

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2015-16 Budget Request  
Fund 15RS-Marijuana Tax Cash Fund  
Section 39-28.8-501, C.R.S. (2014)

	Appropriated FY 2014-15	Requested FY 2015-16	Projected FY 2016-17
<b>Year Beginning Fund Balance (A)</b>	<b>\$0</b>	<b>\$64,838,338</b>	<b>\$150,634,871</b>
Changes in Cash Assets	\$64,838,338	\$85,796,533	\$103,142,861
Changes in Non-Cash Assets	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0
Changes in Total Liabilities	\$0	\$0	\$0
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>\$64,838,338</b>	<b>\$85,796,533</b>	<b>\$103,142,861</b>
<b>Assets Total</b>	<b>\$64,838,338</b>	<b>\$150,634,871</b>	<b>\$253,777,732</b>
Cash (B)	\$64,838,338	\$150,634,871	\$253,777,732
Other Assets(Detail as necessary)	\$0	\$0	\$0
Receivables	\$0	\$0	\$0
<b>Liabilities Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Payables (C)		\$0	\$0
Accrued Liabilities	\$0	\$0	\$0
<b>Ending Fund Balance (D)</b>	<b>\$64,838,338</b>	<b>\$150,634,871</b>	<b>\$253,777,732</b>
<b>Logical Test</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>
<b>Net Cash Assets - (B-C)</b>	<b>\$64,838,338</b>	<b>\$150,634,871</b>	<b>\$253,777,732</b>
<b>Change from Prior Year Fund Balance (D-A)</b>	<b>\$64,838,338</b>	<b>\$85,796,533</b>	<b>\$103,142,861</b>
<b>Cash Flow Summary</b>			
<b>Retail Marijuana Revenue Total</b>	<b>\$77,780,360</b>	<b>\$94,163,527</b>	<b>\$94,163,527</b>
Transfer from Marijuana Cash Fund	\$18,938,725	\$0	\$0
2.9% Sales Tax	\$9,433,515	\$14,169,187	\$14,169,187
10% Additional Sales Tax (does not include 15% local share)	\$27,649,958	\$42,213,767	\$42,213,767
15% Excise Tax (in excess of \$40 million)	\$21,758,162	\$37,780,573	\$37,780,573
<b>Medical Marijuana Revenue Total</b>	<b>\$14,153,074</b>	<b>\$16,579,334</b>	<b>\$16,579,334</b>
2.9% Sales Tax	\$14,153,074	\$16,579,334	\$16,579,334
<b>Expenses Total</b>	<b>\$27,095,096</b>	<b>\$24,946,328</b>	<b>\$7,600,000</b>
Program Costs	\$27,095,096	\$24,946,328	\$7,600,000
<b>Net Cash Flow</b>	<b>\$64,838,338</b>	<b>\$85,796,533</b>	<b>\$103,142,861</b>

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	Appropriated FY 2014-15	Requested FY 2015-16	Projected FY 2016-17
Fund Expenditures Line Item Detail	Appropriated FY 2014-15	Requested FY 2015-16	Projected FY 2016-17
<b>Department of Revenue-Adjustments to 2014 Long Bill</b>			
(1) Executive Director's Office, Health, Life and Dental	\$156,993	\$476,066	\$476,066
(1) Executive Director's Office, Short-term Disability	\$8,983	\$7,107	\$7,107
(1) Executive Director's Office, Amortization Equalization Disbursement	\$163,298	\$142,126	\$142,126
(1) Executive Director's Office, Supplemental Amortization Equalization Disbursement	\$153,092	\$137,281	\$137,281
(1) Executive Director's Office, Salary Survey	\$118,173	\$43,125	\$43,125
(1) Executive Director's Office, Merit Pay	\$11,953	\$34,939	\$34,939
(1) Executive Director's Office, Payments to OIT	\$182,111	\$0	\$0
(7) Enforcement Business Group (G) Marijuana Enforcement, Marijuana Enforcement	\$6,345,951	\$6,476,077	\$6,554,141
(7) Enforcement Business Group (G) Marijuana Enforcement, Indirect Cost Assessment	\$459,446	\$283,279	\$205,215
<b>Subtotal</b>	<b>\$7,600,000</b>	<b>\$7,600,000</b>	<b>\$7,600,000</b>
<b>Other Department Adjustments to 2014 Long Bill</b>			
Department of Public Health and Environment	\$320,388	\$320,388	
Department of Public Safety	\$159,983	\$159,983	
Department of Law	\$76,000	\$76,000	
<b>Subtotal</b>	<b>\$556,371</b>	<b>\$556,371</b>	<b>\$0</b>
<b>SB 14-215 Appropriations and Transfers for New Programs</b>			
Department of Education	\$1,912,073	\$2,280,444	
Office of Governor	\$145,392	\$190,097	
Department of Human Services	\$5,812,703	\$2,000,000	
Department of Law	\$1,242,664	\$1,604,766	
Department of Public Health and Environment	\$5,038,060	\$5,439,322	
Department of Health Care and Policy and Financing		\$2,130,000	
Transfer to General Fund	\$4,787,832	\$2,000,000	
<b>Subtotal</b>	<b>\$18,938,725</b>	<b>\$15,644,629</b>	<b>\$0</b>
<b>New Spending</b>			
Office of Governor		\$150,000	
Department of Health Care and Policy and Financing		\$150,000	
Department of Public Safety		\$145,328	
Department of Revenue		\$250,000	
Department of Transportation		\$450,000	
<b>Subtotal</b>		<b>\$1,145,328</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$27,095,096</b>	<b>\$24,946,328</b>	<b>\$7,600,000</b>

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Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	N/A	N/A	N/A	N/A
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A
<b>Excess Uncommitted Fee Reserve Balance</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Compliance Plan (narrative)</b>	Exempt from the 16.5% reserve requirement			

Cash Fund Narrative Information	
Purpose/Background of Fund	This fund was created for the purpose of regulating and controlling the cultivation, manufacture, distribution and sale, of retail marijuana
Fee Sources	Taxes
Non-Fee Sources	None
Long Bill Groups Supported by Fund	Executive Director's Office, Marijuana Enforcement, Other Departments

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	Actual FY 2012-13	Actual FY 2013-14	Appropriated FY 2014-15	Requested FY 2015-16	Projected FY 2016-17
<b>Year Beginning Fund Balance (A)</b>	<b>\$2,370,508</b>	<b>\$4,383,320</b>	<b>\$25,463,613</b>	<b>\$8,979,993</b>	<b>\$13,021,814</b>
Changes in Cash Assets	\$2,021,188	\$21,603,815	(\$16,935,889)	\$4,267,956	\$3,732,375
Changes in Non-Cash Assets	\$11,141	\$21,716	(\$130,858)	\$65,429	(\$32,714)
Changes in Long-Term Assets	(\$12,750)	\$69,744	(\$34,872)	\$17,436	(\$8,718)
Changes in Total Liabilities	(\$6,767)	(\$614,982)	\$618,000	(\$309,000)	\$154,500
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>\$2,012,812</b>	<b>\$21,080,293</b>	<b>(\$16,483,619)</b>	<b>\$4,041,821</b>	<b>\$3,845,443</b>
<b>Assets Total</b>	<b>\$4,592,744</b>	<b>\$26,288,019</b>	<b>\$9,186,400</b>	<b>\$13,537,221</b>	<b>\$17,228,163</b>
Cash (B)	\$4,581,344	\$26,185,159	\$9,249,269	\$13,517,226	\$17,249,601
Other Assets(Detail as necessary)	\$11,141	\$32,857	(\$98,001)	(\$32,572)	(\$65,287)
Receivables	\$259	\$70,003	\$35,131	\$52,567	\$43,849
<b>Liabilities Total</b>	<b>\$209,424</b>	<b>\$824,406</b>	<b>\$206,406</b>	<b>\$515,406</b>	<b>\$360,906</b>
Payables (C)	\$101,330	\$525,392	\$525,392	\$525,392	\$525,392
Accrued Liabilities	\$108,094	\$299,014	(\$318,986)	(\$9,986)	(\$164,486)
<b>Ending Fund Balance (D)</b>	<b>\$4,383,320</b>	<b>\$25,463,613</b>	<b>\$8,979,993</b>	<b>\$13,021,814</b>	<b>\$16,867,257</b>
<b>Logical Test</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>
<b>Net Cash Assets - (B-C)</b>	<b>\$4,480,014</b>	<b>\$25,659,767</b>	<b>\$8,723,877</b>	<b>\$12,991,834</b>	<b>\$16,724,209</b>
<b>Change from Prior Year Fund Balance (D-A)</b>	<b>\$2,012,812</b>	<b>\$21,080,293</b>	<b>(\$16,483,619)</b>	<b>\$4,041,821</b>	<b>\$3,845,443</b>
<b>Cash Flow Summary</b>					
Retail Marijuana Revenue Total		\$12,816,034	\$2,811,315	\$2,877,054	\$2,877,054
2.9% Sales Tax	\$0	\$7,668,035	\$0	\$0	\$0
10% Additional Sales Tax (does not include 15% local share)	\$0	\$2,706,299	\$0	\$0	\$0
15% Excise Tax (in excess of \$40 million)	\$0	\$0	\$0	\$0	\$0
Background Checks	\$0	\$0	\$43,645	\$57,752	\$57,752
Fees	\$0	\$2,444,450	\$2,795,920	\$2,847,824	\$2,847,824
Refunds	\$0	(\$2,750)	(\$41,939)	(\$42,717)	(\$42,717)
Short Checks	\$0	\$0	(\$27,959)	(\$28,478)	(\$28,478)
Fines	\$0	\$0	\$33,551	\$34,174	\$34,174
Interest	\$0	\$0	\$8,097	\$8,499	\$8,499
Medical Marijuana Revenue Total	\$4,116,153	\$17,823,857	\$4,529,862	\$4,516,330	\$4,516,878
2.9% Sales Tax	\$0	\$10,562,577	\$0	\$0	\$0
Background Checks	\$60,904	\$37,544	\$161,009	\$196,398	\$196,398
Fees	\$4,056,906	\$7,132,924	\$4,429,385	\$4,377,481	\$4,377,481
Refunds	(\$74,917)	(\$147,024)	(\$66,441)	(\$65,662)	(\$65,662)
Short Checks	\$0		(\$44,294)	(\$43,775)	(\$43,775)
Fines	\$35,000	\$119,000	\$37,831	\$39,644	\$40,191
Interest	\$38,260	\$118,322	\$12,372	\$12,244	\$12,245

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	Actual FY 2012-13	Actual FY 2013-14	Appropriated FY 2014-15	Requested FY 2015-16	Projected FY 2016-17
Miscellaneous Revenue	\$0	\$514	\$0	\$0	\$0
Expenses Total	\$2,103,341	\$9,559,599	\$23,824,797	\$3,351,563	\$3,548,489
Program Costs	\$1,389,019	\$3,492,794	\$23,388,714	\$2,643,453	\$2,762,315
Common Policies (Personal Services)	\$195,676	\$315,212	\$0	\$0	\$0
Common Policies (Operating)	\$498,802	\$638,980	\$74,175	\$89,073	\$89,073
Common Policies (Information Technology)	\$0	\$0	\$110,550	\$129,464	\$129,464
Indirect Costs	\$19,844	\$213,880	\$251,358	\$489,573	\$567,637
Legislation		\$4,898,732	\$0	\$0	\$0
Net Cash Flow	\$2,012,812	\$21,080,293	(\$16,483,619)	\$4,041,821	\$3,845,443

