

STATE OF COLORADO
GENERAL PURPOSE REVENUE FUND
MONTHLY COMPARATIVE REVENUE SUMMARY - CASH BASIS
FOR THE MONTH OF DECEMBER, 2017
(EXPRESSED IN MILLIONS)

MONTHLY
CASH BASIS

ACTUAL

EXCISE TAXES :	
SALES	\$226.8
USE	24.3
CIGARETTE	2.7
TOBACCO	-
LIQUOR	4.0
TOTAL EXCISE TAXES.....	257.8
INCOME TAXES :	
INDIVIDUAL :	
WITHHOLDING	489.7
ESTIMATED	208.5
WITH RETURN	24.2
LESS : REFUNDS	(22.4)
PLUS : TABOR REFUNDS TAKEN	-
INDIVIDUAL (NET)	700.0
CORPORATE :	
CORPORATE (NET)	103.3
TOTAL INCOME TAXES.....	803.3
OTHER REVENUE :	
ESTATE TAXES	-
INSURANCE TAXES	(1.1)
INVESTMENT INCOME.....	(1.8)
PARIMUTUEL RACING.....	-
COURT RECEIPTS	0.4
OTHER INCOME	2.4
TOTAL OTHER REVENUES	(0.1)
TOTAL GENERAL FUND REVENUES	1,061.0

FOR INFORMATION PURPOSES ONLY

SELECTED EXPENDITURES AND TRANSFERS :	
CIGARETTE TAX DISTRIBUTIONS.....	0.8
OLD AGE PENSION.....	-
OLDER COLORADOANS.....	-
AGED PROPERTY TAX RELIEF AND HEATING CREDIT.....	1.7
FIREMEN AND POLICE PENSIONS.....	2.2
GAMING	-
AUGMENTING TRANSFERS IN	-
AUGMENTING TRANSFERS OUT	-
TRANSFER TO CONTROLLED MAINTENANCE TRUST	-
TRANSFER TO HIGHWAY USERS TAX FUND	-
STATE EDUCATION FUND FROM: WITHHOLDING.....	35.8
ESTIMATED TAX.....	9.1
CORPORATE TAX.....	3.1
MARIJUANA TAXES, TRANSFERS AND DISTRIBUTIONS :	
SALES TAX TRANSFER (2.9% RATE)	
MEDICAL MARIJUANA.....	0.8
RETAIL MARIJUANA.....	0.3
RETAIL MARIJUANA SALES TAX (15% RATE)	
LOCAL GOVERNMENTS.....	1.3
MARIJUANA CASH FUND.....	12.0
COLLECTIONS NOT YET ALLOCATED.....	-
RETAIL MARIJUANA EXCISE TAX (15% RATE)	
PUBLIC SCHOOL CAPITAL CONSTR. ASSISTANCE FUND.....	5.5
MARIJUANA CASH FUND.....	-
COLLECTIONS NOT YET ALLOCATED.....	-
SELECTED REVENUES IN OTHER FUNDS :	
AVIATION FUND FROM SALES TAXES	1.4
UNCLAIMED PROPERTY TRUST FUND	15.6
TABOR REFUNDS TAKEN:	
SALES TAX REFUND	-
EARNED INCOME TAX CREDIT	-

THIS SUMMARY IS PREPARED ON A CASH BASIS EXCEPT FOR INTEREST, SELECTED EXPENDITURES AND TRANSFERS WHICH ARE ON THE ACCRUAL BASIS. OLD AGE PENSION AND OLDER COLORADOANS REFLECT ACCOUNTING SYSTEM BALANCES.

