668</u>	<u>\$ 987,326</u>	<u>\$ 743,845</u>	<u>\$ 503,898</u>	<u>\$ 214,069</u>
- LIABILITIES										
Current Liabilities										
Payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bonds/notes payable- current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Total Current Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Non-current Liabilities										
LT debt payable- noncurrent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other long-term liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
= FUND EQUITY										
Committed for encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed for statutory purpose	\$ 977,480	\$ 768,807	\$ 513,398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FB-unassigned	\$ (208,673)	\$ (255,409)	\$ (257,505)	\$ 465,949	\$ 638,987	\$ 814,668	\$ 987,326	\$ 743,845	\$ 503,898	\$ -
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 214,069
TOTAL FUND EQUITY	<u>\$ 768,807</u>	<u>\$ 513,398</u>	<u>\$ 255,893</u>	<u>\$ 465,949</u>	<u>\$ 638,987</u>	<u>\$ 814,668</u>	<u>\$ 987,326</u>	<u>\$ 743,845</u>	<u>\$ 503,898</u>	<u>\$ 214,069</u>
TOTAL LIABILITIES PLUS FUND EQUITY	<u>\$ 768,807</u>	<u>\$ 513,398</u>	<u>\$ 255,893</u>	<u>\$ 465,949</u>	<u>\$ 638,987</u>	<u>\$ 814,668</u>	<u>\$ 987,326</u>	<u>\$ 743,845</u>	<u>\$ 503,898</u>	<u>\$ 214,069</u>
= Reserve	<u>\$ 768,807</u>	<u>\$ 513,398</u>	<u>\$ 255,893</u>	<u>\$ 465,949</u>	<u>\$ 638,987</u>	<u>\$ 814,668</u>	<u>\$ 987,326</u>	<u>\$ 743,845</u>	<u>\$ 503,898</u>	<u>\$ 214,069</u>
(aka Net Current Assets, Working Capital)										
Year to Year Change in Reserve	\$ (208,673)	\$ (255,409)	\$ (257,505)	\$ 210,056	\$ 173,038	\$ 175,681	\$ 172,658	\$ (243,481)	\$ (239,948)	\$ (289,828)

COMPARATIVE BALANCE SHEET
Colorado Parks and Wildlife
for the Fiscal Years 2006 through 2015

	Van Pool Revolving Account - 4120									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
+ ASSETS										
Current Assets										
Cash and cash equivalents	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814
Receivables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
+ Total current assets	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814
Non-current Assets										
Capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ASSETS	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814
- LIABILITIES										
Current Liabilities										
Payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bonds/notes payable- current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Total Current Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-current Liabilities										
LT debt payable- noncurrent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other long-term liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
= FUND EQUITY										
Committed for encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed for statutory purpose	\$ 7,814	\$ 7,814	\$ 7,814	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FB-unassigned	\$ -	\$ -	\$ -	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814	\$ -
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,814
TOTAL FUND EQUITY	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814
TOTAL LIABILITIES PLUS FUND EQUITY	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814
= Reserve	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814	\$ 7,814
(aka Net Current Assets, Working Capital)										
Year to Year Change in Reserve	\$ -	\$ -	\$ 0	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COMPARATIVE BALANCE SHEET
Colorado Parks and Wildlife
for the Fiscal Years 2006 through 2015

	Federal Aid Projects Income Fund - 4130									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
+ ASSETS										
Current Assets										
Cash and cash equivalents	\$ 224,252	\$ 243,329	\$ 264,956	\$ 277,827	\$ 263,846	\$ 281,597	\$ 294,221	\$ 306,043	\$ 314,043	\$ 247,192
Receivables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
+ Total current assets	<u>\$ 224,252</u>	<u>\$ 243,329</u>	<u>\$ 264,956</u>	<u>\$ 277,827</u>	<u>\$ 263,846</u>	<u>\$ 281,597</u>	<u>\$ 294,221</u>	<u>\$ 306,043</u>	<u>\$ 314,043</u>	<u>\$ 247,192</u>
Non-current Assets										
Capital assets	\$ -	\$ -	\$ -	\$ -	\$ 20,399	\$ -	\$ -	\$ -	\$ 73,516	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ASSETS	<u>\$ 224,252</u>	<u>\$ 243,329</u>	<u>\$ 264,956</u>	<u>\$ 277,827</u>	<u>\$ 284,244</u>	<u>\$ 281,597</u>	<u>\$ 294,221</u>	<u>\$ 306,043</u>	<u>\$ 387,559</u>	<u>\$ 247,192</u>
- LIABILITIES										
Current Liabilities										
Payables	\$ -	\$ -	\$ -	\$ 1,346	\$ -	\$ -	\$ -	\$ -	\$ 73,516	\$ -
Accrued liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bonds/notes payable- current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Total Current Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,346</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 73,516</u>	<u>\$ -</u>
Non-current Liabilities										
LT debt payable- noncurrent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other long-term liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,346</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 73,516</u>	<u>\$ -</u>
= FUND EQUITY										
Committed for encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed for statutory purpose	\$ 216,596	\$ 224,252	\$ 243,329	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FB-unassigned	\$ 7,656	\$ 19,077	\$ 21,626	\$ 276,481	\$ 284,244	\$ 301,996	\$ 294,221	\$ 306,043	\$ 314,043	\$ -
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (20,399)	\$ -	\$ -	\$ -	\$ -
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 247,192
TOTAL FUND EQUITY	<u>\$ 224,252</u>	<u>\$ 243,329</u>	<u>\$ 264,956</u>	<u>\$ 276,481</u>	<u>\$ 284,244</u>	<u>\$ 281,597</u>	<u>\$ 294,221</u>	<u>\$ 306,043</u>	<u>\$ 314,043</u>	<u>\$ 247,192</u>
TOTAL LIABILITIES PLUS FUND EQUITY	<u>\$ 224,252</u>	<u>\$ 243,329</u>	<u>\$ 264,956</u>	<u>\$ 277,827</u>	<u>\$ 284,244</u>	<u>\$ 281,597</u>	<u>\$ 294,221</u>	<u>\$ 306,043</u>	<u>\$ 387,559</u>	<u>\$ 247,192</u>
= Reserve	<u>\$ 224,252</u>	<u>\$ 243,329</u>	<u>\$ 264,956</u>	<u>\$ 276,481</u>	<u>\$ 263,846</u>	<u>\$ 281,597</u>	<u>\$ 294,221</u>	<u>\$ 306,043</u>	<u>\$ 240,527</u>	<u>\$ 247,192</u>
(aka Net Current Assets, Working Capital)										
Year to Year Change in Reserve	\$ 7,656	\$ 19,077	\$ 21,626	\$ 11,526	\$ (12,636)	\$ 17,751	\$ 12,624	\$ 11,823	\$ (65,516)	\$ 6,665

COMPARATIVE BALANCE SHEET
Colorado Parks and Wildlife
for the Fiscal Years 2006 through 2015

