

STATE OF COLORADO
GENERAL PURPOSE REVENUE FUND
MONTHLY COMPARATIVE REVENUE SUMMARY - CASH BASIS
FOR THE MONTH OF JANUARY, 2018
(EXPRESSED IN MILLIONS)

MONTHLY
CASH BASIS

ACTUAL

EXCISE TAXES :	
SALES	\$273.7
USE	31.4
CIGARETTE	2.3
TOBACCO	5.4
LIQUOR	4.8
TOTAL EXCISE TAXES	317.6
INCOME TAXES :	
INDIVIDUAL :	
WITHHOLDING	590.4
ESTIMATED	404.3
WITH RETURN	27.4
LESS : REFUNDS	(25.5)
PLUS : TABOR REFUNDS TAKEN	-
INDIVIDUAL (NET)	996.6
CORPORATE :	
CORPORATE (NET)	61.5
TOTAL INCOME TAXES	1,058.1
OTHER REVENUE :	
ESTATE TAXES	-
INSURANCE TAXES	4.3
INVESTMENT INCOME	0.6
PARIMUTUEL RACING	-
COURT RECEIPTS	0.5
OTHER INCOME	1.6
TOTAL OTHER REVENUES	7.0
TOTAL GENERAL FUND REVENUES	1,382.7

FOR INFORMATION PURPOSES ONLY

SELECTED EXPENDITURES AND TRANSFERS :	
CIGARETTE TAX DISTRIBUTIONS	0.8
OLD AGE PENSION	5.9
OLDER COLORADOANS	-
AGED PROPERTY TAX RELIEF AND HEATING CREDIT	0.1
FIREMEN AND POLICE PENSIONS	-
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	0.9
RETAIL MARIJUANA	0.3
RETAIL MARIJUANA SALES TAX (15% RATE)	
LOCAL GOVERNMENTS	1.4
RETAINED BY THE STATE	12.5
COLLECTIONS NOT YET ALLOCATED	-
RETAIL MARIJUANA EXCISE TAX (15% RATE)	
PUBLIC SCHOOL CAPITAL CONSTR. ASSISTANCE FUND	5.0
PUBLIC SCHOOL FUND	0.5
COLLECTIONS NOT YET ALLOCATED	0.1
SELECTED REVENUES IN OTHER FUNDS :	
AVIATION FUND FROM SALES TAXES	1.6
UNCLAIMED PROPERTY TRUST FUND	5.5
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 JANUARY 31, 2018
(EXPRESSED IN MILLIONS)

	YEAR-TO-DATE CASH BASIS				ANNUAL ACCRUAL BASIS		
	ACTUAL	CURRENT ESTIMATE DEC 17	OVER	ORIGINAL ESTIMATE JUN 17	CURRENT ESTIMATE DEC 17	ORIGINAL ESTIMATE JUN 17	AUDITED 2016-17 ACTUAL
			(UNDER) CURRENT ESTIMATE				
EXCISE TAXES :							
SALES	\$1,743.5	\$1,743.2	\$0.3	\$1,615.9	\$2,945.6	\$2,722.9	\$2,727.7
USE	178.8	178.0	0.8	150.0	307.8	257.3	259.5
CIGARETTE	20.7	22.0	(1.3)	22.4	35.7	36.4	36.6
TOBACCO	16.5	16.4	0.1	15.8	22.3	22.5	21.2
LIQUOR	28.5	28.6	(0.1)	27.2	47.2	45.0	45.0
TOTAL EXCISE TAXES.....	1,988.0	1,988.2	(0.2)	1,831.3	3,358.6	3,084.1	3,090.0
INCOME TAXES :							
INDIVIDUAL :							
WITHHOLDING	3,490.5	3,475.8	14.7	3,262.4	6,001.4	5,710.3	5,671.4
ESTIMATED	936.9	807.7	129.2	651.8	1,766.7	1,455.9	1,446.9
WITH RETURN	246.8	243.9	2.9	219.0	869.1	795.9	746.0
LESS : REFUNDS	(222.6)	(211.9)	(10.7)	(198.4)	(1,183.3)	(1,166.4)	(1,166.4)
PLUS : TABOR REFUNDS TAKEN	0.3	-	0.3	-	-	-	9.2
INDIVIDUAL (NET).....	4,451.9	4,315.5	136.4	3,934.8	7,453.9	6,795.7	6,707.1
CORPORATE :							
CORPORATE (NET).....	306.5	242.6	63.9	250.4	532.3	532.0	509.3
TOTAL INCOME TAXES.....	4,758.4	4,558.1	200.3	4,185.2	7,986.2	7,327.7	7,216.4
OTHER REVENUE :							
ESTATE TAXES	-	-	-	-	-	-	-
INSURANCE TAXES	133.8	131.4	2.4	121.3	307.6	287.0	290.5
INVESTMENT INCOME	3.8	5.6	(1.8)	3.8	16.2	13.5	14.7
PARIMUTUEL RACING	0.3	0.3	-	0.3	0.6	0.6	0.6
COURT RECEIPTS	2.4	2.6	(0.2)	1.8	4.1	2.9	4.1
OTHER INCOME	9.1	25.2	(16.1)	19.0	30.7	30.3	47.3
TOTAL OTHER REVENUES.....	149.4	165.1	(15.7)	146.2	359.2	334.3	357.2
TOTAL GENERAL FUND REVENUES.....	6,895.8	6,711.4	184.4	6,162.7	11,704.0	10,746.1	10,663.6

