

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

MONTHLY
CASH BASIS

ACTUAL

EXCISE TAXES :	
SALES	\$263.2
USE	27.7
CIGARETTE	3.2
TOBACCO	-
LIQUOR	4.4
TOTAL EXCISE TAXES.....	298.5
INCOME TAXES :	
INDIVIDUAL :	
WITHHOLDING	472.7
ESTIMATED	256.7
WITH RETURN	29.5
LESS : REFUNDS	(18.3)
PLUS : TABOR REFUNDS TAKEN	-
INDIVIDUAL (NET)	740.6
CORPORATE :	
CORPORATE (NET)	173.3
TOTAL INCOME TAXES.....	913.9
OTHER REVENUE :	
ESTATE TAXES	-
INSURANCE TAXES	0.9
INVESTMENT INCOME	1.4
PARIMUTUEL RACING	-
COURT RECEIPTS	0.2
OTHER INCOME	0.8
TOTAL OTHER REVENUES	3.3
TOTAL GENERAL FUND REVENUES	1,215.7

FOR INFORMATION PURPOSES ONLY

SELECTED EXPENDITURES AND TRANSFERS :	
CIGARETTE TAX DISTRIBUTIONS	0.9
OLD AGE PENSION	10.0
OLDER COLORADOANS	10.0
AGED PROPERTY TAX RELIEF AND HEATING CREDIT	1.4
FIREMEN AND POLICE PENSIONS	-
GAMING	-
AUGMENTING TRANSFERS IN	2.4
AUGMENTING TRANSFERS OUT	(74.0)
TRANSFER TO CONTROLLED MAINTENANCE TRUST	-
TRANSFER TO HIGHWAY USERS TAX FUND	-
STATE EDUCATION FUND FROM: WITHHOLDING	40.2
ESTIMATED TAX	9.9
CORPORATE TAX	5.0
MARIJUANA TAXES, TRANSFERS AND DISTRIBUTIONS :	
SALES TAX TRANSFER (2.9% RATE)	
MEDICAL MARIJUANA	0.8
RETAIL MARIJUANA	0.1
RETAIL MARIJUANA SALES TAX (15% RATE)	
LOCAL GOVERNMENTS	1.7
RETAINED BY THE STATE	15.2
COLLECTIONS NOT YET ALLOCATED	-
RETAIL MARIJUANA EXCISE TAX (15% RATE)	
PUBLIC SCHOOL CAPITAL CONSTR. ASSISTANCE FUND	4.5
PUBLIC SCHOOL FUND	-
COLLECTIONS NOT YET ALLOCATED	0.6
SELECTED REVENUES IN OTHER FUNDS :	
AVIATION FUND FROM SALES TAXES	2.9
AVIATION FUND FROM USE TAXES	-
TOTAL AVIATION FUND FROM TAXES	11.4
UNCLAIMED INSURANCE MONIES	-
UNCLAIMED PROPERTY TRUST FUND	1.7
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 SEPTEMBER 30, 2018
(EXPRESSED IN MILLIONS)**

	YEAR-TO-DATE CASH BASIS				ANNUAL ACCRUAL BASIS		
	ACTUAL	CURRENT ESTIMATE SEP 18	OVER (UNDER) CURRENT ESTIMATE	ORIGINAL ESTIMATE JUN 18	CURRENT ESTIMATE SEP 18	ORIGINAL ESTIMATE JUN 18	UNAUDITED 2017-18 ACTUAL
EXCISE TAXES :							
SALES	\$801.7	\$797.5	\$4.2	\$782.1	\$3,165.8	\$3,051.4	2,926.0
USE	81.4	77.7	3.7	77.1	328.3	325.6	309.9
CIGARETTE	9.6	9.0	0.6	8.9	32.8	32.6	34.6
TOBACCO	5.7	5.8	(0.1)	5.8	23.8	23.1	16.4
LIQUOR	13.0	12.5	0.5	12.4	47.9	47.4	46.5
TOTAL EXCISE TAXES.....	911.4	902.5	8.9	886.3	3,598.6	3,480.1	3,333.4
INCOME TAXES :							
INDIVIDUAL :							
WITHHOLDING	1,536.7	1,510.7	26.0	1,517.0	6,445.8	6,425.8	6,088.0
ESTIMATED	326.7	291.6	35.1	284.5	1,791.3	1,750.6	1,659.8
WITH RETURN	84.1	86.9	(2.8)	95.2	941.7	946.2	964.7
LESS : REFUNDS	(71.1)	(81.5)	10.4	(82.6)	(1,163.7)	(1,256.3)	(1,135.8)
PLUS : TABOR REFUNDS TAKEN	0.1	-	0.1	-	-	-	0.5
INDIVIDUAL (NET)	1,876.5	1,807.7	68.8	1,814.1	8,015.1	7,866.3	7,577.2
CORPORATE :							
CORPORATE (NET)	223.6	198.9	24.7	198.0	885.5	839.7	781.8
TOTAL INCOME TAXES.....	2,100.1	2,006.6	93.5	2,012.1	8,900.6	8,706.0	8,359.0
OTHER REVENUE :							
ESTATE TAXES	-	-	-	-	-	-	-
INSURANCE TAXES	68.8	68.4	0.4	67.4	317.0	313.6	303.6
INVESTMENT INCOME	2.9	4.0	(1.1)	2.8	14.2	16.3	19.5
PARIMUTUEL RACING	0.1	0.1	-	0.2	0.5	0.6	0.5
COURT RECEIPTS	0.7	0.8	(0.1)	0.7	4.5	4.0	4.4
OTHER INCOME	4.4	4.0	0.4	6.0	23.0	20.6	178.2
TOTAL OTHER REVENUES	76.9	77.3	(0.4)	77.1	359.2	355.1	506.2
TOTAL GENERAL FUND REVENUES	3,088.4	2,986.4	102.0	2,975.5	12,858.4	12,541.2	12,198.6