	Colorado Outdoors Magazine - 4180									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
+ ASSETS										
Current Assets										
Cash and cash equivalents	\$ 859,150	\$ 918,707	\$ 752,138	\$ 625,070	\$ 648,624	\$ 679,620	\$ 562,195	\$ 730,172	\$ 674,312	\$ 321,918
Receivables	\$ 18	\$ 4,566	\$ 9,178	\$ 1,921	\$ 5,384	\$ 2,512	\$ 847	\$ 493	\$ 4,229	\$ 184
Inventories	\$ 94,436	\$ 93,980	\$ 102,084	\$ 124,254	\$ 165,178	\$ 173,215	\$ 101,588	\$ 218,460	\$ 89,694	\$ 80,339
Other current assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
+ Total current assets	\$ 953,604	\$ 1,017,253	\$ 863,400	\$ 751,245	\$ 819,186	\$ 855,347	\$ 664,630	\$ 949,124	\$ 768,235	\$ 402,441
Non-current Assets										
Capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,414
TOTAL ASSETS	\$ 953,604	\$ 1,017,253	\$ 863,400	\$ 751,245	\$ 819,186	\$ 855,347	\$ 664,630	\$ 949,124	\$ 768,235	\$ 420,855
- LIABILITIES										
Current Liabilities										
Payables	\$ 2,707	\$ 12,751	\$ 50,761	\$ 15,490	\$ 42,249	\$ 94,233	\$ 27,907	\$ -	\$ 75,314	\$ 34,273
Accrued liabilities	\$ 16,064	\$ 15,181	\$ 8,594	\$ 10,579	\$ 10,674	\$ 10,766	\$ 76	\$ 26,183	\$ 24,193	\$ -
Deferred revenue	\$ 629,894	\$ 688,817	\$ 696,297	\$ 665,272	\$ 684,942	\$ 682,518	\$ 393,898	\$ 751,768	\$ 667,781	\$ 367,837
Bonds/notes payable- current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Total Current Liabilities	\$ 648,666	\$ 716,749	\$ 755,652	\$ 691,341	\$ 737,865	\$ 787,516	\$ 421,880	\$ 777,951	\$ 767,288	\$ 402,110
Non-current Liabilities										
LT debt payable- noncurrent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other long-term liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 457,072
TOTAL LIABILITIES	\$ 648,666	\$ 716,749	\$ 755,652	\$ 691,341	\$ 737,865	\$ 787,516	\$ 421,880	\$ 777,951	\$ 767,288	\$ 859,181
= FUND EQUITY										
Committed for encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed for statutory purpose	\$ 348,656	\$ 304,938	\$ 300,504	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FB-unassigned	\$ (43,718)	\$ (4,434)	\$ (192,756)	\$ 59,904	\$ 81,321	\$ 67,831	\$ 242,750	\$ 171,173	\$ 473	\$ -
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (438,327)
TOTAL FUND EQUITY	\$ 304,938	\$ 300,504	\$ 107,748	\$ 59,904	\$ 81,321	\$ 67,831	\$ 242,750	\$ 171,173	\$ 473	\$ (438,327)
TOTAL LIABILITIES PLUS FUND EQUITY	\$ 953,604	\$ 1,017,253	\$ 863,400	\$ 751,245	\$ 819,186	\$ 855,347	\$ 664,630	\$ 949,124	\$ 767,761	\$ 420,855
= Reserve	\$ 304,938	\$ 300,504	\$ 107,748	\$ 59,904	\$ 81,321	\$ 67,831	\$ 242,750	\$ 171,173	\$ 947	\$ 331
(aka Net Current Assets, Working Capital)										
Year to Year Change in Reserve	\$ (43,718)	\$ (4,434)	\$ (192,756)	\$ (47,845)	\$ 21,417	\$ (13,490)	\$ 174,919	\$ (71,577)	\$ (170,226)	\$ (616)

COMPARATIVE BALANCE SHEET
Colorado Parks and Wildlife
for the Fiscal Years 2006 through 2015

	Rocky Mountain Sheep & Goat License - 4210									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
+ ASSETS										
Current Assets										
Cash and cash equivalents	\$ 1,540,604	\$ 1,657,712	\$ 1,619,249	\$ 1,481,840	\$ 1,705,900	\$ 1,726,987	\$ 1,476,838	\$ 1,469,058	\$ 1,404,042	\$ 1,518,079
Receivables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
+ Total current assets	\$ 1,540,604	\$ 1,657,712	\$ 1,619,249	\$ 1,481,840	\$ 1,705,900	\$ 1,726,987	\$ 1,476,838	\$ 1,469,058	\$ 1,404,042	\$ 1,518,079
Non-current Assets										
Capital assets	\$ 3,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142,756
TOTAL ASSETS	\$ 1,544,004	\$ 1,657,712	\$ 1,619,249	\$ 1,481,840	\$ 1,705,900	\$ 1,726,987	\$ 1,476,838	\$ 1,469,058	\$ 1,404,042	\$ 1,660,835
- LIABILITIES										
Current Liabilities										
Payables	\$ 27,483	\$ 20,949	\$ 34,784	\$ 39,399	\$ 42,136	\$ 143,778	\$ 25,216	\$ 77,439	\$ 86,283	\$ 45,460
Accrued liabilities	\$ -	\$ 16,200	\$ 14,816	\$ 13,129	\$ 8,235	\$ 12,057	\$ 7,075	\$ 10,494	\$ 6,771	\$ 1,106
Deferred revenue	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 858	\$ -	\$ -	\$ -
Bonds/notes payable- current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Total Current Liabilities	\$ 27,883	\$ 37,149	\$ 49,601	\$ 52,528	\$ 50,371	\$ 155,835	\$ 33,148	\$ 87,933	\$ 93,054	\$ 46,566
Non-current Liabilities										
LT debt payable- noncurrent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other long-term liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 337,661
TOTAL LIABILITIES	\$ 27,883	\$ 37,149	\$ 49,601	\$ 52,528	\$ 50,371	\$ 155,835	\$ 33,148	\$ 87,933	\$ 93,054	\$ 384,226
= FUND EQUITY										
Committed for encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed for statutory purpose	\$ 1,513,383	\$ 1,516,121	\$ 1,620,563	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FB-unassigned	\$ 2,738	\$ 104,442	\$ (50,915)	\$ 1,429,313	\$ 1,655,529	\$ 1,571,152	\$ 1,443,690	\$ 1,381,125	\$ 1,310,988	\$ -
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,276,609
TOTAL FUND EQUITY	\$ 1,516,121	\$ 1,620,563	\$ 1,569,649	\$ 1,429,313	\$ 1,655,529	\$ 1,571,152	\$ 1,443,690	\$ 1,381,125	\$ 1,310,988	\$ 1,276,609
TOTAL LIABILITIES PLUS FUND EQUITY	\$ 1,544,004	\$ 1,657,712	\$ 1,619,249	\$ 1,481,840	\$ 1,705,900	\$ 1,726,987	\$ 1,476,838	\$ 1,469,058	\$ 1,404,042	\$ 1,660,835
= Reserve	\$ 1,512,721	\$ 1,620,563	\$ 1,569,649	\$ 1,429,313	\$ 1,655,529	\$ 1,571,152	\$ 1,443,690	\$ 1,381,125	\$ 1,310,988	\$ 1,471,513
(aka Net Current Assets, Working Capital)										
Year to Year Change in Reserve	\$ 2,738	\$ 107,842	\$ (50,915)	\$ (140,336)	\$ 226,216	\$ (84,377)	\$ (127,461)	\$ (62,565)	\$ (70,137)	\$ 160,525

COMPARATIVE BALANCE SHEET
Colorado Parks and Wildlife
for the Fiscal Years 2006 through 2015

	Waterfowl Stamp Fund - 4220									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
+ ASSETS										
Current Assets										
Cash and cash equivalents	\$ 78,433	\$ 159,224	\$ 256,394	\$ 293,780	\$ 398,805	\$ 399,129	\$ 496,091	\$ 501,283	\$ 489,869	\$ 414,707
Receivables	\$ -	\$ -	\$ -	\$ -	\$ 141	\$ 257	\$ 108	\$ -	\$ 308	\$ 450
Inventories	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
+ Total current assets	\$ 78,433	\$ 159,224	\$ 256,394	\$ 293,780	\$ 398,946	\$ 399,386	\$ 496,199	\$ 501,283	\$ 490,177	\$ 415,157
Non-current Assets										
Capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ASSETS	\$ 78,433	\$ 159,224	\$ 256,394	\$ 293,780	\$ 398,946	\$ 399,386	\$ 496,199	\$ 501,283	\$ 490,177	\$ 415,157
- LIABILITIES										
Current Liabilities										
Payables	\$ 68,587	\$ -	\$ 39,895	\$ -	\$ 90,005	\$ -	\$ 80,385	\$ 87,304	\$ -	\$ 51,180
Accrued liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,643
Bonds/notes payable- current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Total Current Liabilities	\$ 68,587	\$ -	\$ 39,895	\$ -	\$ 90,005	\$ -	\$ 80,385	\$ 87,304	\$ -	\$ 52,823
Non-current Liabilities										
LT debt payable- noncurrent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other long-term liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	\$ 68,587	\$ -	\$ 39,895	\$ -	\$ 90,005	\$ -	\$ 80,385	\$ 87,304	\$ -	\$ 52,823
= FUND EQUITY										
Committed for encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed for statutory purpose	\$ 78,346	\$ 9,846	\$ 159,224	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FB-unassigned	\$ (68,500)	\$ 149,378	\$ 57,275	\$ 293,780	\$ 308,941	\$ 399,386	\$ 415,814	\$ 413,979	\$ 490,177	\$ -
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 362,335
TOTAL FUND EQUITY	\$ 9,846	\$ 159,224	\$ 216,498	\$ 293,780	\$ 308,941	\$ 399,386	\$ 415,814	\$ 413,979	\$ 490,177	\$ 362,335
TOTAL LIABILITIES PLUS FUND EQUITY	\$ 78,433	\$ 159,224	\$ 256,394	\$ 293,780	\$ 398,946	\$ 399,386	\$ 496,199	\$ 501,283	\$ 490,177	\$ 415,157
= Reserve	\$ 9,846	\$ 159,224	\$ 216,498	\$ 293,780	\$ 308,941	\$ 399,386	\$ 415,814	\$ 413,979	\$ 490,177	\$ 362,335
(aka Net Current Assets, Working Capital)										
Year to Year Change in Reserve	\$ (68,500)	\$ 149,378	\$ 57,275	\$ 77,282	\$ 15,161	\$ 90,445	\$ 16,428	\$ (1,835)	\$ 76,198	\$ (127,843)