Fund Expenditures Line Item Detail	Actual FY 2012-13	Actual FY 2013-14	Appropriated FY 2014-15	Requested FY 2015-16	Projected FY 2016-17
<b>(1) Executive Director's Office</b>					
Personal Services	\$0		\$251,461	\$251,461	\$251,461
Operating Expenses	\$0	\$0	\$11,245	\$11,245	\$11,245
Health, Life, Dental	\$124,312	\$197,650	\$3,131	\$215,908	\$215,908
Short-term Disability	\$2,016	\$2,997	\$976	\$3,055	\$3,055
S.B. 04-257 Amortization Equalization Disbursement	\$37,310	\$60,125	\$17,734	\$61,085	\$61,329
S.B. 06-235 Supplemental Amortization Equalization Disbursement	\$32,037	\$54,440	\$16,625	\$59,003	\$59,298
Salary Survey	\$0	\$0	\$18,509	\$18,323	\$18,323
Merit Pay	\$0	\$0	\$0	\$13,442	\$13,442
Shift Differential	\$0	\$0	\$0	\$0	\$0
Workers' Compensation	\$34,661	\$9,918	\$44,371	\$60,125	\$60,125
Capital Outlay	\$0	\$15,346	\$0	\$0	\$0
Variable Vehicle Payments	\$20,342	\$16,039	\$24,729	\$24,729	\$24,729
Postage			\$9,317	\$9,317	\$9,317
Legal Services	\$19,828	\$258,588	\$577,872	\$497,617	\$497,617
Administrative Law Judge Services	\$0	\$0	\$0	\$0	\$0
Purchase of Services from Computer Center	\$155,549	\$153,692	\$0	\$0	\$0
Colorado State Network	\$27,575	\$28,524	\$0	\$0	\$0
Management and Administration of OIT	\$3,752	\$28,487	\$0	\$0	\$0
Payments to Risk Management and Property Funds	\$5,729	\$4,952	\$12,260	\$11,404	\$11,404
Vehicles Lease Payments	\$32,806	\$35,563	\$69,387	\$50,756	\$50,756
Leased Space	\$177,624	\$67,925	\$344,545	\$344,545	\$344,545
Capitol Complex Leased Space	\$3,334	\$1,451	\$0	\$0	\$0
OIT Payments			\$110,550	\$129,464	\$129,464
Communications Services Payments	\$0	\$0	\$0	\$0	\$0
COFRS Modernization	\$17,603	\$16,808	\$17,544	\$17,544	\$17,544
Information Technology Security	\$0	\$1,687	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$694,479</b>	<b>\$954,193</b>	<b>\$1,530,256</b>	<b>\$1,779,023</b>	<b>\$1,779,562</b>

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Section 12-43-501, C.R.S. (2014)

	Actual FY 2012-13	Actual FY 2013-14	Appropriated FY 2014-15	Requested FY 2015-16	Projected FY 2016-17
<b>(2) Central Department Operations Division</b>					
Personal Services	\$5,808	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$5,808</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>(2) Information Technology Division</b>					
Personal Services	\$0	\$0	\$7,150	\$7,150	\$7,150
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,150</b>	<b>\$7,150</b>	<b>\$7,150</b>
<b>(3) Taxation Business Group</b>					
(A) Administration, CITA Annual Maintenance and Support	\$0	\$0	\$1,850,000	\$10,000	\$10,000
(B) Taxation and Compliance Division, Personal Services	\$0	\$0	\$982,517	\$1,001,026	\$1,019,349
(B) Taxation and Compliance Division, Operating Expenses	\$0	\$0	\$15,675	\$15,675	\$15,675
(C) Taxpayer Services Division, Personal Services	\$0	\$0	\$145,886	\$145,886	\$145,886
(C) Taxpayer Services Division, Operating Expenses	\$0	\$0	\$3,230	\$3,230	\$3,230
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,997,308</b>	<b>\$1,175,817</b>	<b>\$1,194,140</b>
<b>(7) Enforcement Business Group</b>					
(G) Marijuana Enforcement, Marijuana Enforcement	\$1,387,011	\$3,171,863	\$0	\$0	\$0
(G) Marijuana Enforcement, Indirect Cost Assessment		\$318,170	\$0	\$241,566	\$319,630
<b>Subtotal</b>	<b>\$1,387,011</b>	<b>\$3,490,034</b>	<b>\$0</b>	<b>\$241,566</b>	<b>\$319,630</b>
<b>Division and Department Indirect Costs</b>					
Executive Director's Office	\$14,036				
Enforcement Business Group Administration	\$0	\$213,880	\$251,358	\$248,007	\$248,007
<b>Subtotal</b>	<b>\$14,036</b>	<b>\$213,880</b>	<b>\$251,358</b>	<b>\$248,007</b>	<b>\$248,007</b>
<b>Other Costs</b>					
Postage	\$2,008	\$2,760			
Transfer to Marijuana Tax Cash Fund			\$18,938,725		
HB 11-1043 Medical Marijuana FY 2011-12 Appropriation					
HB 13-1317 Implementation of A64 Majority-DOR		\$863,223			
HB 13-1317 Implementation of A64 Majority-Law		\$0			
HB 13-1318 Marijuana Taxes-DOR		\$1,836,194			
DHS/DHCPF, 39-26-123 (6) C.R.S.		\$2,000,000			
SB 13-230 Department of Public Safety		\$54,800			
SB 13-283 Implementation of A64-CDPHE		\$125,011			
SB 13-283 Implementation of A64-CDPS		\$19,505			
HB 14-1361			\$100,000	(\$100,000)	
<b>Subtotal</b>	<b>\$2,008</b>	<b>\$4,901,492</b>	<b>\$19,038,725</b>	<b>(\$100,000)</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$2,103,341</b>	<b>\$9,559,599</b>	<b>\$23,824,797</b>	<b>\$3,351,563</b>	<b>\$3,548,489</b>

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Fund 15Z0-Marijuana Cash Fund  
Section 12-43-501, C.R.S. (2014)

<b>Cash Fund Reserve Balance</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Requested</b>
	<b>FY 2012-13</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$4,383,320	\$25,463,613	\$8,979,993	\$13,021,814
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$347,051	\$1,577,334	\$3,931,091	\$553,008
<b>Excess Uncommitted Fee Reserve Balance</b>	<b>\$4,036,269</b>	<b>\$23,886,279</b>	<b>\$5,048,902</b>	<b>\$12,468,807</b>
<b>Compliance Plan (narrative)</b>	The Department has statutory fee setting authority and will adjust fees to be compliant with the target fee reserve by FY 2014-15.			

<b>Cash Fund Narrative Information</b>	
Purpose/Background of Fund	This fund was created for the purpose of regulating and controlling the cultivation, manufacture, distribution and sale, of medical marijuana
Fee Sources	Licensing Fees
Non-Fee Sources	Taxes
Long Bill Groups Supported by Fund	Executive Director's Office, Central Department Operations, Office of Information Technology, Taxation Business Group, Enforcement Business Group Administration, Marijuana Enforcement

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Department of Revenue  
FY 2015-16 Budget Request  
Fund #16V0-Racing Cash Fund  
Section 12-60-205 (1), C.R.S. (2014)

	Actual FY 2012-13	Actual FY 2013-14	Appropriated FY 2014-15	Requested FY 2015-16	Projected FY 2016-17
<b>Year Beginning Fund Balance (A)</b>	<b>\$408,175</b>	<b>\$404,452</b>	<b>\$198,755</b>	<b>\$236,885</b>	<b>\$232,013</b>
Changes in Cash Assets	(\$191,319)	\$29,792	(\$85,344)	\$29,098	\$15,164
Changes in Non-Cash Assets	\$0	\$5,500	(\$2,750)	\$1,375	(\$688)
Changes in Long-Term Assets	\$105,755	(\$108,564)	\$54,282	(\$27,141)	\$13,571
Changes in Total Liabilities	\$81,841	(\$132,424)	\$71,941	(\$8,204)	\$3,288
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>(\$3,723)</b>	<b>(\$205,697)</b>	<b>\$38,130</b>	<b>(\$4,872)</b>	<b>\$31,335</b>
<b>Assets Total</b>	<b>\$496,210</b>	<b>\$422,937</b>	<b>\$389,126</b>	<b>\$392,458</b>	<b>\$420,505</b>
Cash (B)	\$290,455	\$320,247	\$234,903	\$264,001	\$279,165
Receivables	\$205,755	\$97,191	\$151,473	\$124,332	\$137,902
Other Assets (Exempt Asset)	\$0	\$5,500	\$2,750	\$4,125	\$3,438
<b>Liabilities Total</b>	<b>\$91,758</b>	<b>\$224,182</b>	<b>\$152,241</b>	<b>\$160,445</b>	<b>\$157,157</b>
Payables (C)	\$91,758	\$160,526	\$136,327	\$140,552	\$132,291
Accrued Liabilities	\$0	\$63,656	\$15,914	\$19,893	\$24,866
<b>Ending Fund Balance (D)</b>	<b>\$404,452</b>	<b>\$198,755</b>	<b>\$236,885</b>	<b>\$232,013</b>	<b>\$263,348</b>
<b>Logical Test</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>
<b>Net Cash Assets - (B-C)</b>	<b>\$198,697</b>	<b>\$159,721</b>	<b>\$98,576</b>	<b>\$123,449</b>	<b>\$146,874</b>
<b>Change from Prior Year Fund Balance (D-A)</b>	<b>(\$3,723)</b>	<b>(\$205,697)</b>	<b>\$38,130</b>	<b>(\$4,872)</b>	<b>\$31,335</b>
<b>Cash Flow Summary</b>					
Revenue Total	\$1,395,453	\$1,172,697	\$1,457,991	\$1,435,399	\$1,485,399
Background Fees	\$22,810	\$21,831	\$21,831	\$21,831	\$21,831
License Fees	\$1,372,643	\$1,250,932	\$1,422,592	\$1,400,000	\$1,450,000
Other Business Licenses/Permits	\$0	(\$100,000)	\$13,568	\$13,568	\$13,568
Refunds		(\$75)			
Miscellaneous Revenue		\$9			
<b>Expenses Total</b>	<b>\$1,399,176</b>	<b>\$1,378,394</b>	<b>\$1,419,861</b>	<b>\$1,440,271</b>	<b>\$1,454,064</b>
Program Costs (Personal Services)	\$765,030	\$769,630	\$868,313	\$909,952	\$923,425
Program Costs (Operating)	\$164,663	\$279,907	\$176,592	\$176,592	\$176,592
Common Policies (Personal Services)	\$95,133	\$101,817	\$142,854	\$145,350	\$145,670



Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2015-16 Budget Request  
Fund #16V0-Racing Cash Fund  
Section 12-60-205 (1), C.R.S. (2014)

	Actual	Actual	Appropriated	Requested	Projected
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Common Policies (Operating)	\$119,664	\$66,660	\$77,045	\$86,806	\$86,806
Common Policies (Information Technology)	\$74,353	\$101,137	\$39,018	\$30,064	\$30,064
Indirect Costs	\$180,333	\$59,243	\$116,039	\$91,507	\$91,507
Net Cash Flow	(\$3,723)	(\$205,697)	\$38,130	(\$4,872)	\$31,335

