

STATE OF COLORADO  
GENERAL PURPOSE REVENUE FUND  
MONTHLY COMPARATIVE REVENUE SUMMARY - CASH BASIS  
FOR THE MONTH OF MAY, 2019  
(EXPRESSED IN MILLIONS)

	MONTHLY CASH BASIS
	ACTUAL
<b>EXCISE TAXES :</b>	
SALES .....	\$248.5
USE .....	25.2
CIGARETTE .....	3.0
TOBACCO .....	-
LIQUOR .....	4.5
<b>TOTAL EXCISE TAXES .....</b>	<b>281.2</b>
<b>INCOME TAXES :</b>	
<b>INDIVIDUAL :</b>	
WITHHOLDING .....	552.8
ESTIMATED .....	26.1
WITH RETURN .....	40.6
LESS : REFUNDS .....	(63.7)
PLUS : TABOR REFUNDS TAKEN .....	-
<b>INDIVIDUAL ( NET ) .....</b>	<b>555.8</b>
<b>CORPORATE :</b>	
<b>CORPORATE ( NET ) .....</b>	<b>27.4</b>
<b>TOTAL INCOME TAXES .....</b>	<b>583.2</b>
<b>OTHER REVENUE :</b>	
ESTATE TAXES .....	-
INSURANCE TAXES .....	27.9
INVESTMENT INCOME .....	2.8
PARIMUTUEL RACING .....	-
COURT RECEIPTS .....	0.4
OTHER INCOME .....	1.1
<b>TOTAL OTHER REVENUES .....</b>	<b>32.2</b>
<b>TOTAL GENERAL FUND REVENUES .....</b>	<b>896.6</b>

**FOR INFORMATION PURPOSES ONLY**

<b>SELECTED EXPENDITURES AND TRANSFERS :</b>	
CIGARETTE TAX DISTRIBUTIONS .....	0.6
OLD AGE PENSION .....	6.4
OLDER COLORADOANS .....	-
AGED PROPERTY TAX RELIEF AND HEATING CREDIT .....	-
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 .....	39.4
ESTIMATED TAX .....	8.8
CORPORATE TAX .....	4.8
<b>MARIJUANA TAXES, TRANSFERS AND DISTRIBUTIONS :</b>	
SALES TAX TRANSFER (2.9% RATE)	
MEDICAL MARIJUANA .....	0.8
RETAIL MARIJUANA .....	0.1
RETAIL MARIJUANA SALES TAX (15% RATE)	
LOCAL GOVERNMENTS .....	1.6
RETAINED BY THE STATE .....	14.4
COLLECTIONS NOT YET ALLOCATED .....	-
RETAIL MARIJUANA EXCISE TAX (15% RATE)	
PUBLIC SCHOOL CAPITAL CONSTR. ASSISTANCE FUND .....	5.3
PUBLIC SCHOOL FUND .....	0.6
COLLECTIONS NOT YET ALLOCATED .....	-
<b>SELECTED REVENUES IN OTHER FUNDS :</b>	
AVIATION FUND FROM SALES TAXES .....	2.3
AVIATION FUND FROM USE TAXES .....	-
TOTAL AVIATION FUND FROM TAXES .....	4.5
UNCLAIMED INSURANCE MONIES .....	-
UNCLAIMED PROPERTY TRUST FUND .....	6.9
<b>TABOR REFUNDS TAKEN:</b>	
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 MAY 31, 2019  
(EXPRESSED IN MILLIONS)