COMPARATIVE BALANCE SHEET
Colorado Parks and Wildlife
for the Fiscal Years 2006 through 2015

Habitat Partnership Cash Fund - 4230										
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
+ ASSETS										
Current Assets										
Cash and cash equivalents	\$ 3,419,054	\$ 4,113,029	\$ 3,512,959	\$ 3,245,271	\$ 3,021,192	\$ 3,040,166	\$ 2,448,800	\$ 2,793,627	\$ 2,699,064	\$ 3,286,388
Receivables	\$ -	\$ 20,270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
+ Total current assets	\$ 3,419,054	\$ 4,133,299	\$ 3,512,959	\$ 3,245,271	\$ 3,021,192	\$ 3,040,166	\$ 2,448,800	\$ 2,793,627	\$ 2,699,064	\$ 3,286,388
Non-current Assets										
Capital assets	\$ 116,016	\$ 55,613	\$ 55,613	\$ 55,613	\$ 55,613	\$ 54,113	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,972
TOTAL ASSETS	\$ 3,535,070	\$ 4,188,911	\$ 3,568,571	\$ 3,300,884	\$ 3,076,805	\$ 3,094,279	\$ 2,448,800	\$ 2,793,627	\$ 2,699,064	\$ 3,324,360
- LIABILITIES										
Current Liabilities										
Payables	\$ 394,185	\$ 582,368	\$ 1,010,748	\$ 647,127	\$ 703,777	\$ 985,093	\$ 659,759	\$ 562,886	\$ 608,237	\$ 606,066
Accrued liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96	\$ -	\$ -	\$ 683	\$ -
Deferred revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bonds/notes payable- current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Total Current Liabilities	\$ 394,185	\$ 582,368	\$ 1,010,748	\$ 647,127	\$ 703,777	\$ 985,189	\$ 659,759	\$ 562,886	\$ 608,920	\$ 606,066
Non-current Liabilities										
LT debt payable- noncurrent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other long-term liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,084
TOTAL LIABILITIES	\$ 394,185	\$ 582,368	\$ 1,010,748	\$ 647,127	\$ 703,777	\$ 985,189	\$ 659,759	\$ 562,886	\$ 608,920	\$ 688,150
= FUND EQUITY										
Committed for encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed for statutory purpose	\$ 2,355,349	\$ 3,140,885	\$ 3,606,543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FB-unassigned	\$ 785,535	\$ 465,658	\$ (1,048,720)	\$ 2,653,757	\$ 2,373,028	\$ 2,115,590	\$ 1,734,928	\$ 2,230,740	\$ 2,090,144	\$ -
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,500)	\$ 54,113	\$ -	\$ -	\$ -
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,636,210
TOTAL FUND EQUITY	\$ 3,140,885	\$ 3,606,543	\$ 2,557,823	\$ 2,653,757	\$ 2,373,028	\$ 2,109,090	\$ 1,789,041	\$ 2,230,740	\$ 2,090,144	\$ 2,636,210
TOTAL LIABILITIES PLUS FUND EQUITY	\$ 3,535,070	\$ 4,188,911	\$ 3,568,571	\$ 3,300,884	\$ 3,076,805	\$ 3,094,279	\$ 2,448,800	\$ 2,793,627	\$ 2,699,064	\$ 3,324,360
= Reserve (aka Net Current Assets, Working Capital)	\$ 3,024,869	\$ 3,550,930	\$ 2,502,210	\$ 2,598,144	\$ 2,317,415	\$ 2,054,977	\$ 1,789,041	\$ 2,230,740	\$ 2,090,144	\$ 2,680,323
Year to Year Change in Reserve	\$ 763,035	\$ 526,062	\$ (1,048,720)	\$ 95,934	\$ (280,729)	\$ (262,438)	\$ (265,936)	\$ 441,700	\$ (140,596)	\$ 590,178

COMPARATIVE BALANCE SHEET
Colorado Parks and Wildlife
for the Fiscal Years 2006 through 2015

	Wildlife Aquatic Nuisance Species - 4250									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
+ ASSETS										
Current Assets										
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 3,217,255	\$ 2,236,302	\$ 2,017,522	\$ 1,950,100	\$ 1,924,151	\$ 1,754,273	\$ 1,356,721
Receivables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,782	\$ 159,592	\$ 39,986	\$ 393,955
Inventories	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
+ Total current assets	\$ -	\$ -	\$ -	\$ 3,217,255	\$ 2,236,302	\$ 2,017,522	\$ 2,037,883	\$ 2,083,744	\$ 1,794,259	\$ 1,750,677
Non-current Assets										
Capital assets	\$ -	\$ -	\$ -	\$ 264,326	\$ 264,326	\$ -	\$ 6,702	\$ 6,702	\$ 54,725	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,817
TOTAL ASSETS	\$ -	\$ -	\$ -	\$ 3,481,581	\$ 2,500,627	\$ 2,017,522	\$ 2,044,584	\$ 2,090,445	\$ 1,848,984	\$ 1,826,493
- LIABILITIES										
Current Liabilities										
Payables	\$ -	\$ -	\$ -	\$ 501,936	\$ 42,462	\$ 147,159	\$ 174,512	\$ 280,117	\$ 161,009	\$ 291,479
Accrued liabilities	\$ -	\$ -	\$ -	\$ 162,247	\$ 185,303	\$ 180,170	\$ 149,316	\$ 105,411	\$ 85,400	\$ 11,852
Deferred revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bonds/notes payable- current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Total Current Liabilities	\$ -	\$ -	\$ -	\$ 664,183	\$ 227,765	\$ 327,330	\$ 323,828	\$ 385,528	\$ 246,408	\$ 303,331
Non-current Liabilities										
LT debt payable- noncurrent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other long-term liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,124,721
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ 664,183	\$ 227,765	\$ 327,330	\$ 323,828	\$ 385,528	\$ 246,408	\$ 2,428,052
= FUND EQUITY										
Committed for encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed for statutory purpose	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FB-unassigned	\$ -	\$ -	\$ -	\$ 2,817,398	\$ 2,272,862	\$ 1,954,518	\$ 1,985,082	\$ 1,969,243	\$ 1,866,902	\$ -
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (264,326)	\$ (264,326)	\$ (264,326)	\$ (264,326)	\$ -
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (601,559)
TOTAL FUND EQUITY	\$ -	\$ -	\$ -	\$ 2,817,398	\$ 2,272,862	\$ 1,690,192	\$ 1,720,756	\$ 1,704,917	\$ 1,602,576	\$ (601,559)
TOTAL LIABILITIES PLUS FUND EQUITY	\$ -	\$ -	\$ -	\$ 3,481,581	\$ 2,500,627	\$ 2,017,522	\$ 2,044,584	\$ 2,090,445	\$ 1,848,984	\$ 1,826,493
= Reserve	\$ -	\$ -	\$ -	\$ 2,553,072	\$ 2,008,536	\$ 1,690,192	\$ 1,714,055	\$ 1,698,216	\$ 1,547,851	\$ 1,447,345
(aka Net Current Assets, Working Capital)										
Year to Year Change in Reserve	\$ -	\$ -	\$ -	\$ 2,553,072	\$ (544,536)	\$ (318,344)	\$ 23,863	\$ (15,839)	\$ (150,365)	\$ (100,506)