Fund Expenditures Line Item Detail	Actual	Actual	Appropriated	Requested	Projected
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
<b>(1) Executive Director's Office</b>					
Health, Life, Dental	\$56,273	\$57,368	\$59,356	\$59,356	\$59,356
Short-term Disability	\$970	\$1,044	\$1,451	\$1,349	\$1,349
S.B. 04-257 Amortization Equalization Disbursement	\$20,392	\$22,806	\$30,201	\$36,203	\$36,348
S.B. 06-235 Supplemental Amoritization Equalization Disbursement	\$17,498	\$20,599	\$28,207	\$34,969	\$35,144
Salary Survey	\$0	\$0	\$19,218	\$9,052	\$9,052
Merit Pay	\$0	\$0	\$4,421	\$4,421	\$4,421
Workers' Compensation	\$5,462	\$5,091	\$5,901	\$5,802	\$5,802
Capital Outlay	\$5,100	\$3,509	\$0	\$0	\$0
Variable Vehicle Payments	\$10,807	\$8,777	\$8,857	\$8,857	\$8,857
Postage			\$1,028	\$1,028	\$1,028
Legal Services	\$59,395	\$10,031	\$27,653	\$34,024	\$34,024
Payments to Risk Management and Property Funds	\$3,150	\$1,631	\$1,694	\$1,243	\$1,243
Vehicles Lease Payments	\$18,831	\$16,933	\$16,503	\$13,313	\$13,313
Capitol Complex Leased Space	\$14,146	\$18,038	\$12,760	\$19,890	\$19,890
Payments to OIT			\$39,018	\$30,064	\$30,064
COFRS Modernization	\$2,774	\$2,649	\$2,649	\$2,649	\$2,649
<b>Division Subtotal</b>	<b>\$214,797</b>	<b>\$168,477</b>	<b>\$258,917</b>	<b>\$262,220</b>	<b>\$262,540</b>
<b>(D) Division of Racing Events</b>					
Personal Services	\$765,030	\$769,630	\$868,313	\$909,952	\$923,425
Operating Expenses	\$92,152	\$190,821	\$176,592	\$176,592	\$176,592
Laboratory Services	\$50,115	\$0	\$0	\$0	\$0
Commission Meeting Costs	\$638	\$0	\$0	\$0	\$0
Racetrack Applications	\$20,965	\$0	\$0	\$0	\$0
Indirect Cost Assessment	\$0	\$88,255	\$72,911	\$48,946	\$48,946
<b>Division Subtotal</b>	<b>\$928,900</b>	<b>\$1,048,706</b>	<b>\$1,117,816</b>	<b>\$1,135,490</b>	<b>\$1,148,963</b>
<b>Division Indirect Costs</b>					

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2015-16 Budget Request  
Fund #16V0-Racing Cash Fund  
Section 12-60-205 (1), C.R.S. (2014)

	Actual	Actual	Appropriated	Requested	Projected
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Enforcement Business Group Administration	\$91,409	\$59,243	\$43,128	\$42,561	\$42,561
Executive Director's Office	\$75,157	\$0	\$0	\$0	\$0
Central Department Operations	\$13,767	\$0	\$0	\$0	\$0
Hearings Division	\$0	\$0	\$0	\$684	\$684
<b>Subtotal</b>	<b>\$180,333</b>	<b>\$59,243</b>	<b>\$43,128</b>	<b>\$43,245</b>	<b>\$43,245</b>
<b>OIT Costs</b>					
Purchase of Services from Computer Center	\$36,122	\$51,850	\$0	\$0	\$0
Multiuse Network Payments	\$27,544	\$28,806	\$0	\$0	\$0
Management and Administration of OIT	\$944	\$7,876	\$0	\$0	\$0
Communication Services Payments	\$9,743	\$11,739	\$0	\$0	\$0
IT Security		\$866	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$74,353</b>	<b>\$101,137</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Costs</b>					
Postage	\$793	\$831	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$793</b>	<b>\$831</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$1,399,176</b>	<b>\$1,378,394</b>	<b>\$1,419,861</b>	<b>\$1,440,955</b>	<b>\$1,454,748</b>

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2015-16 Budget Request  
Fund #16V0-Racing Cash Fund  
Section 12-60-205 (1), C.R.S. (2014)

<b>Cash Fund Reserve Balance</b>	Actual	Actual	Estimated	Requested
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$404,452	\$193,255	\$234,135	\$227,888
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$230,864	\$227,435	\$234,277	\$237,645
<b>Excess Uncommitted Fee Reserve Balance</b>	<b>\$173,588</b>	<b>(\$34,180)</b>	<b>(\$142)</b>	<b>(\$9,757)</b>
<b>Compliance Plan (narrative)</b>	The Department has statutory fee setting authority and will adjust fees to be compliant with the target fee reserve by FY 2014-15.			

<b>Cash Fund Narrative Information</b>	
Purpose/Background of Fund	To pay the direct and indirect expenses of the Division of Racing Events.
Fee Sources	Licensing Fees
Non-Fee Sources	Not Applicable since this fund does not receive revenue from non-fee sources
Long Bill Groups Supported by Fund	Executive Director's Office, Enforcement Administration, Division of Racing Events

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2014-15 Budget Request  
Fund #1920 - Auto Dealers License Fund  
Section 12-6-123 (1), C.R.S. (2014)

	Actual	Actual	Appropriated	Requested	Projected
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
<b>Year Beginning Fund Balance (A)</b>	<b>\$604,540</b>	<b>\$971,892</b>	<b>\$1,123,209</b>	<b>\$627,594</b>	<b>\$389,107</b>
Changes in Cash Assets	\$336,464	\$183,120	(\$495,645)	(\$246,644)	(\$272,537)
Changes in Non-Cash Assets	\$4,790	(\$959)	(\$6,166)	\$3,925	\$379
Changes in Long-Term Assets	\$0	\$25	(\$99)	\$43	\$11
Changes in Total Liabilities	\$26,098	(\$30,869)	\$6,295	\$4,189	\$1,428
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>\$367,352</b>	<b>\$151,317</b>	<b>(\$495,615)</b>	<b>(\$238,487)</b>	<b>(\$270,719)</b>
<b>Assets Total</b>	<b>\$1,128,571</b>	<b>\$1,310,757</b>	<b>\$808,848</b>	<b>\$566,171</b>	<b>\$294,024</b>
Cash (B)	\$1,096,096	\$1,279,216	\$783,571	\$536,927	\$264,390
Receivables	\$30,875	\$29,916	\$23,750	\$27,675	\$28,054
Pre-paid Rent (Exempt Asset)	\$1,600	\$1,625	\$1,526	\$1,569	\$1,580
<b>Liabilities Total</b>	<b>\$156,679</b>	<b>\$187,548</b>	<b>\$181,254</b>	<b>\$177,064</b>	<b>\$175,636</b>
Cash Liabilities (C )	\$156,679	\$187,548	\$181,254	\$177,064	\$175,636
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance (D)</b>	<b>\$971,892</b>	<b>\$1,123,209</b>	<b>\$627,594</b>	<b>\$389,107</b>	<b>\$118,388</b>
<b>Logical Test</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>
<b>Net Cash Assets - (B-C)</b>	<b>\$939,417</b>	<b>\$1,091,668</b>	<b>\$602,317</b>	<b>\$359,863</b>	<b>\$88,754</b>
<b>Change from Prior Year Fund Balance (D-A)</b>	<b>\$367,352</b>	<b>\$151,317</b>	<b>(\$495,615)</b>	<b>(\$238,487)</b>	<b>(\$270,719)</b>
<b>Cash Flow Summary</b>					
Revenue Total	\$3,287,708	\$3,199,016	\$2,888,830	\$3,176,753	\$3,176,753
Fees	\$3,296,456	\$3,212,360	\$2,901,702	\$3,189,699	\$3,189,699
Refunds	(\$8,748)	(\$12,386)	(\$11,312)	(\$11,194)	(\$11,194)
Short Checks	\$0	(\$959)	(\$1,560)	(\$1,752)	(\$1,752)
Reimbursement of Prior Year Expenditure	\$0	\$0	\$0	\$0	\$0
Expenses Total	\$2,920,357	\$3,047,699	\$3,384,445	\$3,415,240	\$3,447,472
Program Costs (Personal Services)	\$1,766,742	\$1,765,298	\$2,278,977	\$2,318,779	\$2,351,011
Program Costs (Operating)	\$92,184	\$118,400	\$630,169	\$609,879	\$609,879
Common Policies (Personal Services)	\$284,617	\$291,348			

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2014-15 Budget Request  
Fund #1920 - Auto Dealers License Fund  
Section 12-6-123 (1), C.R.S. (2014)

	Actual	Actual	Appropriated	Requested	Projected
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Common Policies (Operating)	\$378,176	\$468,182	\$77,516	\$92,655	\$92,655
Common Policies (Information Technology)	\$108,453	\$154,598	\$137,830	\$106,201	\$106,201
Indirect Costs	\$290,185	\$249,872	\$259,953	\$287,726	\$287,726
Net Cash Flow	\$367,351	\$151,317	(\$495,615)	(\$238,487)	(\$270,719)
Fund Expenditures Line Item Detail	Actual	Actual	Appropriated	Requested	Projected
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
<b>Executive Director's Office</b>					
Health, Life, Dental	\$185,923	\$186,495	\$184,061	\$180,796	\$180,796
Short-term Disability	\$2,824	\$2,864	\$3,335	\$3,280	\$3,263
S.B. 04-257 Amortization Equalization Disbursement	\$51,580	\$53,587	\$60,636	\$65,585	\$65,847
S.B. 06-235 Supplemental Amoritization Equalization Disbursement	\$44,289	\$48,403	\$56,846	\$63,349	\$63,666
Salary Survey and Senior Executive Service	\$0	\$0	\$43,249	\$16,318	\$16,318
Performance-based Pay Awards	\$0	\$0	\$16,329	\$15,352	\$15,352
Shift Differential	\$0	\$0	\$0	\$0	\$0
Workers' Compensation	\$16,451	\$17,324	\$20,844	\$20,494	\$20,494
Capital Outlay	\$11,228	\$19,840	\$0	\$0	\$0
Variable Vehicle Payments	\$18,381	\$18,289	\$17,038	\$17,038	\$17,038
Postage	\$0	\$0	\$12,880	\$12,880	\$12,880
Legal Services	\$201,930	\$273,726	\$241,279	\$230,321	\$230,321
Administrative Law Judge Services	\$14,200	\$16,777	\$9,924	\$8,097	\$8,097
Payments to Risk Management and Property Funds	\$5,340	\$4,337	\$4,956	\$3,377	\$3,377
Vehicles Lease Payments	\$26,733	\$28,096	\$26,955	\$17,623	\$17,623
Leased Space	\$20,456	\$20,659	\$22,333	\$22,333	\$22,333
Capitol Complex Leased Space	\$42,349	\$46,899	\$33,814	\$52,709	\$52,709
Payments to OIT	\$0	\$0	\$137,830	\$106,201	\$106,201
COFRS Modernization	\$8,355	\$7,978	\$7,978	\$7,978	\$7,978
Utilities	\$0	\$0	\$0	\$0	\$0
<b>Division Subtotal</b>	<b>\$650,040</b>	<b>\$745,273</b>	<b>\$900,287</b>	<b>\$843,731</b>	<b>\$844,293</b>
<b>Motor Vehicle Dealer Licensing Board</b>					
Personal Services	\$1,766,742	\$1,765,298	\$1,914,521	\$1,974,099	\$2,005,769
Operating Expenses (includes background check fees)	\$92,184	\$118,400	\$309,684	\$309,684	\$309,684
Indirect Cost Assessment		\$147,944	\$157,976	\$186,740	\$186,740
<b>Division Subtotal</b>	<b>\$1,858,926</b>	<b>\$2,031,642</b>	<b>\$2,382,181</b>	<b>\$2,470,523</b>	<b>\$2,502,193</b>
<b>Division and Department Indirect Costs</b>					

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2014-15 Budget Request  
Fund #1920 - Auto Dealers License Fund  
Section 12-6-123 (1), C.R.S. (2014)

	Actual	Actual	Appropriated	Requested	Projected
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Enforcement Business Group Administration	\$144,935	\$93,919	\$91,982	\$90,761	\$90,761
Executive Director's Office	\$119,608				
Central Department Operations	\$21,910				
Information Technology Division	\$0				
Hearings Division		\$4,054	\$6,039	\$6,269	\$6,269
Division of Motor Vehicles	\$3,732	\$3,956	\$3,956	\$3,956	\$3,956
<b>Subtotal</b>	<b>\$290,185</b>	<b>\$101,928</b>	<b>\$101,977</b>	<b>\$100,986</b>	<b>\$100,986</b>
<b>OIT Common Policies</b>					
Purchase of Services from Computer Center	\$87,067	\$118,644			
Multiuse Network Payments	\$14,084	\$14,479			
Management and Administration of OIT	\$2,273	\$12,470			
Communication Services Payments	\$5,029	\$6,059			
IT Security	\$0	\$2,946			
<b>Subtotal</b>	<b>\$108,453</b>	<b>\$154,598</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Costs</b>					
Postage	\$12,753	\$14,258			
SB 13-280 Titling Off Highway Vehicles-Powersports					
<b>Subtotal</b>	<b>\$12,753</b>	<b>\$14,258</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$2,920,357</b>	<b>\$3,047,699</b>	<b>\$3,384,445</b>	<b>\$3,415,240</b>	<b>\$3,447,472</b>

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2014-15 Budget Request  
Fund #1920 - Auto Dealers License Fund  
Section 12-6-123 (1), C.R.S. (2014)

<b>Cash Fund Reserve Balance</b>	Actual	Actual	Estimated	Requested
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$970,292	\$1,121,584	\$626,068	\$387,538
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$481,859	\$502,870	\$558,433	\$563,515
<b>Excess Uncommitted Fee Reserve Balance</b>	<b>\$488,433</b>	<b>\$618,714</b>	<b>\$67,634</b>	<b>(\$175,977)</b>
<b>Compliance Plan (narrative)</b>	The Department has statutory fee setting authority and has adjusted fees to be compliant with the target fee reserve by FY 2014-15.			