STATE OF COLORADO
GENERAL PURPOSE REVENUE FUND
MONTHLY COMPARATIVE REVENUE SUMMARY - CASH BASIS
FOR THE PERIOD ENDED DECEMBER 31, 2017
(EXPRESSED IN MILLIONS)

	YEAR-TO-DATE CASH BASIS				ANNUAL ACCRUAL BASIS		
	ACTUAL	CURRENT ESTIMATE DEC 17	OVER (UNDER) CURRENT ESTIMATE	ORIGINAL ESTIMATE JUN 17	CURRENT ESTIMATE DEC 17	ORIGINAL ESTIMATE JUN 17	UNAUDITED 2016-17 ACTUAL
EXCISE TAXES :							
SALES	\$1,469.8	\$1,459.9	\$9.9	\$1,352.7	\$2,945.6	\$2,722.9	\$2,727.4
USE	147.4	144.9	2.5	121.9	307.8	257.3	259.5
CIGARETTE	18.4	19.2	(0.8)	19.5	35.7	36.4	36.6
TOBACCO	11.1	11.5	(0.4)	11.0	22.3	22.5	21.2
LIQUOR	23.6	23.5	0.1	22.4	47.2	45.0	45.0
TOTAL EXCISE TAXES	1,670.3	1,659.0	11.3	1,527.5	3,358.6	3,084.1	3,089.7
INCOME TAXES :							
INDIVIDUAL :							
WITHHOLDING	2,900.1	2,921.7	(21.6)	2,742.5	6,001.4	5,710.3	5,671.4
ESTIMATED	532.6	455.3	77.3	361.9	1,766.7	1,455.9	1,446.9
WITH RETURN	219.4	212.4	7.0	188.8	869.1	795.9	746.0
LESS : REFUNDS	(197.1)	(173.4)	(23.7)	(163.7)	(1,183.3)	(1,166.4)	(1,166.4)
PLUS : TABOR REFUNDS TAKEN	0.2	-	0.2	-	-	-	9.2
INDIVIDUAL (NET)	3,455.2	3,416.0	39.2	3,129.5	7,453.9	6,795.7	6,707.1
CORPORATE :							
CORPORATE (NET)	244.9	231.1	13.8	237.6	532.3	532.0	509.3
TOTAL INCOME TAXES	3,700.1	3,647.1	53.0	3,367.1	7,986.2	7,327.7	7,216.4
OTHER REVENUE :							
ESTATE TAXES	-	-	-	-	-	-	-
INSURANCE TAXES	129.5	128.9	0.6	119.0	307.6	287.0	290.5
INVESTMENT INCOME	3.2	5.4	(2.2)	3.4	16.2	13.5	14.7
PARIMUTUEL RACING	0.3	0.3	-	0.3	0.6	0.6	0.6
COURT RECEIPTS	2.0	1.7	0.3	1.3	4.1	2.9	4.1
OTHER INCOME	7.5	23.8	(16.3)	16.8	30.7	30.3	47.3
TOTAL OTHER REVENUES	142.5	160.1	(17.6)	140.8	359.2	334.3	357.2
TOTAL GENERAL FUND REVENUES	5,512.9	5,466.2	46.7	5,035.4	11,704.0	10,746.1	10,663.3