COMPARATIVE BALANCE SHEET
Colorado Parks and Wildlife
for the Fiscal Years 2006 through 2015

	Wildlife Management Public Education Fund (PEAC) - 4280									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
+ ASSETS										
Current Assets										
Cash and cash equivalents	\$ 713,398	\$ 960,248	\$ 1,139,013	\$ 1,249,120	\$ 960,070	\$ 116,774	\$ 380,245	\$ 517,659	\$ 358,091	\$ 427,903
Receivables	\$ -	\$ 17,652	\$ 23,650	\$ 30,232	\$ 33,693	\$ 36,669	\$ 16,022	\$ 24,470	\$ 28,825	\$ 33,383
Inventories	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
+ Total current assets	\$ 713,398	\$ 977,900	\$ 1,162,662	\$ 1,279,351	\$ 993,763	\$ 153,443	\$ 396,267	\$ 542,129	\$ 386,915	\$ 461,286
Non-current Assets										
Capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ASSETS	\$ 713,398	\$ 977,900	\$ 1,162,662	\$ 1,279,351	\$ 993,763	\$ 153,443	\$ 396,267	\$ 542,129	\$ 386,915	\$ 461,286
- LIABILITIES										
Current Liabilities										
Payables	\$ 97	\$ -	\$ 34,649	\$ 121,220	\$ 21,967	\$ 16,299	\$ 13,754	\$ 38,851	\$ 16,148	\$ 22,486
Accrued liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bonds/notes payable- current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Total Current Liabilities	\$ 97	\$ -	\$ 34,649	\$ 121,220	\$ 21,967	\$ 16,299	\$ 13,754	\$ 38,851	\$ 16,148	\$ 22,486
Non-current Liabilities										
LT debt payable- noncurrent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other long-term liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	\$ 97	\$ -	\$ 34,649	\$ 121,220	\$ 21,967	\$ 16,299	\$ 13,754	\$ 38,851	\$ 16,148	\$ 22,486
= FUND EQUITY										
Committed for encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed for statutory purpose	\$ 137,918	\$ 713,301	\$ 947,307	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FB-unassigned	\$ 575,383	\$ 264,599	\$ 180,706	\$ 1,158,131	\$ 971,796	\$ 137,144	\$ 382,513	\$ 503,278	\$ 370,768	\$ -
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 438,801
TOTAL FUND EQUITY	\$ 713,301	\$ 977,900	\$ 1,128,013	\$ 1,158,131	\$ 971,796	\$ 137,144	\$ 382,513	\$ 503,278	\$ 370,768	\$ 438,801
TOTAL LIABILITIES PLUS FUND EQUITY	\$ 713,398	\$ 977,900	\$ 1,162,662	\$ 1,279,351	\$ 993,763	\$ 153,443	\$ 396,267	\$ 542,129	\$ 386,915	\$ 461,286
= Reserve	\$ 713,301	\$ 977,900	\$ 1,128,013	\$ 1,158,131	\$ 971,796	\$ 137,144	\$ 382,513	\$ 503,278	\$ 370,768	\$ 438,801
(aka Net Current Assets, Working Capital)										
Year to Year Change in Reserve	\$ 575,383	\$ 264,600	\$ 150,113	\$ 30,118	\$ (186,335)	\$ (834,653)	\$ 245,369	\$ 120,765	\$ (132,510)	\$ 68,033

COMPARATIVE BALANCE SHEET
Colorado Parks and Wildlife
for the Fiscal Years 2006 through 2015

	Wildlife DNR GOCO Distribution - 4330									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
+ ASSETS										
Current Assets										
Cash and cash equivalents	\$ (1,340,829)	\$ 2,915,790	\$ 1,430,488	\$ (170,342)	\$ (53,272)	\$ (9,912,967)	\$ (3,244,821)	\$ (4,969,388)	\$ (215,368)	\$ (1,413,124)
Receivables	\$ 1,510,358	\$ 439,539	\$ 1,931,410	\$ 3,560,659	\$ 3,461,199	\$ 10,365,378	\$ 3,426,739	\$ 5,326,609	\$ 399,281	\$ 1,746,405
Inventories	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
+ Total current assets	\$ 169,529	\$ 3,355,329	\$ 3,361,898	\$ 3,390,318	\$ 3,407,927	\$ 452,411	\$ 181,917	\$ 357,221	\$ 183,914	\$ 333,282
Non-current Assets										
Capital assets	\$ 14,069,503	\$ 301,574	\$ 1,535,079	\$ 11,327,701	\$ 14,961,663	\$ 27,168,327	\$ 4,244,900	\$ 5,391,806	\$ 4,108,776	\$ -
Infrastructure	\$ -	\$ -	\$ 207,620	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1
TOTAL ASSETS	\$ 14,239,032	\$ 3,656,903	\$ 5,104,596	\$ 14,718,019	\$ 18,369,590	\$ 27,620,738	\$ 4,426,817	\$ 5,749,027	\$ 4,292,690	\$ 333,283
- LIABILITIES										
Current Liabilities										
Payables	\$ 169,529	\$ 140,546	\$ 147,165	\$ 175,584	\$ 193,193	\$ 404,411	\$ 181,917	\$ 357,221	\$ 183,914	\$ 333,282
Accrued liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred revenue	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bonds/notes payable- current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Total Current Liabilities	\$ 169,529	\$ 140,596	\$ 147,165	\$ 175,584	\$ 193,193	\$ 404,411	\$ 181,917	\$ 357,221	\$ 183,914	\$ 333,282
Non-current Liabilities										
LT debt payable- noncurrent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other long-term liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,304)
TOTAL LIABILITIES	\$ 169,529	\$ 140,596	\$ 147,165	\$ 175,584	\$ 193,193	\$ 404,411	\$ 181,917	\$ 357,221	\$ 183,914	\$ 327,978
= FUND EQUITY										
Committed for encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed for statutory purpose	\$ 14,069,503	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FB-unassigned	\$ -	\$ 3,516,307	\$ 5,259,005	\$ 14,844,008	\$ 18,477,970	\$ 27,517,900	\$ 4,244,900	\$ 5,391,806	\$ 4,108,776	\$ -
Investment in general fixed assets	\$ -	\$ -	\$ (301,574)	\$ (301,574)	\$ (301,574)	\$ (301,574)	\$ -	\$ -	\$ -	\$ -
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,305
TOTAL FUND EQUITY	\$ 14,069,503	\$ 3,516,307	\$ 4,957,432	\$ 14,542,434	\$ 18,176,396	\$ 27,216,327	\$ 4,244,900	\$ 5,391,806	\$ 4,108,776	\$ 5,305
TOTAL LIABILITIES PLUS FUND EQUITY	\$ 14,239,032	\$ 3,656,903	\$ 5,104,596	\$ 14,718,019	\$ 18,369,590	\$ 27,620,738	\$ 4,426,817	\$ 5,749,027	\$ 4,292,690	\$ 333,283
= Reserve	\$ -	\$ 3,214,733	\$ 3,214,733	\$ 3,214,733	\$ 3,214,733	\$ 48,000	\$ -	\$ -	\$ -	\$ 0
(aka Net Current Assets, Working Capital)										
Year to Year Change in Reserve	\$ (749,183)	\$ 3,214,733	\$ -	\$ -	\$ -	\$ (3,166,733)	\$ (48,000)	\$ -	\$ -	\$ 0

COMPARATIVE BALANCE SHEET
Colorado Parks and Wildlife
for the Fiscal Years 2006 through 2015

	Parks and Wildlife Foundation Fund - 7511									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
+ ASSETS										
Current Assets										
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,121,325
Receivables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
+ Total current assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,121,325
Non-current Assets										
Capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,121,325
- LIABILITIES										
Current Liabilities										
Payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bonds/notes payable- current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Total Current Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-current Liabilities										
LT debt payable- noncurrent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other long-term liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
= FUND EQUITY										
Committed for encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed for statutory purpose	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FB-unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,121,325
TOTAL FUND EQUITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,121,325
TOTAL LIABILITIES PLUS FUND EQUITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,121,325
= Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,121,325
(aka Net Current Assets, Working Capital)										
Year to Year Change in Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,121,325

COMPARATIVE BALANCE SHEET
Colorado Parks and Wildlife
for the Fiscal Years 2006 through 2015