FOR INFORMATION PURPOSES ONLY

SELECTED EXPENDITURES AND TRANSFERS :							
CIGARETTE TAX DISTRIBUTIONS	0.9	0.9	-	0.8	7.7	7.6	9.7
OLD AGE PENSION	10.0	(0.3)	10.3	10.1	89.0	102.6	91.3
OLDER COLORADOANS	10.0	10.0	-	-	10.0	-	25.0
AGED PROPERTY TAX RELIEF AND HEATING CREDIT	1.5	1.5	-	1.6	5.7	5.6	4.9
FIREMEN AND POLICE PENSIONS	-	-	-	-	4.3	4.3	4.4
GAMING	-	-	-	-	-	-	16.9
AUGMENTING TRANSFERS IN	2.4	-	-	-	-	-	55.4
AUGMENTING TRANSFERS OUT	449.8	-	-	-	-	-	88.5
TRANSFER TO CONTROLLED MAINTENANCE TRUST	30.0	-	-	-	-	-	20.0
TRANSFER TO HIGHWAY USERS TAX FUND	74.3	-	-	-	-	-	79.0
STATE EDUCATION FUND FROM: WITHHOLDING	119.9	-	-	-	-	-	453.5
ESTIMATED TAX	29.7	-	-	-	-	-	117.6
CORPORATE TAX	14.7	-	-	-	-	-	45.9
MARIJUANA TAXES, TRANSFERS AND DISTRIBUTIONS :							
SALES TAX TRANSFER (2.9% RATE)							
MEDICAL MARIJUANA	2.3	-	-	-	-	-	10.6
RETAIL MARIJUANA	0.3	-	-	-	-	-	5.2
RETAIL MARIJUANA SALES TAX (15% RATE)							
LOCAL GOVERNMENTS	5.0	-	-	-	-	-	17.3
RETAINED BY THE STATE	44.7	-	-	-	-	-	150.3
COLLECTIONS NOT YET ALLOCATED	-	-	-	-	-	-	-
RETAIL MARIJUANA EXCISE TAX (15% RATE)							
PUBLIC SCHOOL CAPITAL CONSTR. ASSISTANCE FUND	14.3	-	-	-	-	-	40.0
PUBLIC SCHOOL FUND	-	-	-	-	-	-	27.8
COLLECTIONS NOT YET ALLOCATED	0.5	-	-	-	-	-	0.2
SELECTED REVENUES IN OTHER FUNDS :							
AVIATION FUND FROM SALES TAXES	8.5	-	-	-	-	-	27.2
AVIATION FUND FROM USE TAXES	-	-	-	-	-	-	0.0
TOTAL AVIATION FUND FROM TAXES	17.0	-	-	-	-	-	54.3
UNCLAIMED INSURANCE MONIES	-	-	-	-	-	-	0.0
UNCLAIMED PROPERTY TRUST FUND	3.7	-	-	-	-	-	72.4
TABOR REFUNDS TAKEN:							
SALES TAX REFUND	-	-	-	-	-	-	0.0
EARNED INCOME TAX CREDIT	-	-	-	-	-	-	0.5

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
FOR THE PERIOD ENDED SEPTEMBER 30, 2018
(EXPRESSED IN MILLIONS)