	YEAR-TO-DATE CASH BASIS				ANNUAL ACCRUAL BASIS		
	ACTUAL	CURRENT ESTIMATE JUN 19	OVER	ORIGINAL ESTIMATE JUN 18	CURRENT ESTIMATE JUN 19	ORIGINAL ESTIMATE JUN 18	AUDITED 2017-18 ACTUAL
			(UNDER) CURRENT ESTIMATE				
<b>EXCISE TAXES :</b>							
SALES .....	\$2,779.7	\$2,767.8	\$11.9	\$2,780.7	\$3,048.5	\$3,051.4	2,926.0
USE .....	316.3	314.3	2.0	298.9	343.4	325.6	309.9
CIGARETTE .....	30.5	30.2	0.3	29.7	33.1	32.6	34.6
TOBACCO .....	22.2	22.0	0.2	22.4	22.4	23.1	16.4
LIQUOR .....	43.9	43.0	0.9	43.0	47.6	47.4	46.5
<b>TOTAL EXCISE TAXES.....</b>	<b>3,192.6</b>	<b>3,177.3</b>	<b>15.3</b>	<b>3,174.7</b>	<b>3,495.0</b>	<b>3,480.1</b>	<b>3,333.4</b>
<b>INCOME TAXES :</b>							
<b>INDIVIDUAL :</b>							
WITHHOLDING .....	6,060.2	6,049.9	10.3	5,943.5	6,519.0	6,425.8	6,088.0
ESTIMATED .....	1,457.2	1,442.7	14.5	1,501.3	1,685.2	1,750.6	1,659.8
WITH RETURN .....	1,005.8	999.9	5.9	925.2	1,127.0	946.2	964.7
LESS : REFUNDS .....	(1,047.7)	(1,044.3)	(3.4)	(1,161.8)	(1,125.7)	(1,256.3)	(1,135.8)
PLUS : TABOR REFUNDS TAKEN .....	0.2	-	0.2	-	-	-	0.5
<b>INDIVIDUAL ( NET ) .....</b>	<b>7,475.7</b>	<b>7,448.2</b>	<b>27.5</b>	<b>7,208.2</b>	<b>8,205.5</b>	<b>7,866.3</b>	<b>7,577.2</b>
<b>CORPORATE :</b>							
<b>CORPORATE ( NET ) .....</b>	<b>709.3</b>	<b>700.7</b>	<b>8.6</b>	<b>657.2</b>	<b>964.0</b>	<b>839.7</b>	<b>781.8</b>
<b>TOTAL INCOME TAXES.....</b>	<b>8,185.0</b>	<b>8,148.9</b>	<b>36.1</b>	<b>7,865.4</b>	<b>9,169.5</b>	<b>8,706.0</b>	<b>8,359.0</b>
<b>OTHER REVENUE :</b>							
ESTATE TAXES .....	-	-	-	-	-	-	-
INSURANCE TAXES .....	317.3	311.3	6.0	309.9	315.6	313.6	303.6
INVESTMENT INCOME.....	15.4	8.0	7.4	11.0	14.2	16.3	19.5
PARIMUTUEL RACING .....	0.5	0.5	-	0.5	0.5	0.6	0.5
COURT RECEIPTS .....	3.6	4.2	(0.6)	3.7	4.5	4.0	4.4
OTHER INCOME .....	31.8	20.8	11.0	19.3	42.2	20.6	178.2
<b>TOTAL OTHER REVENUES.....</b>	<b>368.6</b>	<b>344.8</b>	<b>23.8</b>	<b>344.4</b>	<b>377.0</b>	<b>355.1</b>	<b>506.2</b>
<b>TOTAL GENERAL FUND REVENUES.....</b>	<b>11,746.2</b>	<b>11,671.0</b>	<b>75.2</b>	<b>11,384.5</b>	<b>13,041.5</b>	<b>12,541.2</b>	<b>12,198.6</b>