Wildlife for Future Generation Trust Fund - Expendable Interest - 7610										
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
+ ASSETS										
Current Assets										
Cash and cash equivalents	\$ 711,223	\$ 899,936	\$ 1,117,868	\$ 1,216,742	\$ 1,289,029	\$ 1,431,361	\$ 1,387,647	\$ 1,233,444	\$ 1,169,565	\$ 1,134,478
Receivables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,826	\$ 76,602	\$ 91,646	\$ 43,117	\$ 22,756
Inventories	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
+ Total current assets	\$ 711,223	\$ 899,936	\$ 1,117,868	\$ 1,216,742	\$ 1,289,029	\$ 1,439,186	\$ 1,464,249	\$ 1,325,090	\$ 1,212,682	\$ 1,157,234
Non-current Assets										
Capital assets	\$ 394,863	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ASSETS	\$ 1,106,086	\$ 899,936	\$ 1,117,868	\$ 1,216,742	\$ 1,289,029	\$ 1,439,186	\$ 1,464,249	\$ 1,325,090	\$ 1,212,682	\$ 1,157,234
- LIABILITIES										
Current Liabilities										
Payables	\$ 17,874	\$ 79,920	\$ 8,877	\$ 1,445	\$ 1,152	\$ 22,061	\$ 103,605	\$ 126,195	\$ 57,490	\$ -
Accrued liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred revenue	\$ 411	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bonds/notes payable- current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Total Current Liabilities	\$ 18,285	\$ 79,920	\$ 8,877	\$ 1,445	\$ 1,152	\$ 22,061	\$ 103,605	\$ 126,195	\$ 57,490	\$ -
Non-current Liabilities										
LT debt payable- noncurrent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other long-term liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	\$ 18,285	\$ 79,920	\$ 8,877	\$ 1,445	\$ 1,152	\$ 22,061	\$ 103,605	\$ 126,195	\$ 57,490	\$ -
= FUND EQUITY										
Committed for encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed for statutory purpose	\$ 1,113,686	\$ 1,087,801	\$ 820,017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FB-unassigned	\$ (25,885)	\$ (267,784)	\$ 288,974	\$ 1,215,297	\$ 1,287,877	\$ 1,417,125	\$ 1,360,644	\$ 1,198,896	\$ 1,155,192	\$ -
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,157,234
TOTAL FUND EQUITY	\$ 1,087,801	\$ 820,017	\$ 1,108,991	\$ 1,215,297	\$ 1,287,877	\$ 1,417,125	\$ 1,360,644	\$ 1,198,896	\$ 1,155,192	\$ 1,157,234
TOTAL LIABILITIES PLUS FUND EQUITY	\$ 1,106,086	\$ 899,936	\$ 1,117,868	\$ 1,216,742	\$ 1,289,029	\$ 1,439,186	\$ 1,464,249	\$ 1,325,090	\$ 1,212,682	\$ 1,157,234
= Reserve (aka Net Current Assets, Working Capital)	\$ 692,938	\$ 820,017	\$ 1,108,991	\$ 1,215,297	\$ 1,287,877	\$ 1,417,125	\$ 1,360,644	\$ 1,198,896	\$ 1,155,192	\$ 1,157,234
Year to Year Change in Reserve	\$ (25,885)	\$ 127,079	\$ 288,974	\$ 106,307	\$ 72,579	\$ 129,248	\$ (56,481)	\$ (161,748)	\$ (43,704)	\$ 2,042

COMPARATIVE BALANCE SHEET
Colorado Parks and Wildlife
for the Fiscal Years 2006 through 2015

Wildlife for Future Generations Trust Fund - Non-Expendable Principal - 8610										
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
+ ASSETS										
Current Assets										
Cash and cash equivalents	\$ 5,622,009	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327
Receivables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
+ Total current assets	\$ 5,622,009	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327
Non-current Assets										
Capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ASSETS	\$ 5,622,009	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327
- LIABILITIES										
Current Liabilities										
Payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bonds/notes payable- current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other current liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Total Current Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-current Liabilities										
LT debt payable- noncurrent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other long-term liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LT pension liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
= FUND EQUITY										
Committed for encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed for statutory purpose	\$ 5,622,009	\$ 5,622,009	\$ 6,016,327	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FB-unassigned	\$ -	\$ 394,318	\$ -	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327	\$ -
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,016,327
TOTAL FUND EQUITY	\$ 5,622,009	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327
TOTAL LIABILITIES PLUS FUND EQUITY	\$ 5,622,009	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327
= Reserve (aka Net Current Assets, Working Capital)	\$ 5,622,009	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327	\$ 6,016,327
Year to Year Change in Reserve	\$ -	\$ 394,318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



COLORADO

Parks and Wildlife

Department of Natural Resources

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Parks and Wildlife Commissioners

Attached are a series of charts and tables presenting an eight-year projection of financial results for the wildlife funds managed by Colorado Parks and Wildlife, covering the period FY 15-16 through FY 22-23. They portray one particular scenario. CPW staff have been analyzing a number of different scenarios in an attempt to quantify the revenue stream necessary to cover future investment needs. The attached projections are based on a number of assumptions. These assumptions do not reflect policy decisions or recommendations; they are made solely to provide a starting point for analysis.

The first page is a chart showing the projected year to year change in the total level of reserves in all wildlife funds over the next eight years. Reserves, defined as working capital (the difference between current assets and current liabilities), is a basic measure of the financial condition of the funds. To be financially sustainable, the level of reserves should either remain unchanged or grow from year to year.

The second page presents a high level summary of total annual revenues and expenditures in the wildlife funds over the next eight years. The information is presented in the same format used to report actual financial results to the Parks and Wildlife Commission. Revenues are broken out into nine major lines and expenditures are broken out into seven major lines. The first two columns of figures in the table are actual figures for FY 13-14 and FY 14-15. The rest of the columns to the right are projections for future years. The bottom row in the table is the projected difference between total revenues and total expenditures each year. These are the figures presented in graphical form in the chart on the first page.

On the "All Wildlife Funds" summary table (Page 2), a number in the column headed "Detail" refers to the like-numbered section in the "Detail-All Wildlife Funds" table, which is presented on pages three through seven. These pages provide a more detailed breakdown and explanation of how the figures in the summary table on page two were derived. A letter in the "Notes" column in the "Detail-All Wildlife Funds" table refers to the like-lettered section below which provides even more detail and assumptions.

The projections incorporate a number of looming cost items of which we are aware, along with a rough estimate of their magnitude. Some of these are based on factors outside CPW control, while others reflect desires for increased services that have been expressed by sportsmen and license holders. The projections also build in anticipated growth in costs of existing operations and programs due to inflationary cost increases. Similarly, they build in anticipated revenue increases or declines for existing revenue sources. The bottom line for each year is shown on the last row in the table on the Page 2, labeled "Revenues minus Expenditures".



Inflation is assumed to be 2% per year. The plan assumes we need to invest more in a number of areas, including:

- Improving hunting and fishing access
- Maintaining State Wildlife Areas (and improvements thereon)
- Renovating the aging hatchery infrastructure
- Repairing and refurbishing dams
- Ongoing maintenance of dams
- Repaying loans from CWCB
- Developing the Cameo shooting range
- Improving and enhancing shooting range facilities around the state
- Implementing the mule deer initiative
- Preventing federal listing of species
- With GOCO funds, partnering in new initiatives related to Inspire, Connect, Protect
- Maintaining and renovating facilities statewide
- Replacing radios and other equipment that becomes obsolete
- Improving wildlife migration corridors, including highway overpasses

The plan also assumes cost increases largely outside our control including:

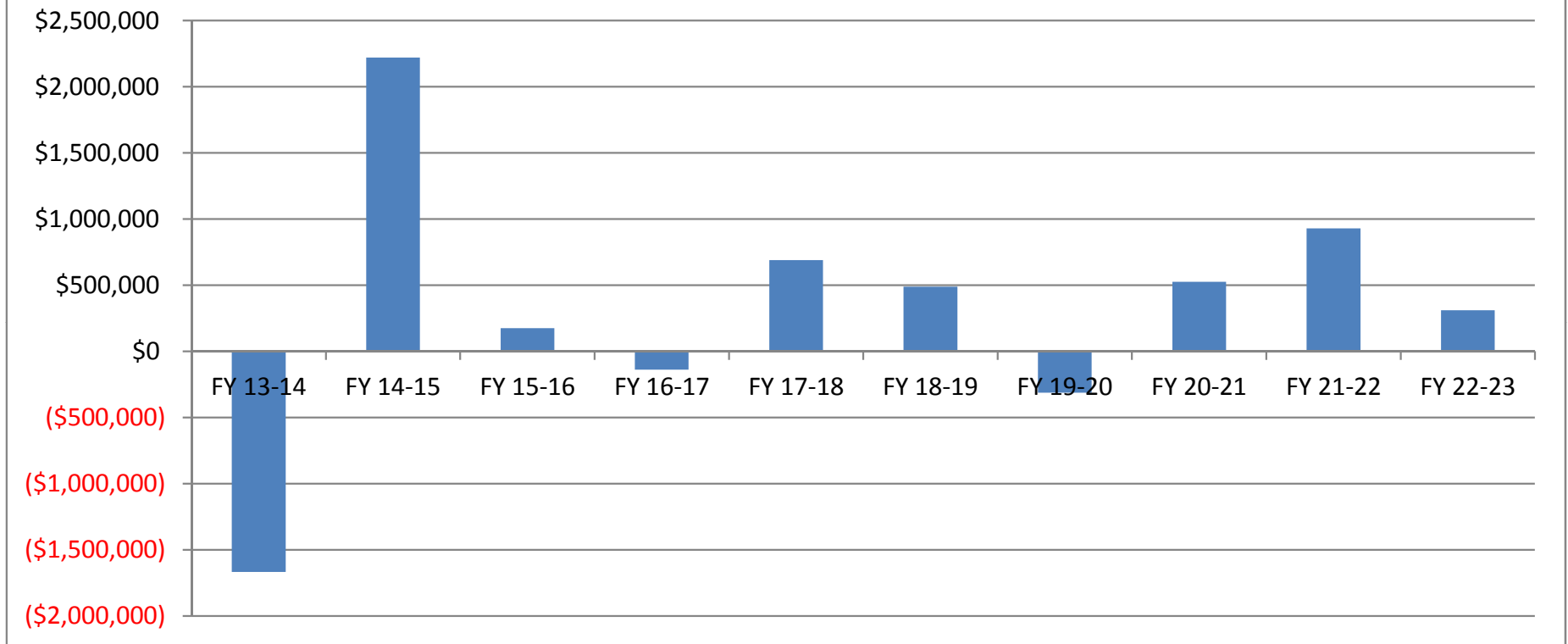
- Growing health care costs
- Legislatively-driven salary and benefit costs
- Payments to other state agencies for central services (OIT, CORE, etc)

Many different scenarios could be developed based on phasing the cost items over time. For example, from the engineering assessment of CPW dams, we have identified ten high hazard dams currently in need of repairs which are expected to cost \$20 million (wildlife dams only). We could tackle these over a period of years or try to do them all at once. Presumably the more we stretch the timing out the greater our risk, but our ability to do the work more quickly is dependent on availability of funds. The plan makes assumptions about how the various cost increases might be phased over time, based loosely on the assumption that additional revenues would come on line over time as well.

The attached model assumes fee increases in resident licenses such that total resident license revenue would increase by 100% over a five year period, phased as 35% in FY 18-19, followed by a further 25% increase in FY 19-20 and then further 20% increases in both FY 20-21 and FY 21-22. A key factor in maintaining financial sustainability over the long run will be the ability to adjust fees to offset the loss in purchasing power due to inflation. The projections assume this will be the case. Based on the assumed 2% annual inflation rate, this means fees would increase at that same rate over time.

COLORADO DEPARTMENT OF NATURAL RESOURCES, DIVISION OF PARKS AND WILDLIFE
Eight Year Projected Revenues and Expenditures
All Wildlife Funds Combined

Difference Between Sources and Uses of Funds, All Wildlife Funds



COLORADO DEPARTMENT OF NATURAL RESOURCES, DIVISION OF PARKS AND WILDLIFE
Eight Year Projected Revenues and Expenditures
All Wildlife Funds Combined

Detail	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Estimate	FY 16-17 Forecast	FY 17-18 Forecast	FY 18-19 Forecast	FY 19-20 Forecast	FY 20-21 Forecast	FY 21-22 Forecast	FY 22-23 Forecast	
Revenues											
Licenses, Passes, Fees and Permits	[1]	80,248,078	85,006,475	85,862,475	86,735,596	87,626,179	96,464,190	103,054,764	108,531,067	114,026,272	117,867,889
Registrations		-	45								
Federal and State Grants	[2]	25,175,291	29,435,545	26,606,114	27,651,820	28,784,182	30,010,072	31,336,912	31,043,528	31,403,528	31,770,728
Lottery and Great Outdoors Colorado		5,285,059	12,085,392	11,800,000	12,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
Sale of Goods, Services, and Assets		1,023,806	828,831	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000
Donations	[3]	827,985	879,269	879,269	879,269	879,269	879,269	879,269	879,269	879,269	879,269
Interest Income		576,093	687,521	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Other Revenues		4,318,569	4,669,717	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
General Fund and Severance Tax	[4]	3,501,839	3,448,103	3,448,103	2,586,077	2,586,077	2,586,077	2,955,517	3,448,103	3,448,103	3,448,103
Revenues Before Transfers		\$120,956,721	\$137,040,897	\$130,995,961	\$132,252,762	\$137,275,707	\$147,339,607	\$155,626,462	\$161,301,967	\$167,157,172	\$171,365,989
Intra-Agency, Inter-Fund Transfers	[5]	5,372,993	15,907,070	15,907,070	15,907,070	15,907,070	15,907,070	15,907,070	15,907,070	15,907,070	15,907,070
Total Revenues		\$126,329,714	\$152,947,967	\$146,903,031	\$148,159,832	\$153,182,777	\$163,246,678	\$171,533,532	\$177,209,037	\$183,064,242	\$187,273,060
Expenditures											
Operating											
Personal Services	[6]	60,924,214	61,860,302	63,835,143	64,132,945	66,262,904	70,465,061	72,769,462	75,036,950	77,367,589	79,761,440
Operating	[7]	36,410,590	37,536,594	33,954,454	36,598,691	40,028,976	42,294,362	43,854,884	45,446,440	47,819,651	48,740,148
Grants to Others	[8]	6,978,500	10,056,778	10,175,282	8,575,282	8,775,282	8,775,282	8,775,282	8,775,282	8,775,282	8,775,282
Payments to Other Agencies	[9]	9,637,843	8,428,270	9,327,235	9,497,044	9,670,250	9,846,919	10,027,122	10,210,929	10,398,413	10,589,646
Subtotal, Operating		\$113,951,148	\$117,881,944	\$117,292,114	\$118,803,963	\$124,737,412	\$131,381,625	\$135,426,750	\$139,469,602	\$144,360,935	\$147,866,516
Capital											
Capital Equipment	[10]	920,057	1,859,309	1,896,495	1,934,425	1,973,113	2,012,575	2,052,827	2,093,884	2,135,761	2,178,476
Capital Improvements		5,125,653	9,965,712	4,632,000	3,652,376	4,075,424	7,656,932	12,660,071	13,413,272	13,931,538	15,210,169
Capital Acquisitions		2,626,953	4,844,562	7,000,000	8,000,000	5,800,000	5,800,000	5,800,000	5,800,000	5,800,000	5,800,000
Subtotal, Capital		\$8,672,662	\$16,669,582	\$13,528,495	\$13,586,801	\$11,848,537	\$15,469,508	\$20,512,898	\$21,307,156	\$21,867,299	\$23,188,645
Expenditures Before Transfers		\$122,623,811	\$134,551,526	\$130,820,609	\$132,390,764	\$136,585,949	\$146,851,133	\$155,939,648	\$160,776,758	\$166,228,234	\$171,055,161
Intra-Agency, Inter-Fund Transfers	[11]	5,372,993	16,176,021	15,907,070	15,907,070	15,907,070	15,907,070	15,907,070	15,907,070	15,907,070	15,907,070
Total Expenditures		\$127,996,803	\$150,727,548	\$146,727,679	\$148,297,834	\$152,493,019	\$162,758,203	\$171,846,718	\$176,683,829	\$182,135,305	\$186,962,232
Revenues Minus Expenditures		(\$1,667,089)	\$2,220,420	\$175,352	(\$138,002)	\$689,758	\$488,474	(\$313,186)	\$525,209	\$928,938	\$310,828