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SELECTED EXPENDITURES AND TRANSFERS :							
CIGARETTE TAX DISTRIBUTIONS	3.6	3.6	-	4.1	8.3	9.3	10.3
OLD AGE PENSION	38.4	45.6	(7.2)	50.2	93.2	96.2	96.5
OLDER COLORADOANS	10.0	10.0	-	10.0	10.0	10.0	10.0
AGED PROPERTY TAX RELIEF AND HEATING CREDIT	3.3	3.3	-	3.9	5.7	6.9	8.7
FIREMEN AND POLICE PENSIONS	4.0	4.3	(0.3)	4.3	4.3	4.3	4.2
GAMING	-	-	-	-	-	-	15.2
AUGMENTING TRANSFERS IN	-	-	-	-	-	-	28.7
AUGMENTING TRANSFERS OUT	31.6	-	-	-	-	-	74.7
TRANSFER TO CONTROLLED MAINTENANCE TRUST	20.0	-	-	-	-	-	0.0
TRANSFER TO HIGHWAY USERS TAX FUND	-	-	-	-	-	-	79.0
STATE EDUCATION FUND FROM: WITHHOLDING	213.6	-	-	-	-	-	395.1
ESTIMATED TAX	53.7	-	-	-	-	-	103.0
CORPORATE TAX	21.2	-	-	-	-	-	41.9
MARIJUANA TAXES, TRANSFERS AND DISTRIBUTIONS :							
SALES TAX TRANSFER (2.9% RATE)							
MEDICAL MARIJUANA	5.8	-	-	-	-	-	12.4
RETAIL MARIJUANA	4.1	-	-	-	-	-	28.1
RETAIL MARIJUANA SALES TAX (15% RATE)							
LOCAL GOVERNMENTS	8.6	-	-	-	-	-	14.7
MARIJUANA CASH FUND	72.7	-	-	-	-	-	83.5
COLLECTIONS NOT YET ALLOCATED	(0.1)	-	-	-	-	-	0.1
RETAIL MARIJUANA EXCISE TAX (15% RATE)							
PUBLIC SCHOOL CAPITAL CONSTR. ASSISTANCE FUND	35.0	-	-	-	-	-	40.1
MARIJUANA CASH FUND	-	-	-	-	-	-	31.6
COLLECTIONS NOT YET ALLOCATED	0.1	-	-	-	-	-	(0.1)
SELECTED REVENUES IN OTHER FUNDS :							
AVIATION FUND FROM SALES TAXES	11.8	-	-	-	-	-	23.7
UNCLAIMED PROPERTY TRUST FUND	81.6	-	-	-	-	-	61.2
TABOR REFUNDS TAKEN:							
SALES TAX REFUND	-	-	-	-	-	-	6.0
EARNED INCOME TAX CREDIT	0.2	-	-	-	-	-	3.2

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STATE OF COLORADO
GENERAL PURPOSE REVENUE FUND
MONTHLY COMPARATIVE REVENUE SUMMARY
FOR THE PERIOD ENDED DECEMBER 31, 2017
(EXPRESSED IN MILLIONS)

	July Total	Aug. Total	Sept Total	Oct Total	Nov Total	Dec Total	Rounded Monthly Totals Summarized
EXCISE TAXES :							
SALES	258.676	244.393	256.678	248.603	234.650	226.805	1,469.805
USE	25.367	22.598	24.601	26.407	24.065	24.341	147.379
CIGARETTE	3.370	3.223	3.474	2.747	2.853	2.686	18.353
TOBACCO	5.390	0.023	0.005	5.703	-	0.005	11.126
LIQUOR	4.684	3.505	4.179	3.635	3.659	3.984	23.646
TOTAL EXCISE TAXES.....	297.487	273.742	288.937	287.095	265.227	257.821	1,670.309
INCOME TAXES :							
INDIVIDUAL :							
WITHHOLDING	470.296	503.674	427.637	496.554	512.290	489.675	2,900.126
ESTIMATED	22.797	21.191	230.552	31.633	17.912	208.547	532.632
WITH RETURN	21.667	24.729	28.723	93.103	26.959	24.184	219.365
LESS : REFUNDS	(28.061)	(23.638)	(22.013)	(60.577)	(40.338)	(22.435)	(197.062)
PLUS : TABOR REFUNDS TAKEN	0.049	0.049	-	0.081	-	0.050	0.229
INDIVIDUAL (NET)	486.748	526.005	664.899	560.794	516.823	700.021	3,455.290
CORPORATE :							
CORPORATE (NET)	15.786	4.782	87.438	53.473	(19.925)	103.378	244.932
TOTAL INCOME TAXES.....	502.534	530.787	752.337	614.267	496.898	803.399	3,700.222
OTHER REVENUE :							
ESTATE TAXES	-	-	-	-	-	-	-
INSURANCE TAXES	46.082	20.860	(0.187)	50.459	13.389	(1.106)	129.497
INVESTMENT INCOME	0.361	1.257	1.389	1.156	0.817	(1.750)	3.230
PARIMUTUEL RACING	0.050	0.047	0.046	0.040	0.038	0.041	0.262
COURT RECEIPTS	-	0.538	0.287	0.351	0.353	0.427	1.956
OTHER INCOME	0.794	1.006	0.856	1.316	1.101	2.407	7.480
TOTAL OTHER REVENUES	47.287	23.708	2.391	53.322	15.698	0.019	142.425
TOTAL GENERAL FUND REVENUES	847.308	828.237	1,043.665	954.684	777.823	1,061.239	5,512.956