<b>Cash Fund Narrative Information</b>	
Purpose/Background of Fund	To pay direct and indirect expenses of the Motor Vehicle Dealer Licensing Board and the Auto Industry Division, which serves as the field staff for the Board.
Fee Sources	Licensing Fees
Non-Fee Sources	Not Applicable
Long Bill Groups Supported by Fund	Executive Director's Office, Enforcement Business Group Administration, Motor Vehicle Dealer Licensing Board

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2015-16 Budget Request  
Fund #2360-Liquor Enforcement Division and State Licensing Authority Cash Fund  
Section 24-35-401, C.R.S. (2014)

	Actual FY 2012-13	Actual FY 2013-14	Appropriated FY 2014-15	Requested FY 2015-16	Projected FY 2016-17
<b>Year Beginning Fund Balance (A)</b>	<b>\$898,867</b>	<b>\$994,024</b>	<b>\$1,136,287</b>	<b>\$906,229</b>	<b>\$470,627</b>
Changes in Cash Assets	\$101,540	\$173,602	(\$245,728)	(\$427,766)	\$33,972
Changes in Non-Cash Assets	\$410	\$29	(\$14)	\$7	(\$4)
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	(\$6,793)	(\$31,368)	\$15,684	(\$7,842)	\$3,921
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>\$95,157</b>	<b>\$142,263</b>	<b>(\$230,058)</b>	<b>(\$435,601)</b>	<b>\$37,890</b>
<b>Assets Total</b>	<b>\$1,155,388</b>	<b>\$1,329,019</b>	<b>\$1,083,277</b>	<b>\$655,518</b>	<b>\$689,486</b>
Cash (B)	\$1,151,562	\$1,325,164	\$1,079,436	\$651,670	\$685,642
Receivables	\$2,205	\$2,226	\$2,216	\$2,221	\$2,218
Pre-paid Rent (Exempt Asset)	\$1,621	\$1,629	\$1,625	\$1,627	\$1,626
<b>Liabilities Total</b>	<b>\$161,364</b>	<b>\$192,732</b>	<b>\$177,048</b>	<b>\$184,890</b>	<b>\$180,969</b>
Cash Liabilities (C )	\$161,364	\$192,732	\$177,048	\$184,890	\$180,969
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance (D)</b>	<b>\$994,024</b>	<b>\$1,136,287</b>	<b>\$906,229</b>	<b>\$470,627</b>	<b>\$508,517</b>
<b>Logical Test</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>
<b>Net Cash Assets - (B-C)</b>	<b>\$990,198</b>	<b>\$1,132,432</b>	<b>\$902,388</b>	<b>\$466,780</b>	<b>\$504,673</b>
<b>Change from Prior Year Fund Balance (D-A)</b>	<b>\$95,157</b>	<b>\$142,263</b>	<b>(\$230,058)</b>	<b>(\$435,601)</b>	<b>\$37,890</b>

<b>Cash Flow Summary</b>					
Revenue Total	\$2,584,250	\$2,749,227	\$2,489,432	\$2,244,796	\$2,752,760
Fees	\$2,558,968	\$2,777,341	\$2,511,813	\$2,267,177	\$2,777,341
Refunds	(\$25,181)	(\$28,497)	(\$22,381)	(\$22,381)	(\$24,581)
Short Checks	\$0	\$0	\$0	\$0	\$0
Reimbursement of Prior Year Expenditures	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$50,463	\$383	\$0	\$0	\$0



Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2015-16 Budget Request  
Fund #2360-Liquor Enforcement Division and State Licensing Authority Cash Fund  
Section 24-35-401, C.R.S. (2014)

	Actual	Actual	Appropriated	Requested	Projected
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Expenses Total	\$2,489,094	\$2,606,964	\$2,719,490	\$2,680,397	\$2,714,870
Program Costs (Personal Services)	\$1,642,475	\$1,969,338	\$2,124,213	\$2,093,069	\$2,127,542
Program Costs (Operating)	\$73,873	\$230,329	\$219,412	\$243,544	\$243,544
Common Policies (Personal Services)	\$245,818				
Common Policies (Operating)	\$176,171	\$56,170	\$45,217	\$53,430	\$53,430
Common Policies (Information Technology)	\$86,114	\$132,771	\$98,812	\$76,137	\$76,137
Indirect Costs	\$264,644	\$218,355	\$231,836	\$214,217	\$214,217
Net Cash Flow	\$95,157	\$142,263	(\$230,058)	(\$435,601)	\$37,890

Fund Expenditures Line Item Detail	Actual	Actual	Appropriated	Requested	Projected
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
<b>(1) Executive Director's Office</b>					
Health, Life, Dental	\$158,683	\$155,355	\$166,967	\$141,115	\$141,115
Short-term Disability	\$2,530	\$2,531	\$3,386	\$2,917	\$2,917
S.B. 04-257 Amortization Equalization Disbursement	\$45,502	\$49,418	\$61,560	\$58,353	\$60,687
S.B. 06-235 Supplemental Amortization Equalization Disbursement	\$39,103	\$44,594	\$57,713	\$56,364	\$59,182
Salary Survey	\$0	\$0	\$41,543	\$14,507	\$14,507
Merit Pay	\$0	\$0	\$16,825	\$14,814	\$14,814
Shift Differential	\$0	\$0	\$0	\$0	\$0
Workers' Compensation	\$12,245	\$12,894	\$14,944	\$14,692	\$14,692
Capital Outlay	\$6,477	\$29,878	\$0	\$0	\$0
Variable Vehicle	\$41,367	\$44,665	\$45,067	\$45,067	\$45,067
Postage			\$9,771	\$9,771	\$9,771
Legal Services	\$32,717	\$34,785	\$40,109	\$68,047	\$68,047
Administrative Law Judge Services	\$0	\$0	\$0	\$0	\$0
Payment to Risk Management and Property Funds	\$4,322	\$3,206	\$3,600	\$2,467	\$2,467
Vehicles Lease Payments	\$24,871	\$24,444	\$36,711	\$32,905	\$32,905
Leased Space	\$22,832	\$19,501	\$21,214	\$21,214	\$21,214
Capitol Complex Leased Space	\$25,120	\$34,132	\$20,735	\$30,333	\$30,333
Payments to OIT			\$98,812	\$76,137	\$76,137
COFRS Modernization	\$6,219	\$5,938	\$5,938	\$5,938	\$5,938
Utilities	\$0	\$0	\$0	\$0	\$0
<b>Division Subtotal</b>	<b>\$421,988</b>	<b>\$461,341</b>	<b>\$644,895</b>	<b>\$594,641</b>	<b>\$599,793</b>
<b>(5) Enforcement Business Group (C) Liquor and Tobacco Enforcement Division</b>					
Personal Services	\$1,642,475	\$1,717,441	\$1,776,219	\$1,804,999	\$1,834,320

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2015-16 Budget Request  
Fund #2360-Liquor Enforcement Division and State Licensing Authority Cash Fund  
Section 24-35-401, C.R.S. (2014)

	Actual	Actual	Appropriated	Requested	Projected
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Operating Expenses	\$64,642	\$66,186	\$66,540	\$66,540	\$66,540
Indirect Cost Assessment		\$130,872	\$145,821	\$129,349	\$129,349
<b>Division Subtotal</b>	<b>\$1,707,117</b>	<b>\$1,914,499</b>	<b>\$1,988,580</b>	<b>\$2,000,888</b>	<b>\$2,030,209</b>
<b>Division and Department Indirect Costs</b>					
Enforcement Business Group Administration	\$133,971	\$86,825	\$85,279	\$84,147	\$84,147
Executive Director's Office	\$110,442	\$0	\$0	\$0	\$0
Central Department Operations	\$20,231	\$0	\$0	\$0	\$0
Information Technology Division	\$0	\$0	\$0	\$0	\$0
Hearings Division	\$0	\$658	\$736	\$721	\$721
<b>Subtotal</b>	<b>\$264,644</b>	<b>\$87,483</b>	<b>\$86,015</b>	<b>\$84,868</b>	<b>\$84,868</b>
<b>OIT Costs</b>					
Purchase of Services from Computer Center	\$64,834	\$95,962	\$0	\$0	\$0
Colorado State Network (formerly MNT)	\$10,472	\$12,051	\$0	\$0	\$0
Management and Administration of OIT	\$1,693	\$11,583	\$0	\$0	\$0
Communication Services Payments	\$9,115	\$10,982	\$0	\$0	\$0
Information Technology Security	\$0	\$2,193	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$86,114</b>	<b>\$132,771</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Costs</b>					
Postage	\$9,231	\$10,870	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$9,231</b>	<b>\$10,870</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$2,489,094</b>	<b>\$2,606,964</b>	<b>\$2,719,490</b>	<b>\$2,680,397</b>	<b>\$2,714,870</b>

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2015-16 Budget Request  
Fund #2360-Liquor Enforcement Division and State Licensing Authority Cash Fund  
Section 24-35-401, C.R.S. (2014)

<b>Cash Fund Reserve Balance</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Requested</b>
	<b>FY 2012-13</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$992,403	\$1,134,658	\$904,604	\$469,000
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$410,700	\$430,149	\$448,716	\$442,266
<b>Excess Uncommitted Fee Reserve Balance</b>	<b>\$581,703</b>	<b>\$704,509</b>	<b>\$455,888</b>	<b>\$26,735</b>
<b>Compliance Plan (narrative)</b>	The Department has statutory fee setting authority and will adjust fees if necessary to be compliant with the target fee reserve by FY 2014-15.			