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<b>SELECTED EXPENDITURES AND TRANSFERS :</b>							
CIGARETTE TAX DISTRIBUTIONS.....	7.1	7.0	0.1	6.8	7.7	7.6	9.7
OLD AGE PENSION.....	74.6	74.7	(0.1)	91.7	87.2	102.6	91.3
OLDER COLORADOANS.....	10.0	10.0	-	-	10.0	-	25.0
AGED PROPERTY TAX RELIEF AND HEATING CREDIT.....	4.4	4.4	-	4.4	5.7	5.6	4.9
FIREMEN AND POLICE PENSIONS.....	4.2	4.3	(0.1)	4.3	4.3	4.3	4.4
GAMING .....	-	-	-	-	-	-	16.9
AUGMENTING TRANSFERS IN .....	20.8	-	-	-	-	-	55.4
AUGMENTING TRANSFERS OUT .....	476.3	-	-	-	-	-	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.....	440.1	-	-	-	-	-	453.5
ESTIMATED TAX.....	108.7	-	-	-	-	-	117.6
CORPORATE TAX.....	54.8	-	-	-	-	-	45.9
<b>MARIJUANA TAXES, TRANSFERS AND DISTRIBUTIONS :</b>							
<b>SALES TAX TRANSFER (2.9% RATE)</b>							
MEDICAL MARIJUANA.....	8.4	-	-	-	-	-	10.6
RETAIL MARIJUANA.....	0.9	-	-	-	-	-	5.2
<b>RETAIL MARIJUANA SALES TAX (15% RATE)</b>							
LOCAL GOVERNMENTS.....	17.5	-	-	-	-	-	17.3
RETAINED BY THE STATE.....	157.1	-	-	-	-	-	150.3
COLLECTIONS NOT YET ALLOCATED.....	-	-	-	-	-	-	-
<b>RETAIL MARIJUANA EXCISE TAX (15% RATE)</b>							
PUBLIC SCHOOL CAPITAL CONSTR. ASSISTANCE FUND.....	47.3	-	-	-	-	-	40.0
PUBLIC SCHOOL FUND.....	5.3	-	-	-	-	-	27.8
COLLECTIONS NOT YET ALLOCATED.....	(0.1)	-	-	-	-	-	0.2
<b>SELECTED REVENUES IN OTHER FUNDS :</b>							
AVIATION FUND FROM SALES TAXES .....	27.6	-	-	-	-	-	27.2
AVIATION FUND FROM USE TAXES .....	-	-	-	-	-	-	0.0
TOTAL AVIATION FUND FROM TAXES .....	55.3	-	-	-	-	-	54.3
UNCLAIMED INSURANCE MONIES .....	-	-	-	-	-	-	0.0
UNCLAIMED PROPERTY TRUST FUND .....	96.4	-	-	-	-	-	72.4
<b>TABOR REFUNDS TAKEN:</b>							
SALES TAX REFUND .....	-	-	-	-	-	-	0.0
EARNED INCOME TAX CREDIT .....	0.2	-	-	-	-	-	0.5

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**STATE OF COLORADO  
GENERAL PURPOSE REVENUE FUND  
MONTHLY COMPARATIVE REVENUE SUMMARY  
FOR THE PERIOD ENDED MAY 31, 2019  
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Summarized Monthly Compared to Year-to-Date Totals