FOR INFORMATION PURPOSES ONLY

SELECTED EXPENDITURES AND TRANSFERS :							
CIGARETTE TAX DISTRIBUTIONS	4.4	4.7	(0.3)	5.0	8.3	9.3	10.3
OLD AGE PENSION	44.4	45.6	(1.2)	58.4	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	3.4	3.4	-	4.3	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	-	-	-	-	-	22.0
TRANSFER TO CONTROLLED MAINTENANCE TRUST	20.0	-	-	-	-	-	0.0
TRANSFER TO HIGHWAY USERS TAX FUND	-	-	-	-	-	-	79.0
STATE EDUCATION FUND FROM: WITHHOLDING	249.5	-	-	-	-	-	395.1
ESTIMATED TAX	62.8	-	-	-	-	-	103.0
CORPORATE TAX	24.3	-	-	-	-	-	41.9
MARIJUANA TAXES, TRANSFERS AND DISTRIBUTIONS :							
SALES TAX TRANSFER (2.9% RATE)							
MEDICAL MARIJUANA	6.7	-	-	-	-	-	12.4
RETAIL MARIJUANA	4.4	-	-	-	-	-	28.1
RETAIL MARIJUANA SALES TAX (15% RATE)							
LOCAL GOVERNMENTS	10.0	-	-	-	-	-	14.7
RETAINED BY THE STATE	85.1	-	-	-	-	-	83.6
COLLECTIONS NOT YET ALLOCATED	(0.1)	-	-	-	-	-	-
RETAIL MARIJUANA EXCISE TAX (15% RATE)							
PUBLIC SCHOOL CAPITAL CONSTR. ASSISTANCE FUND	40.0	-	-	-	-	-	40.0
PUBLIC SCHOOL FUND	0.5	-	-	-	-	-	31.8
COLLECTIONS NOT YET ALLOCATED	0.2	-	-	-	-	-	0.1
SELECTED REVENUES IN OTHER FUNDS :							
AVIATION FUND FROM SALES TAXES	13.4	-	-	-	-	-	23.7
UNCLAIMED PROPERTY TRUST FUND	87.0	-	-	-	-	-	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 JANUARY 31, 2018
(EXPRESSED IN MILLIONS)