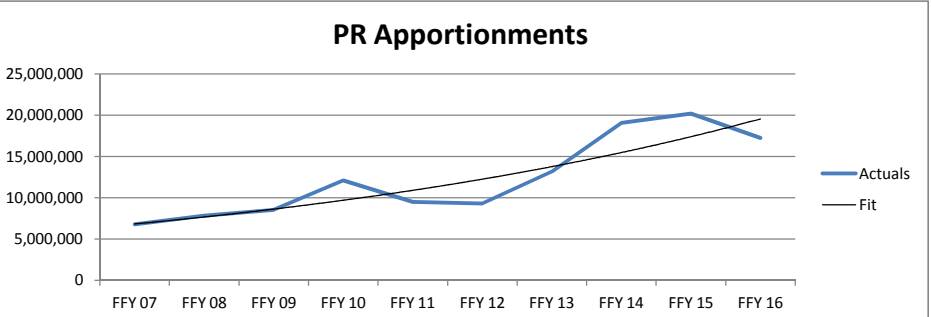
COLORADO DEPARTMENT OF NATURAL RESOURCES, DIVISION OF PARKS AND WILDLIFE
Revenue and Expenditure Detail
Eight Year Projections - All Wildlife Funds

Notes	Total		Total		Annual Growth Rate	Annual Change In Fees	Total		Total		Total		Total		Total		Total		Total			
	FY 13-14		FY 14-15				FY 15-16		FY 16-17		FY 17-18		FY 18-19		FY 19-20		FY 20-21		FY 21-22		FY 22-23	
	Dollars	Volume	Dollars	Volume			Dollars	Volume	Dollars	Volume	Dollars	Volume	Dollars	Volume	Dollars	Volume	Dollars	Volume	Dollars	Volume	Dollars	Volume
[2] Federal and State Grants																						
US Dept of Interior																						
	[28]	12,645,408		12,450,170	8.0%		13,446,183		14,521,878		15,683,628		16,938,319		18,293,384		18,000,000		18,360,000		18,727,200	
	[29]	7,434,562		11,992,404	0.0%		8,400,000		8,400,000		8,400,000		8,400,000		8,400,000		8,400,000		8,400,000		8,400,000	
	[30]	1,092,126		1,595,581	0		1,595,581		1,595,581		1,595,581		1,595,581		1,595,581		1,595,581		1,595,581		1,595,581	
	[31]	400,000		-	0		-		-		-		-		-		-		-		-	
	[32]	45,348		191,122	-2.0%		187,299		183,553		179,882		176,285		172,759		172,759		172,759		172,759	
	[33]	168,154		249,022	-2.0%		244,042		239,161		234,378		229,690		225,096		225,096		225,096		225,096	
	[33]	593,504		442,996	-2.0%		434,136		425,453		416,944		408,605		400,433		400,433		400,433		400,433	
	[33]	308,861		443,797	-2.0%		434,921		426,222		417,698		409,344		401,157		401,157		401,157		401,157	
	[33]	80,765		164,955	-2.0%		161,656		158,422		155,254		152,149		149,106		149,106		149,106		149,106	
	[33]	944,068		38,123	-2.0%		37,361		36,614		35,881		35,164		34,460		34,460		34,460		34,460	
	[38]	1,462,495		1,867,376			1,664,936		1,664,936		1,664,936		1,664,936		1,664,936		1,664,936		1,664,936		1,664,936	
				Avg																		
				1,664,936																		
		25,175,291		29,435,545			26,606,114		27,651,820		28,784,182		30,010,072		31,336,912		31,043,528		31,403,528		31,770,728	

[28] Plus factors: prospect of gun control drives up sales, recent trends
Revenue is not earned at the time of apportionment; revenue is earned at the time grant-funded program expenditures are made.

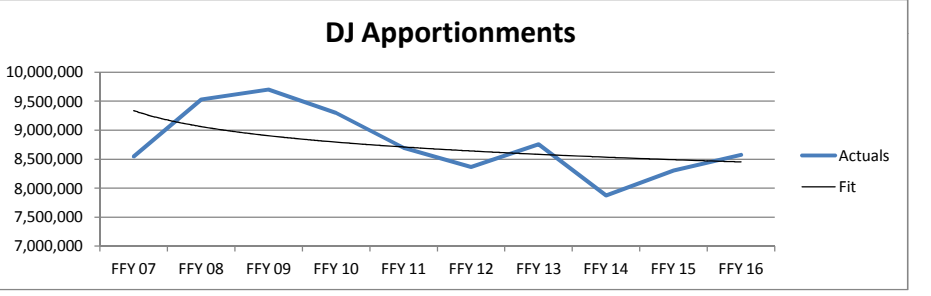
Apportionment History	FFY 07	FFY 08	FFY 09	FFY 10	FFY 11	FFY 12	FFY 13	FFY 14	FFY 15	FFY 16
	6,800,074	7,830,531	8,551,203	12,082,546	9,518,861	9,294,002	13,164,031	19,083,986	20,211,205	17,257,494

Cum annual revenue next 5 yrs assumed to be equal to cum last 5 yrs apportionment
After FY 19-20, \$18 million increasing each year by CPI



[29] Plus factors: recent trends, fishing demographics
Revenue is not earned at the time of apportionment; revenue is earned at the time grant-funded program expenditures are made.

Apportionment History	FFY 07	FFY 08	FFY 09	FFY 10	FFY 11	FFY 12	FFY 13	FFY 14	FFY 15	FFY 16
	8,547,935	9,528,248	9,700,218	9,298,791	8,696,958	8,362,857	8,757,018	7,873,685	8,304,829	8,574,102



[30] Plus factors: strong demand for energy; negative factors: federal budget shortfall
[31] Negative factors: federal budget shortfall
[32] thru
[37] Declines next five years then flat

[3] Donations																					
	[39]	160,052		110,172	0		110,172		110,172		110,172		110,172		110,172		110,172		110,172		110,172
	[40]	589,801		643,497	0		643,497		643,497		643,497		643,497		643,497		643,497		643,497		643,497
	[41]	78,131		125,600	0		125,600		125,600		125,600		125,600		125,600		125,600		125,600		125,600
		827,985		879,269			879,269		879,269		879,269		879,269		879,269		879,269		879,269		879,269
[4] General Fund / Severance Tax																					
	[42]	471,773		-			-		-		-		-		-		-		-		-
	[43]	-		-			-		-		-		-		-		-		-		-
	[44]	1,316,499		1,304,544			1,304,544		978,408		978,408		978,408		1,118,181		1,304,544		1,304,544		1,304,544
	[45]	-		-			-		-		-		-		-		-		-		-
	[46]	1,713,567		2,143,559	0.0%		2,143,559		1,607,669		1,607,669		1,607,669		1,837,336		2,143,559		2,143,559		2,143,559
		3,501,839		3,448,103			3,448,103		2,586,077		2,586,077		2,586,077		2,955,517		3,448,103		3,448,103		3,448,103

COLORADO DEPARTMENT OF NATURAL RESOURCES, DIVISION OF PARKS AND WILDLIFE
 Revenue and Expenditure Detail
 Eight Year Projections - All Wildlife Funds