	July Total	Aug. Total	Sept Total	Oct Total	Nov Total	Dec Total	Jan Total	Feb Total	Mar Total	Apr Total	May Total	Rounded Monthly Totals Summarized
<b>EXCISE TAXES :</b>												
SALES .....	271.004	267.586	263.153	258.126	246.780	234.381	283.116	230.368	219.753	256.947	248.467	2,779.681
USE .....	28.853	24.855	27.653	33.487	32.768	29.771	35.791	24.168	25.765	27.990	25.199	316.300
CIGARETTE .....	3.156	3.231	3.232	2.740	2.876	2.668	2.333	11.484	(6.541)	2.323	3.042	30.544
TOBACCO .....	5.715	0.003	0.001	5.857	0.032	0.009	5.531	(0.418)	0.215	5.216	0.004	22.165
LIQUOR .....	4.799	3.781	4.400	3.559	4.049	4.091	5.062	3.156	3.434	3.064	4.523	43.918
<b>TOTAL EXCISE TAXES.....</b>	<b>313.527</b>	<b>299.456</b>	<b>298.439</b>	<b>303.769</b>	<b>286.505</b>	<b>270.920</b>	<b>331.833</b>	<b>268.758</b>	<b>242.626</b>	<b>295.540</b>	<b>281.235</b>	<b>3,192.608</b>
<b>INCOME TAXES :</b>												
<b>INDIVIDUAL :</b>												
WITHHOLDING .....	523.748	540.325	472.665	546.752	543.449	556.152	635.316	549.612	592.451	546.916	552.792	6,060.178
ESTIMATED .....	43.954	26.111	256.672	35.297	21.166	53.637	268.044	11.731	23.230	691.247	26.100	1,457.189
WITH RETURN .....	23.667	31.001	29.481	105.058	26.115	23.373	23.579	35.264	89.398	578.260	40.575	1,005.771
LESS : REFUNDS .....	(28.741)	(24.042)	(18.285)	(62.481)	(39.748)	(22.498)	(27.092)	(237.660)	(238.309)	(285.227)	(63.657)	(1,047.740)
PLUS : TABOR REFUNDS TAKEN .....	0.022	0.017	0.012	0.019	0.014	0.009	0.007	0.013	0.010	0.020	0.039	0.182
<b>INDIVIDUAL ( NET ).....</b>	<b>562.650</b>	<b>573.412</b>	<b>740.545</b>	<b>624.645</b>	<b>550.996</b>	<b>610.673</b>	<b>899.854</b>	<b>358.960</b>	<b>466.780</b>	<b>1,531.216</b>	<b>555.849</b>	<b>7,475.580</b>
<b>CORPORATE :</b>												
<b>CORPORATE ( NET ).....</b>	<b>29.426</b>	<b>20.935</b>	<b>173.323</b>	<b>31.381</b>	<b>(5.959)</b>	<b>101.829</b>	<b>38.118</b>	<b>8.377</b>	<b>59.399</b>	<b>225.156</b>	<b>27.385</b>	<b>709.370</b>
<b>TOTAL INCOME TAXES.....</b>	<b>592.076</b>	<b>594.347</b>	<b>913.868</b>	<b>656.026</b>	<b>545.037</b>	<b>712.502</b>	<b>937.972</b>	<b>367.337</b>	<b>526.179</b>	<b>1,756.372</b>	<b>583.234</b>	<b>8,184.950</b>
<b>OTHER REVENUE :</b>												
ESTATE TAXES .....	-	-	-	-	-	-	-	-	-	-	-	-
INSURANCE TAXES.....	46.665	21.210	0.945	49.579	18.686	0.757	2.245	53.961	47.120	48.234	27.879	317.281
INVESTMENT INCOME.....	0.324	1.176	1.418	1.191	1.588	0.975	0.741	1.483	1.909	1.749	2.834	15.388
PARIMUTUEL RACING.....	0.049	0.043	0.044	0.040	0.037	0.042	0.039	0.037	0.038	0.043	0.038	0.450
COURT RECEIPTS.....	(0.190)	0.608	0.238	0.348	0.318	0.360	0.361	0.364	0.397	0.383	0.368	3.555
OTHER INCOME.....	0.737	2.876	0.832	0.922	1.060	1.628	15.239	2.554	3.837	0.951	1.134	31.770
<b>TOTAL OTHER REVENUES.....</b>	<b>47.585</b>	<b>25.913</b>	<b>3.477</b>	<b>52.080</b>	<b>21.689</b>	<b>3.762</b>	<b>18.625</b>	<b>58.399</b>	<b>53.301</b>	<b>51.360</b>	<b>32.253</b>	<b>368.444</b>
<b>TOTAL GENERAL FUND REVENUES.....</b>	<b>953.188</b>	<b>919.716</b>	<b>1,215.784</b>	<b>1,011.875</b>	<b>853.231</b>	<b>987.184</b>	<b>1,288.430</b>	<b>694.494</b>	<b>822.106</b>	<b>2,103.272</b>	<b>896.722</b>	<b>11,746.002</b>