<b>Cash Fund Narrative Information</b>	
Purpose/Background of Fund	To pay the direct and indirect expenses of the Liquor Enforcement Division, which regulates the sale and distribution of alcoholic beverages in Colorado.
Fee Sources	Licensing, application, and permit fees
Non-Fee Sources	Not Applicable since this fund doesn't receive non-fee sources of revenue
Long Bill Groups Supported by Fund	Executive Director's Office, Enforcement Business Group Administration, Liquor Enforcement Division

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2015-16 Budget Request  
Fund 24N0 - "Defensive Driving School Cash Fund"  
42-1-223(1), C.R.S. (2014)

	Actual FY 2012-13	Actual FY 2013-14	Appropriated FY 2014-15	Requested FY 2015-16	Projected FY 2016-17
<b>Year Beginning Fund Balance (A)</b>	<b>\$94,424</b>	<b>\$95,878</b>	<b>\$143,553</b>	<b>\$0</b>	<b>\$0</b>
Changes in Cash Assets	\$1,454	\$47,675	(\$143,553)	\$0	\$0
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$0	\$0	\$0	\$0	\$0
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>\$1,454</b>	<b>\$47,675</b>	<b>(\$143,553)</b>	<b>\$0</b>	<b>\$0</b>
<b>Assets Total</b>	<b>\$95,878</b>	<b>\$143,553</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Cash (B)	\$95,878	\$143,553	\$0	\$0	\$0
<b>Liabilities Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Cash Liabilities (C )	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance (D)</b>	<b>\$95,878</b>	<b>\$143,553</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Logical Test</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>
<b>Net Cash Assets - (B-C)</b>	<b>\$95,878</b>	<b>\$143,553</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Change from Prior Year Fund Balance (D-A)</b>	<b>\$1,454</b>	<b>\$47,675</b>	<b>(\$143,553)</b>	<b>(\$143,553)</b>	<b>\$0</b>
<b>Cash Flow Summary</b>					
Revenue Total	\$58,782	\$51,875	\$0	\$0	\$0
Fines	\$58,782	\$51,875	\$0	\$0	\$0
Expenses Total	\$57,328	\$4,200	\$0	\$0	\$0
Program Costs (Personal Services)	\$56,081	\$0	\$0	\$0	\$0
Program Costs (Operating)	\$1,247	\$4,200	\$0	\$0	\$0
Net Cash Flow	\$1,454	\$47,675	\$0	\$0	\$0
<b>Fund Expenditures Line Item Detail</b>	<b>Actual FY 2012-13</b>	<b>Actual FY 2013-14</b>	<b>Appropriated FY 2014-15</b>	<b>Requested FY 2015-16</b>	<b>Projected FY 2016-17</b>
<b>(4) Division of Motor Vehicles</b>					
(B) Driver Services, Personal Services	\$56,081	\$0	\$0	\$0	\$0
(B) Driver Services, Operating Expenses	\$1,247	\$4,200	\$0	\$0	\$0
<b>(4) Division of Motor Vehicles Subtotal</b>	<b>\$57,328</b>	<b>\$4,200</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$57,328</b>	<b>\$4,200</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2015-16 Budget Request  
Fund 24N0 - "Defensive Driving School Cash Fund"  
42-1-223(1), C.R.S. (2014)

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$95,878	\$143,553	\$0	\$0
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$8,599	\$630	\$0	\$0
<b>Excess Uncommitted Fee Reserve Balance</b>	<b>\$87,278</b>	<b>\$142,923</b>	<b>\$0</b>	<b>\$0</b>
<b>Compliance Plan (narrative)</b>	This fund is repealed effective January 2015 per H.B. 14-1228. Revenue collection ceased in FY 2013-14, and the statutory requirements were deleted upon signature of the bill.			

Cash Fund Narrative Information	
Purpose/Background of Fund	The fund was created to implement a program to monitor and evaluate driver improvement schools.
Fee Sources	The source of fees are penalty surcharge collected by the driver improvement schools as determined by rules promulgated by the Department pursuant to Section 42-4-1717(3)(a), C.R.S. (2014).
Non-Fee Sources	None.
Long Bill Groups Supported by Fund	The fund supports (4) Division of Motor Vehicles; (B) Driver Services Personal Services and Operating Expenses.

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2015-16 Budget Request  
Fund #4010-Limited Gaming Fund  
Section 12-47.1-701 (1), C.R.S. (2014)

	Actual FY 2012-13	Actual FY 2013-14	Appropriated FY 2014-15	Requested FY 2015-16	Projected FY 2016-17
<b>Year Beginning Fund Balance (A)</b>	<b>\$2,300,399</b>	<b>\$2,308,664</b>	<b>\$2,335,805</b>	<b>\$2,335,805</b>	<b>\$2,335,805</b>
Changes in Cash Assets	\$1,422,567	(\$795,227)	\$411,184	(\$205,592)	\$102,796
Changes in Non-Cash Assets	\$455,119	(\$202,797)	\$101,398	(\$50,699)	\$25,350
Changes in Long-Term Assets	(\$15,482)	\$33,848	(\$16,924)	\$8,462	(\$4,231)
Changes in Total Liabilities	(\$1,853,939)	\$991,316	(\$495,658)	\$247,829	(\$123,915)
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>\$8,265</b>	<b>\$27,141</b>	<b>\$0</b>	<b>(\$0)</b>	<b>\$0</b>
<b>Assets Total</b>	<b>\$88,280,735</b>	<b>\$87,316,560</b>	<b>\$87,812,218</b>	<b>\$87,564,389</b>	<b>\$87,688,303</b>
Cash	\$76,916,376	\$76,121,149	\$76,532,333	\$76,326,741	\$76,429,537
Receivables	\$11,359,359	\$11,156,562	\$11,257,961	\$11,207,262	\$11,232,611
Other Current Assets	\$5,000	\$38,848	\$21,924	\$30,386	\$26,155
<b>Liabilities Total</b>	<b>\$85,972,071</b>	<b>\$84,980,754</b>	<b>\$85,476,412</b>	<b>\$85,228,583</b>	<b>\$85,352,498</b>
Payables	\$84,902,951	\$83,969,605	\$84,436,278	\$84,202,942	\$84,319,610
Accrued Liabilities	\$569,340	\$570,845	\$570,092	\$570,469	\$570,281
Deferred Revenue	\$493,226	\$433,912	\$463,569	\$448,741	\$456,155
Other Current Liabilities	\$240	\$78	\$159	\$119	\$139
Long Term Deposits Held in Custody	\$6,314	\$6,314	\$6,314	\$6,314	\$6,314
<b>Ending Fund Balance (D)</b>	<b>\$2,308,664</b>	<b>\$2,335,805</b>	<b>\$2,335,805</b>	<b>\$2,335,805</b>	<b>\$2,335,805</b>
<b>Logical Test</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>
<b>Net Cash Assets - (B-C)</b>	<b>(\$7,986,575)</b>	<b>(\$7,848,456)</b>	<b>(\$7,903,945)</b>	<b>(\$7,876,200)</b>	<b>(\$7,890,073)</b>
<b>Change from Prior Year Fund Balance (D-A)</b>	<b>\$8,265</b>	<b>\$27,141</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Cash Flow Summary</b>					
Revenue Total	\$105,558,096	\$106,115,475	\$107,063,022	\$105,658,181	\$107,576,792
Gaming Taxes	\$104,134,099	\$95,213,646	\$105,743,046	\$104,645,407	\$106,500,660
Extended Limited Gaming Tax		\$9,664,337	\$0	\$0	\$0
Gaming Licenses	\$627,790	\$601,850	\$526,633	\$325,891	\$389,249
Other Charges for Services		\$196,126	\$0	\$0	\$0

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2015-16 Budget Request  
Fund #4010-Limited Gaming Fund  
Section 12-47.1-701 (1), C.R.S. (2014)

	Actual	Actual	Appropriated	Requested	Projected
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Background Investigations	\$290,158	\$0	\$290,158	\$290,158	\$290,158
Credit Card Fees Nonexempt	(\$1,525)	(\$1,538)	(\$1,525)	(\$1,538)	(\$1,538)
Other Fines	\$19,976	\$6,468	\$19,976	\$6,468	\$6,468
Interest Income	\$484,734	\$391,795	\$484,734	\$391,795	\$391,795
Interest Income Exempt		\$39,270	\$0	\$0	\$0
Account Payable Reversions		\$419	\$0	\$0	\$0
Reimbursement Prior Year Expenses		\$2,400	\$0	\$0	\$0
Misc Revenues Nonexempt	\$2,864	\$702	\$0	\$0	\$0
Expenses Total	\$105,549,831	\$106,088,334	\$107,063,022	\$105,658,181	\$107,576,792
Program Costs (Personal Services)	\$6,116,053	\$6,415,211	\$8,282,451	\$8,279,578	\$8,397,776
Program Costs (Operating)	\$4,216,426	\$4,475,339	\$5,864,160	\$5,855,167	\$5,855,167
Common Policies (Personal Services)	\$926,418	\$1,023,292	\$0	\$0	\$0
Common Policies (Operating)	\$684,037	\$738,841	\$112,153	\$102,954	\$102,954
Common Policies (Information Technology)	\$115,663	\$584,220	\$427,679	\$329,536	\$329,536
Indirect Costs	\$814,123	\$640,282	\$740,065	\$650,760	\$650,760
Distributions	\$92,677,111	\$92,211,148	\$91,636,514	\$90,440,186	\$92,240,600
Net Cash Flow	\$8,265	\$27,141	\$0	\$0	\$0

Fund Expenditures Line Item Detail	Actual	Actual	Appropriated	Requested	Projected
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
<b>(1) Executive Director's Office</b>					
Health, Life, Dental	\$606,701	\$632,406	\$676,210	\$609,534	\$609,534
Short-term Disability	\$9,290	\$10,561	\$12,939	\$12,370	\$12,370
S.B. 04-257 Amortization Equalization Disbursement	\$166,942	\$198,129	\$235,234	\$247,755	\$248,746
S.B. 06-235 Supplemental Amortization Equalization Disbursement	\$143,485	\$178,866	\$220,532	\$239,309	\$240,506
Salary Survey	\$0	\$3,330	\$161,721	\$61,588	\$61,588
Merit Pay	\$0		\$58,000	\$54,422	\$54,422
Shift Differential	\$0	\$0	\$75,195	\$85,066	\$85,066
Workers' Compensation	\$53,184	\$57,282	\$64,679	\$63,591	\$63,591
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Variable Vehicle Payments	\$101,171	\$111,618	\$110,716	\$110,716	\$110,716
Postage			\$4,232	\$4,232	\$4,232
Legal Services	\$149,508	\$164,607	\$173,471	\$170,118	\$170,118
Administrative Law Judge Services	\$0	\$0	\$0	\$0	\$0

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2015-16 Budget Request  
Fund #4010-Limited Gaming Fund  
Section 12-47.1-701 (1), C.R.S. (2014)

	Actual	Actual	Appropriated	Requested	Projected
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Purchase of Services from Computer Center	\$0	\$400,850	\$0	\$0	\$0
Colorado State Network	\$59,891	\$77,458	\$0	\$0	\$0
Management and Administration of OIT	\$0	\$33,797	\$0	\$0	\$0
Payments to Risk Management and Property Funds	\$17,220	\$16,374	\$18,299	\$13,359	\$13,359
Vehicles Lease Payments	\$74,880	\$77,681	\$74,381	\$68,741	\$68,741
Leased Space	\$265,083	\$283,345	\$290,567	\$290,567	\$290,567
Capitol Complex Leased Space	\$4	\$3,171	\$3,171	\$0	\$0
Communication Services Payments	\$29,768	\$36,298	\$36,298	\$36,298	\$36,298
Payments to OIT			\$427,679	\$329,536	\$329,536
COFRS Modernization	\$26,004	\$26,076	\$26,004	\$26,004	\$26,004
Information Technology Security	\$0	\$9,741	\$9,741	\$9,741	\$9,741
Utilities	\$22,987	\$24,764	\$25,465	\$25,465	\$25,465
<b>Subtotal</b>	<b>\$1,726,118</b>	<b>\$2,346,353</b>	<b>\$2,704,534</b>	<b>\$2,458,412</b>	<b>\$2,460,600</b>
<b>(6) Enforcement Business Group (B) Limited Gaming Division</b>					
Personal Services	\$6,116,053	\$6,415,211	\$6,842,620	\$6,969,534	\$7,085,544
Operating Expenses	\$646,573	\$602,334	\$1,331,739	\$1,331,739	\$1,331,739
Payments to Other State Agencies	\$3,569,853	\$3,873,005	\$3,853,589	\$3,853,589	\$3,853,589
Distribution to Statutory Recipients	\$92,677,111	\$92,211,148	\$91,636,514	\$90,440,186	\$92,240,600
EBG Administration Indirect Cost Assessment			\$322,657	\$318,294	\$318,294
Indirect Cost Assessment	\$814,123	\$640,282	\$417,408	\$332,466	\$332,466
<b>Division Subtotal</b>	<b>\$103,823,713</b>	<b>\$103,741,981</b>	<b>\$104,404,527</b>	<b>\$103,245,808</b>	<b>\$105,162,232</b>
<b>Other Costs</b>					
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$105,549,831</b>	<b>\$106,088,334</b>	<b>\$107,109,061</b>	<b>\$105,704,220</b>	<b>\$107,622,831</b>



Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2015-16 Budget Request  
Fund #4010-Limited Gaming Fund  
Section 12-47.1-701 (1), C.R.S. (2014)

<b>Cash Fund Reserve Balance</b>	Actual	Actual	Estimated	Requested
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	N/A	N/A	N/A	N/A
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A
<b>Excess Uncommitted Fee Reserve Balance</b>	N/A	N/A	N/A	N/A
<b>Compliance Plan (narrative)</b>	Exempt from 16.5% reserve requirement			

<b>Cash Fund Narrative Information</b>	
Purpose/Background of Fund	The Limited Gaming Fund is established in both Article XVIII, Section 9 (5)(a) of the Colorado Constitution and Section 12-47.1-701, C.R.S. (2011). The Colorado Limited Gaming Control Commission has approval of any direct and indirect costs paid out of this fund, which includes all operating expenses of
Fee Sources	Licensing and application fees, background investigation deposit fees, and miscellaneous fees.
Non-Fee Sources	Gaming Adjusted Gross Proceeds (AGP) Tax, fines and interest.
Long Bill Groups Supported by Fund	<b>Department of Higher Education:</b> State Historical Society <b>Department of Public Safety:</b> Executive Director's Office, Colorado State Patrol, Colorado Bureau of Investigation, Division of Fire Safety <b>Department of Local Affairs:</b> Executive Director's Office, Local Government <b>Department of Revenue:</b> Executive Director's, Enforcement Business Group Administration

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2015-16 Budget Request  
Fund #4040 - Colorado State Titling and Registration Account  
Section 42-1-211 (2), C.R.S. (2014)

	Actual FY 2012-13	Actual FY 2013-14	Appropriated FY 2014-15	Requested FY 2015-16	Projected FY 2016-17
<b>Year Beginning Fund Balance (A)</b>	<b>\$5,810,492</b>	<b>\$7,019,420</b>	<b>\$8,370,452</b>	<b>\$9,385,343</b>	<b>\$11,610,462</b>
Changes in Cash Assets	\$1,208,928	\$467,623	\$1,015,961	\$2,225,119	\$2,480,376
Changes in Non-Cash Assets	\$0	\$65,090	(\$1,113)	\$0	\$0
Changes in Long-Term Assets	\$0	(\$8,375)	\$0	\$0	\$0
Changes in Total Liabilities	\$0	\$826,694	\$43	\$0	\$0
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>\$1,208,928</b>	<b>\$1,351,032</b>	<b>\$1,014,891</b>	<b>\$2,225,119</b>	<b>\$2,480,376</b>
<b>Assets Total</b>	<b>\$8,150,717</b>	<b>\$8,675,055</b>	<b>\$9,689,903</b>	<b>\$11,915,022</b>	<b>\$14,395,399</b>
Cash (B)	\$7,132,189	\$7,599,812	\$8,615,773	\$10,840,892	\$13,321,268
Receivables	\$971,769	\$1,035,746	\$1,035,746	\$1,035,746	\$1,035,746
Inventories	\$46,759	\$38,384	\$38,384	\$38,384	\$38,384
Pre-paid Expenses	\$0	\$1,113	\$0	\$0	\$0
<b>Liabilities Total</b>	<b>\$1,131,297</b>	<b>\$304,603</b>	<b>\$304,560</b>	<b>\$304,560</b>	<b>\$304,560</b>
Payables	\$1,006,763	\$168,149	\$168,149	\$168,149	\$168,149
Accrued Liabilities	\$124,534	\$136,412	\$136,412	\$136,412	\$136,412
Deferred Revenue	\$0	\$43	\$0	\$0	\$0
<b>Ending Fund Balance (D)</b>	<b>\$7,019,420</b>	<b>\$8,370,452</b>	<b>\$9,385,343</b>	<b>\$11,610,462</b>	<b>\$14,090,838</b>
<b>Logical Test</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>
<b>Net Cash Assets - (B-C)</b>	<b>\$6,125,426</b>	<b>\$7,431,663</b>	<b>\$8,447,624</b>	<b>\$10,672,743</b>	<b>\$13,153,120</b>
<b>Change from Prior Year Fund Balance (D-A)</b>	<b>\$1,208,928</b>	<b>\$1,351,032</b>	<b>\$1,014,891</b>	<b>\$2,225,119</b>	<b>\$2,480,376</b>
<b>Cash Flow Summary</b>					
Revenue Total	\$11,784,128	\$12,523,976	\$12,846,724	\$13,146,016	\$13,445,308
Fees & Specific Ownership Tax Collections	\$11,714,641	\$12,258,171	\$12,298,593	\$12,618,836	\$12,939,078
Interest	\$67,319	\$71,116	\$68,750	\$68,750	\$68,750
Accounts Payable Reversions	\$618	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$1,550	\$194,689	\$0	\$0	\$0
Motorist Insurance Identification Fee Revenues			\$479,380	\$458,430	\$437,480
Expenses Total	\$10,575,200	\$11,407,091	\$11,831,833	\$10,920,897	\$10,964,931

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2015-16 Budget Request  
Fund #4040 - Colorado State Titling and Registration Account  
Section 42-1-211 (2), C.R.S. (2014)

	Actual	Actual	Appropriated	Requested	Projected
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Program Costs (Personal Services)	\$2,192,927	\$2,217,040	\$3,174,562	\$3,383,297	\$3,427,331
Program Costs (Operating)	\$3,465,148	\$3,011,139	\$3,987,344	\$3,980,124	\$3,980,124
Common Policies (Personal Services)	\$247,969	\$1,026,151			
Common Policies (Operating)	\$445,438	\$509,128	\$149,809	\$161,821	\$161,821
Common Policies (Information Technology)	\$3,655,686	\$4,102,049	\$3,976,302	\$2,979,776	\$2,979,776
Indirect Costs	\$361,762	\$430,403	\$543,816	\$415,879	\$415,879
Legislation	\$206,270	\$111,181	\$0	\$0	\$0
Net Cash Flow	\$1,208,928	\$1,116,885	\$1,014,891	\$2,225,119	\$2,480,376
Fund Expenditures Line Item Detail	Actual	Actual	Appropriated	Requested	Projected
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
<b>(1) Executive Director's Office</b>					
Personal Services	\$224,673	\$0	\$0	\$0	\$0
Health, Life, and Dental	\$179,232	\$946,361	\$201,298	\$297,657	\$297,657
Short-term Disability	\$1,951	\$2,235	\$2,428	\$3,893	\$3,893
S.B. 04-257 Amortization Equalization Disbursement	\$35,898	\$40,752	\$44,133	\$77,863	\$78,174
S.B. 06-235 Supplemental Amoritization Equalization Disbursement	\$30,888	\$36,803	\$41,375	\$75,209	\$75,585
Salary Survey	\$0	\$0	\$31,589	\$19,882	\$19,882
Merit Pay	\$0	\$0	\$9,030	\$18,077	\$18,077
Workers' Compensation	\$19,245	\$21,291	\$25,749	\$30,515	\$30,515
Capital Outlay	\$1,045	\$6,360	\$0	\$0	\$0
Variable Vehicle Payments	\$20,115	\$22,091	\$22,480	\$22,480	\$22,480
Postage	\$0	\$0	\$289,510	\$289,510	\$289,510
Legal Services	\$0	\$5,188	\$5,505	\$0	\$0
Purchase of Services from Computer Center	\$1,906,319	\$2,195,760	\$0	\$0	\$0
Colorado State Network	\$1,656,314	\$1,747,056	\$0	\$0	\$0
Management and Administration of OIT	\$83,279	\$145,838	\$0	\$0	\$0
Payment to Risk Management and Property Funds	\$7,058	\$4,783	\$5,826	\$4,676	\$4,676
Vehicle Lease Payments	\$15,335	\$14,567	\$17,719	\$16,004	\$16,004
Capitol Complex Leased Space	\$108,962	\$139,570	\$108,460	\$116,856	\$116,856
Payments to OIT			\$3,976,302	\$2,979,776	\$2,979,776
COFRS Modernization	\$9,774	\$9,774	\$9,774	\$9,774	\$9,774
Information Technology Security	\$0	\$3,621	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$4,300,088</b>	<b>\$5,342,049</b>	<b>\$4,791,178</b>	<b>\$3,962,172</b>	<b>\$3,962,859</b>
<b>Central Department Operations</b>					

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2015-16 Budget Request  
Fund #4040 - Colorado State Titling and Registration Account  
Section 42-1-211 (2), C.R.S. (2014)

	Actual FY 2012-13	Actual FY 2013-14	Appropriated FY 2014-15	Requested FY 2015-16	Projected FY 2016-17
Personal Services	\$41,857	\$0	\$0	\$0	\$0
Postage	\$273,678	\$295,280	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$315,535</b>	<b>\$295,280</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>(2) Information Technology Division</b>					
(B) CSTARS, Personal Services	\$391,598	\$241,290	\$442,688	\$442,688	\$442,688
(B) CSTARS, Operating Expenses	\$2,599,099	\$2,217,956	\$2,617,535	\$2,617,535	\$2,617,535
(B) CSTARS, County Office Asset Maintenance	\$568,230	\$481,794	\$568,230	\$568,230	\$568,230
(B) CSTARS, County Office Improvements	\$32,964	\$26,417	\$40,000	\$40,000	\$40,000
<b>Subtotal</b>	<b>\$3,591,892</b>	<b>\$2,967,457</b>	<b>\$3,668,453</b>	<b>\$3,668,453</b>	<b>\$3,668,453</b>
<b>(4) Division of Motor Vehicles</b>					
(A) Administration, Personal Services	\$89,302	\$104,685	\$95,719	\$135,863	\$135,863
(A) Administration, Operating Expenses	\$5,929	\$6,084	\$5,370	\$7,306	\$7,306
(B) Driver and Vehicle Services, Personal Services	\$288,795	\$394,428	\$0	\$0	\$0
(B) Driver and Vehicle Services, Operating Expenses	\$29,418	\$35,387	\$0	\$0	\$0
(B) Driver and Vehicle Services, Indirect Cost Assesment		\$44,258			
(C) Vehicle Services, Personal Services			\$2,070,403	\$2,111,022	\$2,148,981
(C) Vehicle Services, Operating Expenses			\$426,365	\$426,365	\$426,365
(C) Vehicle Services, Motorist Insurance Identification Insurance Program			\$331,618	\$337,006	\$342,394
(C) Vehicle Services, Indirect Cost Assessment			\$442,727	\$272,710	\$272,710
(D) Titles, Personal Services	\$1,512,534	\$1,581,323	\$0	\$0	\$0
(D) Titles, Operating Expenses	\$235,437	\$249,585	\$0	\$0	\$0
(D) Titles, Indirect Cost Assessment		\$275,376	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$2,161,415</b>	<b>\$2,691,125</b>	<b>\$3,372,202</b>	<b>\$3,290,272</b>	<b>\$3,333,619</b>
<b>Other Costs</b>					
HB 12-1038	\$32,000	\$0	\$0	\$0	\$0
HB 12-1023	\$2,960	\$0	\$0	\$0	\$0
HB 12-1131	\$2,960	\$0	\$0	\$0	\$0
HB 12-1153	\$2,960	\$0	\$0	\$0	\$0
HB 12-1162	\$2,960	\$0	\$0	\$0	\$0
HB 12-1275	\$68,080	\$0	\$0	\$0	\$0
HB 12-1295	\$2,960	\$0	\$0	\$0	\$0
HB 12-1302	\$2,960	\$0	\$0	\$0	\$0
HB 12-1327	\$12,210	\$0	\$0	\$0	\$0
SB 12S-001	\$76,220	\$0	\$0	\$0	\$0

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2015-16 Budget Request  
Fund #4040 - Colorado State Titling and Registration Account  
Section 42-1-211 (2), C.R.S. (2014)