	Notes	Total		Annual Growth Rate	Annual Change In Fees	Total		Total		Total		Total		Total		Total		Total					
		FY 13-14				FY 14-15		FY 15-16		FY 16-17		FY 17-18		FY 18-19		FY 19-20		FY 20-21		FY 21-22		FY 22-23	
		Dollars	Volume			Dollars	Volume	Dollars	Volume	Dollars	Volume	Dollars	Volume	Dollars	Volume	Dollars	Volume	Dollars	Volume	Dollars	Volume	Dollars	Volume
Inflation				2.0%		238,437		505,642		808,192		1,171,459		1,571,991		1,995,535		2,442,549		2,928,503			
Statewide radio replacement						500,000		500,000		500,000		500,000		500,000		500,000		500,000		500,000		500,000	
Additional SWA O&M								500,000		500,000		500,000		500,000		500,000		500,000		500,000		500,000	
Mule deer initiative						500,000		500,000		500,000		500,000		500,000		500,000		1,000,000		1,000,000		1,000,000	
GOCO Strat Plan initiatives						0		1,500,000		2,000,000		2,500,000		2,500,000		2,500,000		2,500,000		2,500,000		2,500,000	
Species of Concern Mngmt										1,000,000		1,500,000		2,000,000		2,500,000		3,000,000		3,000,000		3,000,000	
Hunting/ Fishing outreach										200,000		200,000		200,000		200,000		200,000		200,000		200,000	
Beaver Park loan repayment										333,333		333,333		333,333		333,333		333,333		333,333		333,333	
Chatfield loan repayment										200,000		200,000		200,000		200,000		200,000		200,000		200,000	
Hunting / Fishing Access												500,000		750,000		1,000,000		1,500,000		1,500,000		1,500,000	
P/W Allocation						200,000		200,000		200,000		200,000		200,000		200,000		200,000		200,000		200,000	
subtotal Growth						1,438,437		3,205,642		6,241,525		8,104,792		9,255,324		10,428,868		12,375,882		12,861,836			
Total Cost		11,289,233	11,921,835			13,360,272	15,127,477	18,163,360	20,026,627	21,177,159	22,350,703	24,297,717	24,783,671										
[8] Grants to Others																							
Colorado Wildlife Habitat Protection Prog	[75]	800,988	4,984,334			5,000,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000										
Fishing is Fun Grant Program	[76]	785,991	708,720			600,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000										
DJ-Motorboat Access - Parks	[77]	-	-			-	-	-	-	-	-	-	-										
Boat! Colorado Grant Program	[78]	187,318	(386)			-	-	-	-	-	-	-	-										
Pheasants Habitat Impr. Program	[79]	141,717	137,389			137,389	137,389	137,389	137,389	137,389	137,389	137,389	137,389										
Large Shooting Range Grant Program	[80]	285,840	92,379			300,000	300,000	500,000	500,000	500,000	500,000	500,000	500,000										
Small Shooting Range Grant Program	[81]	22,284	16,448			20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000										
Species Conservation Trust Fund	[82]	420,968	317,465			317,465	317,465	317,465	317,465	317,465	317,465	317,465	317,465										
Wetlands Conservation	[83]	234,308	422,904			422,904	422,904	422,904	422,904	422,904	422,904	422,904	422,904										
Other	[84]	4,099,087	3,377,524			3,377,524	3,377,524	3,377,524	3,377,524	3,377,524	3,377,524	3,377,524	3,377,524										
Total Grants to Others		6,978,500	10,056,778			10,175,282	8,575,282	8,775,282	8,775,282	8,775,282	8,775,282	8,775,282	8,775,282										
[9] Payments to Other Agencies																							
Office of Information Technology (OIT)	[85]	3,763,422	3,238,419	3,500,921	2.0%	3,570,939	3,642,358	3,715,205	3,789,509	3,865,299	3,942,605	4,021,457	4,101,886										
Capital Set Aside	[86]	51,326	102,844			102,844	102,844	102,844	102,844	102,844	102,844	102,844	102,844										
DNR/Statewide Indirect Costs	[87]	3,859,740	3,445,438	3,652,589	2.0%	3,725,641	3,800,154	3,876,157	3,953,680	4,032,754	4,113,409	4,195,677	4,279,590										
Risk Management	[88]	364,955	325,788		2.0%	332,304	338,950	345,729	352,643	359,696	366,890	374,228	381,713										
Legal Services	[89]	856,641	844,689		2.0%	861,583	878,814	896,391	914,319	932,605	951,257	970,282	989,688										
COFRS Modernization	[90]	600,464	337,167	600,000		600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000										
Dispatch Service Payment	[91]	141,296	133,924			133,924	133,924	133,924	133,924	133,924	133,924	133,924	133,924										
Geological Survey - Avalanche program	[92]	-	-			-	-	-	-	-	-	-	-										
Miscellaneous Payments	[93]	-	-			-	-	-	-	-	-	-	-										
Total Payments to Other Agencies		9,637,843	8,428,270			9,327,235	9,497,044	9,670,250	9,846,919	10,027,122	10,210,929	10,398,413	10,589,646										

COLORADO DEPARTMENT OF NATURAL RESOURCES, DIVISION OF PARKS AND WILDLIFE
 Revenue and Expenditure Detail
 Eight Year Projections - All Wildlife Funds

	Notes	Total		Annual Growth Rate	Annual Change In Fees	Total		Total		Total		Total		Total		Total		Total					
		FY 13-14				FY 14-15		FY 15-16		FY 16-17		FY 17-18		FY 18-19		FY 19-20		FY 20-21		FY 21-22		FY 22-23	
		Dollars	Volume			Dollars	Volume	Dollars	Volume	Dollars	Volume	Dollars	Volume	Dollars	Volume	Dollars	Volume	Dollars	Volume	Dollars	Volume	Dollars	Volume
[10] Capital																							
Capital Equipment	[94]	920,057		1,859,309		1,896,495		1,934,425		1,973,113		2,012,575		2,052,827		2,093,884		2,135,761		2,178,476			
Capital Improvements	[95]	5,125,653		9,965,712		4,632,000		3,652,376		4,075,424		7,656,932		12,660,071		13,413,272		13,931,538		15,210,169			
Capital Acquisitions	[96]	2,626,953		4,844,562		7,000,000		8,000,000		5,800,000		5,800,000		5,800,000		5,800,000		5,800,000		5,800,000			
Total Capital		8,672,662		16,669,582		13,528,495		13,586,801		11,848,537		15,469,508		20,512,898		21,307,156		21,867,299		23,188,645			
[95]																							
Beaver Park Construction		3,614,585		8,857,307		2,322,264																	
Dam renovation								800,000		450,000		200,000		3,000,000		3,000,000		2,500,000		3,000,000			
Dam Maintenance										300,000		500,000		500,000		500,000		1,000,000		2,000,000			
Cameo (PR portion only)						0		450,000		600,000		450,000		1,000,000		1,000,000		1,000,000		500,000			
Statewide shooting ranges										250,000		500,000		500,000		500,000		500,000		500,000			
Migration Corridors												1,000,000		1,000,000		1,000,000		1,000,000		1,000,000			
Hatchery renovation										1,000,000		1,000,000		2,000,000		2,500,000		2,500,000		2,500,000			
SWA Infrastructure & Mntc												500,000		1,000,000		1,000,000		1,000,000		1,000,000			
Water Project Mitigation												200,000		200,000		200,000		200,000		200,000			
Facilities renovation												750,000		750,000		750,000		1,000,000		1,000,000			
Capital reserve						1,000,000		1,000,000				1,000,000		1,000,000		1,000,000		1,000,000		1,000,000			
Construction cost increase								92,640		165,688		247,196		400,335		653,536		921,802		1,200,432			
Total Change								3,322,264		2,342,640		2,765,688		6,347,196		11,350,335		12,621,802		13,900,432			
Total Cost		<u>5,125,653</u>		<u>9,965,712</u>		<u>4,632,000</u>		<u>3,652,376</u>		<u>4,075,424</u>		<u>7,656,932</u>		<u>12,660,071</u>		<u>13,413,272</u>		<u>13,931,538</u>		<u>15,210,169</u>			
[11] Intra-Agency, Inter-Fund Transfers																							
Habitat Partnership Transfer		2,252,185		2,141,574		2,141,574		2,141,574		2,141,574		2,141,574		2,141,574		2,141,574		2,141,574		2,141,574			
Colorado Outdoors		-		-		-		-		-		-		-		-		-		-			
Nongame Checkoff Transfer	[20]	400,000		400,000		-		-		-		-		-		-		-		-			
Federal Indirect Cost Recoveries	[21]	2,720,808		2,576,062		2,576,062		2,576,062		2,576,062		2,576,062		2,576,062		2,576,062		2,576,062		2,576,062			
Other (Grant Reimbursement of a Project)	[22]	-		11,058,386		11,189,435		11,189,435		11,189,435		11,189,435		11,189,435		11,189,435		11,189,435		11,189,435			
Total Intra-Agency, Inter-Fund Transfers		5,372,993		16,176,021		15,907,070		15,907,070		15,907,070		15,907,070		15,907,070		15,907,070		15,907,070		15,907,070			

Assumptions:
 Inflation (CPI) 0