	July Total	Aug. Total	Sept Total	Oct Total	Nov Total	Dec Total	Jan Total	Rounded Monthly Totals Summarized
EXCISE TAXES :								
SALES	258.676	244.393	256.678	248.603	234.650	226.805	273.711	1,743.516
USE	25.367	22.598	24.601	26.407	24.065	24.341	31.434	178.813
CIGARETTE	3.370	3.223	3.474	2.747	2.853	2.686	2.316	20.669
TOBACCO	5.390	0.023	0.005	5.703	-	0.005	5.399	16.525
LIQUOR	4.684	3.505	4.179	3.635	3.659	3.984	4.828	28.474
TOTAL EXCISE TAXES.....	297.487	273.742	288.937	287.095	265.227	257.821	317.688	1,987.997
INCOME TAXES :								
INDIVIDUAL :								
WITHHOLDING	470.296	503.674	427.637	496.554	512.290	489.675	590.375	3,490.501
ESTIMATED	22.797	21.191	230.552	31.633	17.912	208.547	404.279	936.911
WITH RETURN	21.667	24.729	28.723	93.103	26.959	24.184	27.418	246.783
LESS : REFUNDS	(28.061)	(23.638)	(22.013)	(60.577)	(40.338)	(22.435)	(25.519)	(222.581)
PLUS : TABOR REFUNDS TAKEN	0.049	0.049	-	0.081	-	0.050	0.027	0.256
INDIVIDUAL (NET)	486.748	526.005	664.899	560.794	516.823	700.021	996.580	4,451.870
CORPORATE :								
CORPORATE (NET)	15.786	4.782	87.438	53.473	(19.925)	103.378	61.490	306.422
TOTAL INCOME TAXES.....	502.534	530.787	752.337	614.267	496.898	803.399	1,058.070	4,758.292
OTHER REVENUE :								
ESTATE TAXES	-	-	-	-	-	-	-	-
INSURANCE TAXES.....	46.082	20.860	(0.187)	50.459	13.389	(1.106)	4.342	133.839
INVESTMENT INCOME.....	0.361	1.257	1.389	1.156	0.817	(1.750)	0.589	3.819
PARIMUTUEL RACING.....	0.050	0.047	0.046	0.040	0.038	0.041	0.040	0.302
COURT RECEIPTS	-	0.538	0.287	0.351	0.353	0.427	0.459	2.415
OTHER INCOME	0.794	1.006	0.856	1.316	1.101	2.407	1.590	9.070
TOTAL OTHER REVENUES	47.287	23.708	2.391	53.322	15.698	0.019	7.020	149.445
TOTAL GENERAL FUND REVENUES.....	847.308	828.237	1,043.665	954.684	777.823	1,061.239	1,382.778	6,895.734
FOR INFORMATION PURPOSES ONLY								
SELECTED EXPENDITURES AND TRANSFERS :								
CIGARETTE TAX DISTRIBUTIONS.....	1.000	(0.996)	0.948	0.906	0.977	0.766	0.809	4.410
OLD AGE PENSION.....	-	-	-	28.444	10.000	-	5.942	44.386
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	0.138	3.438
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	35.838	249.472
ESTIMATED TAX.....	9.128	9.128	8.784	8.784	8.784	9.103	9.103	62.814
CORPORATE TAX.....	3.877	3.877	3.461	3.461	3.461	3.096	3.096	24.329
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	0.902	6.700
RETAIL MARIJUANA.....	2.679	0.735	0.329	(0.003)	0.071	0.336	0.280	4.427
RETAIL MARIJUANA SALES TAX (15% RATE)								
LOCAL GOVERNMENTS.....	1.412	1.047	2.004	1.516	1.316	1.335	1.389	10.019
RETAINED BY THE STATE.....	8.001	14.088	13.130	13.635	11.811	11.987	12.471	85.123
COLLECTIONS NOT YET ALLOCATED.....	0.001	0.036	(0.089)	(0.026)	0.022	(0.015)	(0.043)	(0.114)
RETAIL MARIJUANA EXCISE TAX (15% RATE)								
PUBLIC SCHOOL CAPITAL CONSTRUCTION ASSISTANCE FUND.....	11.319	0.594	5.819	6.000	5.715	5.533	5.019	39.999
PUBLIC SCHOOL FUND	-	-	-	-	-	-	0.505	0.505
COLLECTIONS NOT YET ALLOCATED.....	0.010	0.029	(0.003)	(0.002)	0.056	0.043	0.095	0.228
SELECTED REVENUES IN OTHER FUNDS :								
AVIATION FUND FROM SALES TAXES	1.813	1.857	2.197	2.477	2.078	1.365	1.571	13.358
UNCLAIMED PROPERTY TRUST FUND	1.075	7.785	6.439	19.238	31.494	15.554	5.463	87.048
TABOR REFUNDS TAKEN:								
SALES TAX REFUND	0.004	0.002	-	0.002	-	0.002	0.003	0.013
EARNED INCOME TAX CREDIT	0.045	0.047	-	0.079	-	0.047	0.024	0.242

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