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SELECTED EXPENDITURES AND TRANSFERS :							
CIGARETTE TAX DISTRIBUTIONS	1.000	(0.996)	0.948	0.906	0.977	0.766	3.601
OLD AGE PENSION	-	-	-	28.444	10.000	-	38.444
OLDER COLORADOANS	-	-	10.000	-	-	-	10.000
AGED PROPERTY TAX RELIEF AND HEATING CREDIT	0.024	0.019	1.459	0.032	0.016	1.750	3.300
FIREMEN AND POLICE PENSIONS	-	-	-	-	1.742	2.227	3.969
GAMING	-	-	-	-	-	-	-
AUGMENTING TRANSFERS IN	-	-	-	-	-	-	-
AUGMENTING TRANSFERS OUT	23.549	2.441	(2.141)	7.789	-	-	31.638
TRANSFER TO CONTROLLED MAINTENANCE TRUST	-	20.000	-	-	-	-	20.000
TRANSFER TO HIGHWAY USERS TAX FUND	-	-	-	-	-	-	-
STATE EDUCATION FUND FROM: WITHHOLDING	35.444	35.444	35.636	35.636	35.636	35.838	213.634
ESTIMATED TAX	9.128	9.128	8.784	8.784	8.784	9.103	53.711
CORPORATE TAX	3.877	3.877	3.461	3.461	3.461	3.096	21.233
MARIJUANA TAXES, TRANSFERS AND DISTRIBUTIONS :							
SALES TAX TRANSFER (2.9% RATE)							
MEDICAL MARIJUANA	1.013	1.004	1.025	1.003	0.951	0.802	5.798
RETAIL MARIJUANA	2.679	0.735	0.329	(0.003)	0.071	0.336	4.147
RETAIL MARIJUANA SALES TAX (15% RATE)							
LOCAL GOVERNMENTS	1.412	1.047	2.004	1.516	1.316	1.335	8.630
MARIJUANA CASH FUND	8.001	14.088	13.130	13.635	11.811	11.987	72.652
COLLECTIONS NOT YET ALLOCATED	0.001	0.036	(0.089)	(0.026)	0.022	(0.015)	(0.071)
RETAIL MARIJUANA EXCISE TAX (15% RATE)							
PUBLIC SCHOOL CAPITAL CONSTRUCTION ASSISTANCE FUND	11.319	0.594	5.819	6.000	5.715	5.533	34.980
MARIJUANA CASH FUND	-	-	-	-	-	-	-
COLLECTIONS NOT YET ALLOCATED	0.010	0.029	(0.003)	(0.002)	0.056	0.043	0.133
SELECTED REVENUES IN OTHER FUNDS :							
AVIATION FUND FROM SALES TAXES	1.813	1.857	2.197	2.477	2.078	1.365	11.787
UNCLAIMED PROPERTY TRUST FUND	1.075	7.785	6.439	19.238	31.494	15.554	81.585
TABOR REFUNDS TAKEN:							
SALES TAX REFUND	0.004	0.002	-	0.002	-	0.002	0.010
EARNED INCOME TAX CREDIT	0.045	0.047	-	0.079	-	0.047	0.218

THIS DETAIL REPORT IS PREPARED ON THE SAME BASIS
AS THE MONTHLY & YEAR-TO-DATE REVENUE SUMMARY.