	Actual	Actual	Appropriated	Requested	Projected
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
HB 13-1071	\$0	\$604	\$0	\$0	\$0
HB 13-1110 Alternative Fuels FY 2013-14 Appropriation	\$0	\$75,773	\$0	\$0	\$0
SB 13-060	\$0	\$2,972	\$0	\$0	\$0
SB 13-120	\$0	\$2,960	\$0	\$0	\$0
SB 13-224	\$0	\$2,972	\$0	\$0	\$0
SB 13-280	\$0	\$25,900	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$206,270</b>	<b>\$111,181</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$10,575,200</b>	<b>\$11,407,091</b>	<b>\$11,831,833</b>	<b>\$10,920,897</b>	<b>\$10,964,931</b>

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2015-16 Budget Request  
Fund #4040 - Colorado State Titling and Registration Account  
Section 42-1-211 (2), C.R.S. (2014)

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	N/A	N/A	N/A	N/A
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A
<b>Excess Uncommitted Fee Reserve Balance</b>	N/A	N/A	N/A	N/A
<b>Compliance Plan (narrative)</b>	Exempt from 16.5% reserve requirement-Special purpose account in HUTF			

Cash Fund Narrative Information	
Purpose/Background of Fund	The Colorado State Titling and Registration Account is authorized by statute to aid the authorized agents of the Department in processing motor vehicle registration and title documents, as well as to establish, operate, and maintain a telecommunications network. This is a special purpose account of the Highway User Tax Fund (HUTF), as established in section 42-1-211 (2), C.R.S. (2012).
Fee Sources	Vehicle Title Application Fees and Specific Ownership Taxes
Non-Fee Sources	This fund receives the majority of its revenue from statutorily-set fees. For purposes of calculating the uncommitted fee reserve balance, statutorily-set fees are considered non-fee revenue and are excluded from any such calculation.
Long Bill Groups Supported by Fund	Executive Director's Office; Central Department Operations; Information Technology Division - Systems Support and CSTARS; and Division of Motor Vehicles - Administration, Driver and Vehicle Services, and Titles.

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2014-15 Budget Request  
Fund #4050- "Driver's License Administration Revocation Account"  
Section 42-2-132 (4)(b), C.R.S. (2014)

	Actual FY 2012-13	Actual FY 2013-14	Appropriated FY 2014-15	Requested FY 2015-16	Projected FY 2016-17
<b>Cash Flow Summary</b>					
Revenue Total	\$4,862,298	\$5,486,729	\$5,172,471	\$5,113,216	\$5,149,621
Motor Vehicle Operator License Reinstatement Fees	\$4,639,987	\$4,709,065	\$5,404,633	\$5,214,603	\$5,024,518
Short Checks	(\$665)	\$0	\$0	\$0	\$0
Refunds	(\$63,571)	(\$58,132)	\$0	\$0	\$0
Year End Cash on Hand	\$9,828	\$7,094	\$0	\$0	\$0
Transfer from HUTF	\$276,719	\$828,702	(\$232,162)	(\$101,387)	\$125,103
Expenses Total	\$4,862,298	\$5,486,729	\$5,172,471	\$5,113,216	\$5,149,621
Program Costs (Personal Services)	\$1,634,558	\$1,715,377	\$1,899,056	\$1,952,588	\$1,988,313
Program Costs (Operating)	\$95,311	\$81,195	\$98,938	\$98,938	\$98,938
Common Policies (Personal Services)	\$310,300	\$330,169	\$419,986	\$420,519	\$421,199
Common Policies (Operating)	\$150,994	\$122,324	\$106,237	\$125,949	\$125,949
Common Policies (Information Technology)	\$186,574	\$291,746	\$143,964	\$113,581	\$113,581
Indirect Costs	\$2,484,561	\$2,945,919	\$2,504,290	\$2,401,641	\$2,401,641
Net Cash Flow	\$0	\$0	\$0	\$0	\$0

Fund Expenditures Line Item Detail	Actual FY 2012-13	Actual FY 2013-14	Appropriated FY 2014-15	Requested FY 2015-16	Projected FY 2016-17
<b>(1) Executive Director's Office</b>					
Personal Services	\$155,087	\$0	\$0	\$0	\$0
Health, Life, Dental	\$211,655	\$220,638	\$224,800	\$229,513	\$229,513
Short-term Disability	\$2,881	\$3,016	\$3,613	\$3,851	\$3,851
S.B. 04-257 Amortization Equalization Disbursement	\$51,532	\$55,998	\$65,677	\$77,028	\$77,336
S.B. 06-235 Supplemental Amoritization Equalization Disbursement	\$44,231	\$50,518	\$61,572	\$74,402	\$74,774
Salary Survey	\$0	\$0	\$46,853	\$19,180	\$19,180
Merit Pay	\$0	\$0	\$17,471	\$16,545	\$16,545
Shift Differential	\$0	\$0	\$0	\$0	\$0
Workers' Compensation	\$16,828	\$17,721	\$20,538	\$20,343	\$20,343
Capital Outlay	\$42,454	\$6,020	\$0	\$0	\$0
Postage			\$2,360	\$2,360	\$2,360
Legal Services	\$3,151	\$0	\$0	\$0	\$0
Administrative Law Judge Services	\$0	\$0	\$0	\$0	\$0
Purchase of Services from Computer Center	\$156,724	\$232,496	\$0	\$0	\$0

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2014-15 Budget Request  
Fund #4050- "Driver's License Administration Revocation Account"  
Section 42-2-132 (4)(b), C.R.S. (2014)

	Actual FY 2012-13	Actual FY 2013-14	Appropriated FY 2014-15	Requested FY 2015-16	Projected FY 2016-17
Colorado State Network	\$18,555	\$22,104	\$0	\$0	\$0
Management and Administration of OIT	\$2,748	\$25,971	\$0	\$0	\$0
Payments to Risk Management and Property Funds	\$4,944	\$3,981	\$4,647	\$3,117	\$3,117
Leased Space	\$39,273	\$36,791	\$39,609	\$39,609	\$39,609
Capitol Complex Leased Space	\$42,256	\$54,847	\$39,083	\$60,520	\$60,520
Communications Services Payments	\$0	\$0	\$0	\$0	\$0
Payments to OIT			\$135,803	\$105,420	\$105,420
COFRS Modernization	\$8,547	\$8,161	\$8,161	\$8,161	\$8,161
Information Technology Security	\$0	\$3,014	\$0	\$0	\$0
Utilities	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$800,867</b>	<b>\$741,275</b>	<b>\$670,187</b>	<b>\$660,049</b>	<b>\$660,729</b>
<b>(2) Central Department Operations Division</b>					
Personal Services	\$28,709	\$0	\$0	\$0	\$0
Postage	\$2,088	\$2,964	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$30,797</b>	<b>\$2,964</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>(4) Division of Motor Vehicles</b>					
(A) Administration, Personal Services	\$35,059	\$133,416	\$97,196	\$0	\$0
(A) Administration, Operating	\$2,336	\$8,095	\$5,453	\$0	\$0
(B) Driver and Vehicle Services, Personal Services	\$1,980,218	\$2,084,266	\$0	\$0	\$0
(B) Driver Services, Personal Services	\$0	\$0	\$2,158,239	\$2,158,239	\$2,158,239
(B) Driver and Vehicle Services, Operating Expenses	\$201,711	\$243,402	\$0	\$0	\$0
(B) Driver Services, Operating Expenses	\$0	\$0	\$243,402	\$243,402	\$243,402
(B) Driver and Vehicle Services, Indirect Costs	\$0	\$476,740	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$2,219,324</b>	<b>\$2,945,919</b>	<b>\$2,504,290</b>	<b>\$2,401,641</b>	<b>\$2,401,641</b>
<b>(7) Enforcement Business Group</b>					
(A) Administration, Personal Services	\$79,809	\$0	\$0	\$0	\$0
(A) Administration, Operating	\$1,632	\$0	\$0	\$0	\$0
(F) Hearings Division, Personal Services	\$1,634,558	\$1,715,377	\$1,899,056	\$1,952,588	\$1,988,313
(F) Hearings Division, Operating Expenses	\$95,311	\$81,195	\$98,938	\$98,938	\$98,938
(F) Hearings Division, Indirect Costs	\$0	\$0	\$468,889	\$141,989	\$141,989
<b>Subtotal</b>	<b>\$1,811,310</b>	<b>\$1,796,571</b>	<b>\$2,466,883</b>	<b>\$2,193,515</b>	<b>\$2,229,240</b>
<b>TOTAL</b>	<b>\$4,862,298</b>	<b>\$5,486,729</b>	<b>\$5,641,360</b>	<b>\$5,255,205</b>	<b>\$5,291,610</b>



Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2014-15 Budget Request  
Fund #4050- "Driver's License Administration Revocation Account"  
Section 42-2-132 (4)(b), C.R.S. (2014)

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	N/A	N/A	N/A	N/A
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A
<b>Excess Uncommitted Fee Reserve Balance</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Compliance Plan (narrative)</b>	Exempt from 16.5% reserve requirement-Balance is swept to HUTF			

Cash Fund Narrative Information	
Purpose/Background of Fund	This fund was created to collect a restoration fee for any person whose
Fee Sources	Motor Vehicle Operator License Reinstatement Fees
Non-Fee Sources	None
Long Bill Groups Supported by Fund	Executive Director's Office; Division of Motor Vehicles and Hearings Division

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2015-16 Budget Request  
Fund #4140 - Identification Security Fund  
Section 42-1-220, C. R. S. (2014)

	Actual FY 2012-13	Actual FY 2013-14	Appropriated FY 2014-15	Requested FY 2015-16
<b>Year Beginning Fund Balance (A)</b>	<b>\$308,121</b>	<b>\$331,975</b>	<b>\$25,679</b>	<b>\$0</b>
Changes in Cash Assets	\$32,164	(\$299,335)	(\$25,679)	\$0
Changes in Non-Cash Assets	(\$8,310)	(\$6,961)	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$0	\$0	\$0	\$0
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>\$23,854</b>	<b>(\$306,296)</b>	<b>(\$25,679)</b>	<b>\$0</b>
<b>Assets Total</b>	<b>\$331,975</b>	<b>\$25,679</b>	<b>\$0</b>	<b>\$0</b>
Cash (B)	\$325,014	\$25,679	\$0	\$0
Receivables	\$6,961	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
<b>Liabilities Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Cash Liabilities (C )	\$0	\$0	\$0	\$0
Long Term Liabilities	\$0	\$0	\$0	\$0
<b>Ending Fund Balance (D)</b>	<b>\$331,975</b>	<b>\$25,679</b>	<b>\$0</b>	<b>\$0</b>
<b>Logical Test</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>
<b>Net Cash Assets - (B-C)</b>	<b>\$325,014</b>	<b>\$25,679</b>	<b>\$0</b>	<b>\$0</b>
<b>Change from Prior Year Fund Balance (D-A)</b>	<b>\$23,854</b>	<b>(\$306,296)</b>	<b>(\$25,679)</b>	<b>\$0</b>
<b>Cash Flow Summary</b>				
Revenue Total	\$795,765	\$658,497	\$0	\$0
Fees	\$793,739	\$656,428	\$0	\$0
Interest	\$2,025	\$2,069	\$0	\$0
Expenses Total	\$771,911	\$753,177	\$0	\$0
Driver License Documents	\$771,911	\$753,177	\$0	\$0
Other Costs	\$0	\$0	\$0	\$0
Net Cash Flow	\$23,854	(\$94,680)	\$0	\$0

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2015-16 Budget Request  
Fund #4140 - Identification Security Fund  
Section 42-1-220, C. R. S. (2014)

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	N/A	N/A	N/A	N/A
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A
<b>Excess Uncommitted Fee Reserve Balance</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Compliance Plan (narrative)</b>	Exempt from 16.5% reserve requirement-Special purpose account of HUTF-Balance transfers to Licensing Services Cash Fund at the end of FY 2013-14			