	July Total	Aug. Total	Sept Total	Rounded Monthly Totals Summarized
EXCISE TAXES :				
SALES	271.004	267.586	263.153	801.743
USE	28.853	24.855	27.653	81.361
CIGARETTE	3.156	3.231	3.232	9.619
TOBACCO	5.715	0.003	0.001	5.719
LIQUOR	4.799	3.781	4.400	12.980
TOTAL EXCISE TAXES.....	313.527	299.456	298.439	911.422
INCOME TAXES :				
INDIVIDUAL :				
WITHHOLDING	523.748	540.325	472.665	1,536.738
ESTIMATED	43.954	26.111	256.672	326.737
WITH RETURN	23.667	31.001	29.481	84.149
LESS : REFUNDS	(28.741)	(24.042)	(18.285)	(71.068)
PLUS : TABOR REFUNDS TAKEN	0.022	0.017	0.012	0.051
INDIVIDUAL (NET)	562.650	573.412	740.545	1,876.607
CORPORATE :				
CORPORATE (NET)	29.426	20.935	173.323	223.684
TOTAL INCOME TAXES.....	592.076	594.347	913.868	2,100.291
OTHER REVENUE :				
ESTATE TAXES	-	-	-	-
INSURANCE TAXES.....	46.665	21.210	0.945	68.820
INVESTMENT INCOME.....	0.324	1.176	1.418	2.918
PARIMUTUEL RACING.....	0.049	0.043	0.044	0.136
COURT RECEIPTS	(0.190)	0.608	0.238	0.656
OTHER INCOME	0.737	2.876	0.832	4.445
TOTAL OTHER REVENUES.....	47.585	25.913	3.477	76.975
TOTAL GENERAL FUND REVENUES.....	953.188	919.716	1,215.784	3,088.688

FOR INFORMATION PURPOSES ONLY

SELECTED EXPENDITURES AND TRANSFERS :				
CIGARETTE TAX DISTRIBUTIONS.....	(0.907)	0.907	0.887	0.887
OLD AGE PENSION.....	-	-	10.036	10.036
OLDER COLORADOANS.....	-	-	10.000	10.000
AGED PROPERTY TAX RELIEF AND HEATING CREDIT.....	0.035	0.016	1.419	1.470
FIREMEN AND POLICE PENSIONS.....	-	-	-	-
GAMING	-	-	-	-
AUGMENTING TRANSFERS IN	-	-	2.428	2.428
AUGMENTING TRANSFERS OUT	523.287	0.450	(73.950)	449.787
TRANSFER TO CONTROLLED MAINTENANCE TRUST.....	30.000	-	-	30.000
TRANSFER TO HIGHWAY USERS TAX FUND	74.250	-	-	74.250
STATE EDUCATION FUND FROM: WITHHOLDING.....	39.853	39.853	40.210	119.916
ESTIMATED TAX.....	9.898	9.898	9.872	29.668
CORPORATE TAX.....	4.856	4.856	5.017	14.729
MARIJUANA TAXES, TRANSFERS AND DISTRIBUTIONS :				
SALES TAX TRANSFER (2.9% RATE)				
MEDICAL MARIJUANA.....	0.752	0.765	0.826	2.343
RETAIL MARIJUANA.....	0.041	0.104	0.138	0.283
RETAIL MARIJUANA SALES TAX (15% RATE)				
LOCAL GOVERNMENTS.....	1.595	1.681	1.687	4.963
RETAINED BY THE STATE.....	14.351	15.130	15.186	44.667
COLLECTIONS NOT YET ALLOCATED.....	0.022	(0.088)	0.019	(0.047)
RETAIL MARIJUANA EXCISE TAX (15% RATE)				
PUBLIC SCHOOL CAPITAL CONSTRUCTION ASSISTANCE	5.290	4.413	4.548	14.251
PUBLIC SCHOOL FUND.....	-	-	-	-
COLLECTIONS NOT YET ALLOCATED.....	(0.075)	0.016	0.569	0.510
SELECTED REVENUES IN OTHER FUNDS :				
AVIATION FUND FROM SALES TAXES	2.782	2.868	2.868	8.518
AVIATION FUND FROM USE TAXES	-	-	-	-
TOTAL AVIATION FUND FROM TAXES	2.782	2.868	11.386	17.036
UNCLAIMED INSURANCE MONIES	-	-	-	-
UNCLAIMED PROPERTY TRUST FUND	0.694	1.307	1.657	3.658
TABOR REFUNDS TAKEN:				
SALES TAX REFUND	0.001	0.001	-	0.002
EARNED INCOME TAX CREDIT	0.020	0.016	0.012	0.048

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