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<b>SELECTED EXPENDITURES AND TRANSFERS :</b>												
CIGARETTE TAX DISTRIBUTIONS.....	(0.907)	0.907	0.887	0.909	0.909	0.771	0.809	0.751	0.656	0.745	0.645	7.082
OLD AGE PENSION.....	-	-	10.036	19.458	-	6.456	12.874	6.410	-	12.994	6.373	74.601
OLDER COLORADOANS.....	-	-	10.000	-	-	-	-	-	-	-	-	10.000
AGED PROPERTY TAX RELIEF AND HE FIREMEN AND POLICE PENSIONS.....	0.035	0.016	1.419	0.023	0.022	1.741	0.095	0.054	0.880	0.103	0.015	4.403
GAMING.....	-	-	-	-	-	-	-	-	-	-	-	-
AUGMENTING TRANSFERS IN.....	-	-	2.428	0.817	8.907	-	-	8.630	-	-	-	20.782
AUGMENTING TRANSFERS OUT.....	523.287	0.450	(73.950)	(1.740)	-	-	3.000	-	-	25.242	-	476.289
TRANSFER TO CONTROLLED MAINTENANCE	30.000	-	-	-	-	-	-	-	-	-	-	30.000
TRANSFER TO HIGHWAY USERS TAX FUND	74.250	-	-	-	-	-	-	-	-	-	-	74.250
STATE EDUCATION FUND FROM: WITH ESTIMATED TAX.....	39.853	39.853	40.210	40.210	40.210	40.508	40.508	40.508	39.425	39.425	39.425	440.135
CORPORATE TAX.....	4.856	4.856	5.017	5.017	5.017	5.165	5.165	5.165	4.849	4.849	4.849	54.805
<b>MARIJUANA TAXES, TRANSFERS AND DISTRIBUTIONS :</b>												
<b>SALES TAX TRANSFER (2.9% RATE)</b>												
MEDICAL MARIJUANA.....	0.752	0.765	0.826	0.791	0.759	0.779	0.715	0.727	0.721	0.822	0.792	8.449
RETAIL MARIJUANA.....	0.041	0.104	0.138	(0.162)	0.098	0.064	0.054	0.109	0.125	0.142	0.139	0.852
<b>RETAIL MARIJUANA SALES TAX (15% RATE)</b>												
LOCAL GOVERNMENTS.....	1.595	1.681	1.687	1.628	1.520	1.476	1.613	1.483	1.457	1.718	1.602	17.460
RETAINED BY THE STATE.....	14.351	15.130	15.186	14.633	13.737	13.228	14.567	13.320	13.111	15.504	14.376	157.143
COLLECTIONS NOT YET ALLOCATED	0.022	(0.088)	0.019	0.074	(0.064)	0.065	(0.049)	0.021	(0.002)	(0.035)	0.045	0.008
<b>RETAIL MARIJUANA EXCISE TAX (15% RATE)</b>												
PUBLIC SCHOOL CAPITAL CONSTRUCTION	5.290	4.413	4.548	4.769	4.524	4.489	3.946	5.343	2.677	1.967	5.321	47.287
PUBLIC SCHOOL FUND.....	-	-	-	-	-	-	-	-	1.735	2.928	0.591	5.254
COLLECTIONS NOT YET ALLOCATED	(0.075)	0.016	0.569	(0.086)	0.107	0.203	(0.289)	(0.058)	(0.518)	0.061	(0.029)	(0.099)
<b>SELECTED REVENUES IN OTHER FUNDS :</b>												
AVIATION FUND FROM SALES TAXES.....	2.782	2.868	2.868	2.510	2.848	2.490	2.445	2.271	1.989	2.297	2.265	27.633
AVIATION FUND FROM USE TAXES.....	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL AVIATION FUND FROM TAXES.....	2.782	2.868	11.386	5.020	5.697	4.979	4.890	4.542	3.978	4.594	4.530	55.266
UNCLAIMED INSURANCE MONIES.....	-	-	-	-	-	-	-	-	-	-	-	-
UNCLAIMED PROPERTY TRUST FUND.....	0.694	1.307	1.657	22.571	35.639	7.663	2.733	2.861	2.163	12.190	6.923	96.401
<b>TABOR REFUNDS TAKEN:</b>												
SALES TAX REFUND.....	0.001	0.001	-	-	0.001	-	-	0.001	-	-	0.001	0.005
EARNED INCOME TAX CREDIT.....	0.020	0.016	0.012	0.019	0.013	0.009	0.007	0.012	0.010	0.020	0.038	0.176

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