Cash Fund Narrative Information	
Purpose/Background of Fund	This special purpose account in the highway users tax fund was created for
Fee Sources	Surcharge of the fee for issuance of a minor driver's or driver's license
Non-Fee Sources	None
Long Bill Groups Supported by Fund	Division of Motor Vehicles and Hearings Division

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2015-16 Budget Request  
Fund #4350- "License Plate Fund"  
Section 42-3-301 (1)(b), C.R.S. (2014)

	Actual FY 2012-13	Actual FY 2013-14	Appropriated FY 2014-15	Requested FY 2015-16	Projected FY 2016-17
<b>Year Beginning Fund Balance (A)</b>	<b>\$0</b>	<b>(\$0)</b>	<b>\$27,522</b>	<b>(\$442,081)</b>	<b>(\$847,782)</b>
Changes in Cash Assets	(\$0)	(\$442,092)	(\$469,603)	(\$405,701)	(\$319,529)
Changes in Non-Cash Assets	\$0	\$10,157	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$0	\$459,457	\$0	\$0	\$0
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>(\$0)</b>	<b>\$27,522</b>	<b>(\$469,603)</b>	<b>(\$405,701)</b>	<b>(\$319,529)</b>
<b>Assets Total</b>	<b>\$459,457</b>	<b>\$27,522</b>	<b>(\$442,081)</b>	<b>(\$847,782)</b>	<b>(\$1,167,311)</b>
Cash (B)	\$48,605	(\$393,488)	(\$863,091)	(\$1,268,792)	(\$1,588,321)
Receivables	\$410,852	\$421,009	\$421,009	\$421,009	\$421,009
<b>Liabilities Total</b>	<b>\$459,457</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Cash Liabilities (C )	\$459,457	\$0	\$0	\$0	\$0
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance (D)</b>	<b>(\$0)</b>	<b>\$27,522</b>	<b>(\$442,081)</b>	<b>(\$847,782)</b>	<b>(\$1,167,311)</b>
<b>Logical Test</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>
<b>Net Cash Assets - (B-C)</b>	<b>(\$410,852)</b>	<b>(\$393,488)</b>	<b>(\$863,091)</b>	<b>(\$1,268,792)</b>	<b>(\$1,588,321)</b>
<b>Change from Prior Year Fund Balance (D-A)</b>	<b>(\$0)</b>	<b>\$27,522</b>	<b>(\$469,603)</b>	<b>(\$405,701)</b>	<b>(\$319,529)</b>
<b>Cash Flow Summary</b>					
Revenue Total	\$4,998,737	\$5,063,431	\$4,931,325	\$5,017,497	\$5,103,669
Motor Vehicle Registration Fees	\$5,015,282	\$5,063,431	\$4,931,325	\$5,017,497	\$5,103,669
Short Checks	(\$146)	\$0	\$0	\$0	\$0
Interfund Transfers	(\$16,400)	\$0	\$0	\$0	\$0
Expenses Total	\$4,998,737	\$5,035,910	\$5,400,928	\$5,423,198	\$5,423,198
License Plate Expenditures	\$4,998,737	\$5,035,910	\$5,400,928	\$5,423,198	\$5,423,198
Net Cash Flow	(\$0)	\$27,522	(\$469,603)	(\$405,701)	(\$319,529)
<b>Fund Expenditures Line Item Detail</b>	<b>Actual</b>	<b>Actual</b>	<b>Appropriated</b>	<b>Requested</b>	<b>Projected</b>
	<b>FY 2012-13</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>
<b>(5) Division of Motor Vehicles</b>					
(B) Driver and Vehicle Services, License Plate Ordering	\$4,998,737	\$5,035,910	\$5,400,928	\$5,423,198	\$5,423,198
<b>Division Subtotal</b>	<b>\$4,998,737</b>	<b>\$5,035,910</b>	<b>\$5,400,928</b>	<b>\$5,423,198</b>	<b>\$5,423,198</b>
<b>TOTAL</b>	<b>\$4,998,737</b>	<b>\$5,035,910</b>	<b>\$5,400,928</b>	<b>\$5,423,198</b>	<b>\$5,423,198</b>

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2015-16 Budget Request  
Fund #4350- "License Plate Fund"  
Section 42-3-301 (1)(b), C.R.S. (2014)

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	N/A	N/A	N/A	N/A
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A
<b>Excess Uncommitted Fee Reserve Balance</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Compliance Plan (narrative)</b>	Exempt from 16.5% reserve requirement-Balance is swept to HUTF			

Cash Fund Narrative Information	
Purpose/Background of Fund	This fund was created to cover the direct costs incurred by the Department in purchasing license plates, decals and vaildating tabs from the Division of Correctional Industries.
Fee Sources	Fee for direct costs of license plates, decals or tabs
Non-Fee Sources	None
Long Bill Groups Supported by Fund	(B) Driver and Vehicle Services, License Plate Ordering

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2015-16 Budget Request  
Fund #4370 - "Licensing Services Cash Fund"  
Section 42-2-114.5, C.R.S. (2014)

	Actual FY 2012-13	Actual FY 2013-14	Appropriated FY 2014-15	Requested FY 2015-16	Projected FY 2016-17
<b>Year Beginning Fund Balance (A)</b>	<b>\$4,279,276</b>	<b>\$3,403,500</b>	<b>\$1,546,951</b>	<b>\$2,882,638</b>	<b>\$4,550,342</b>
Changes in Cash Assets	(\$2,934,100)	(\$1,830,474)	\$1,335,687	\$1,667,703	\$134,593
Changes in Non-Cash Assets	(\$172,809)	\$22,842	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$135,403	(\$48,918)	\$0	\$0	\$0
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>(\$2,971,506)</b>	<b>(\$1,856,549)</b>	<b>\$1,335,687</b>	<b>\$1,667,703</b>	<b>\$134,593</b>
			<b>\$0</b>		
<b>Assets Total</b>	<b>\$3,426,757</b>	<b>\$1,619,126</b>	<b>\$2,954,813</b>	<b>\$4,622,516</b>	<b>\$4,757,109</b>
Cash (B)	\$2,985,877	\$1,155,403	\$2,491,090	\$4,158,794	\$4,293,386
Receivables	\$440,880	\$463,722	\$463,722	\$463,722	\$463,722
Receivables	\$0	\$0	\$0	\$0	\$0
<b>Liabilities Total</b>	<b>\$23,257</b>	<b>\$72,174</b>	<b>\$72,174</b>	<b>\$72,174</b>	<b>\$72,174</b>
Payables	\$1,660	\$54,102	\$54,102	\$54,102	\$54,102
Deferral of Long Term Receivables	\$21,597	\$18,072	\$18,072	\$18,072	\$18,072
<b>Ending Fund Balance (D)</b>	<b>\$3,403,500</b>	<b>\$1,546,951</b>	<b>\$2,882,638</b>	<b>\$4,550,342</b>	<b>\$4,684,934</b>
<b>Logical Test</b>	<b>FALSE</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>
<b>Net Cash Assets - (B-C)</b>	<b>\$2,984,217</b>	<b>\$1,101,301</b>	<b>\$2,436,988</b>	<b>\$4,104,691</b>	<b>\$4,239,284</b>
<b>Change from Prior Year Fund Balance (D-A)</b>	<b>(\$875,776)</b>	<b>(\$1,856,549)</b>	<b>\$1,335,687</b>	<b>\$1,667,703</b>	<b>\$134,593</b>
<b>Cash Flow Summary</b>					
Revenue Total	\$26,339,913	\$24,029,176	\$24,770,812	\$29,245,525	\$28,528,128
Drivers License Document Fees	\$23,367,008	\$20,934,177	\$21,604,180	\$21,907,365	\$21,106,708
Refunds	(\$4,987)	(\$2,407)	\$0	\$0	\$0
Motor Vehicle Registrations	\$2,742,430	\$2,844,715	\$3,111,188	\$3,309,988	\$3,508,788
Interest	\$56,741	\$41,114	\$55,444	\$55,444	\$55,444
Additional Drivers License Fee	\$138,111	(\$39)	\$0	\$0	\$0

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2015-16 Budget Request  
Fund #4370 - "Licensing Services Cash Fund"  
Section 42-2-114.5, C.R.S. (2014)

	Actual	Actual	Appropriated	Requested	Projected
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
FY 2015-16 R-1 DMV Funding Deficit - Increase in Fee Revenue	\$0	\$0	\$0	\$3,972,728	\$3,857,188
Miscellaneous Revenues-Transfer of ID Security Fund Balance	\$40,610	\$211,616	\$0	\$0	\$0
Expenses Total	\$27,215,689	\$25,885,725	\$23,435,125	\$27,577,822	\$28,393,535
Program Costs (Personal Services)	\$12,918,449	\$12,006,753	\$11,505,541	\$18,087,187	\$18,536,240
Program Costs (Operating)	\$4,548,422	\$4,135,826	\$7,823,580	\$8,025,652	\$8,025,652
Common Policies (Personal Services)	\$2,945,634	\$2,104,041	\$0	\$0	\$0
Common Policies (Operating)	\$2,461,099	\$2,613,647	\$754,088	\$726,607	\$726,607
Common Policies (Information Technology)	\$2,104,874	\$2,784,097	\$1,839,427	\$1,367,730	\$1,367,730
Indirect Costs	\$2,237,211	\$2,138,222	\$2,995,761	\$3,569,708	\$3,569,708
Other Costs	\$0	\$103,140	(\$1,483,272)	(\$4,199,062)	(\$3,832,402)
Net Cash Flow	(\$875,776)	(\$1,856,549)	\$1,335,687	\$1,667,703	\$134,593
<b>Fund Expenditures Line Item Detail</b>	<b>Actual</b>	<b>Actual</b>	<b>Appropriated</b>	<b>Requested</b>	<b>Projected</b>
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
<b>(1) Executive Director's Office</b>					
Personal Services	\$1,388,829	\$0	\$0	\$0	\$0
Health, Life, and Dental	\$2,270,788	\$1,252,808	\$2,562,157	\$2,691,846	\$2,691,846
Short-term Disability	\$18,893	\$23,877	\$32,175	\$33,958	\$33,958
S.B. 04-257 Amortization Equalization Disbursement	\$351,184	\$434,049	\$599,325	\$686,909	\$689,657
S.B. 06-235 Supplemental Amoritization Equalization Disbursement	\$304,769	\$393,307	\$561,866	\$663,491	\$666,808
Salary Survey	\$0	\$0	\$194,398	\$274,359	\$277,103
Merit Pay	\$0	\$0	\$162,705	\$164,243	\$165,885
Shift Differential	\$0	\$0	\$35,199	\$25,634	\$25,634
Workers' Compensation	\$206,133	\$233,613	\$270,518	\$263,934	\$263,934
Capital Outlay	\$54,298	\$0	\$0	\$0	\$0
Variable Vehicle Payments	\$46,257	\$47,590	\$49,060	\$49,060	\$49,060
Legal Services	\$238,928	\$311,760	\$305,510	\$510,354	\$510,354
Administrative Law Judge Services	\$0	\$0	\$0	\$0	\$0
Purchase of Services from Computer Center	\$999,490	\$1,449,872	\$0	\$0	\$0
Colorado State Network	\$967,924	\$1,025,450	\$0	\$0	\$0
Management and Administration of OIT	\$27,506	\$159,095	\$0	\$0	\$0
Payment to Risk Management and Property Funds	\$56,229	\$52,473	\$70,942	\$50,045	\$50,045
Vehicles Lease Payments	\$15,530	\$19,622	\$32,533	\$29,820	\$29,820
Leased Space	\$1,481,302	\$1,488,326	\$1,618,862	\$1,730,754	\$1,730,754

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2015-16 Budget Request  
Fund #4370 - "Licensing Services Cash Fund"  
Section 42-2-114.5, C.R.S. (2014)

	Actual FY 2012-13	Actual FY 2013-14	Appropriated FY 2014-15	Requested FY 2015-16	Projected FY 2016-17
Capitol Complex Leased Space	\$310,146	\$407,413	\$302,674	\$302,674	\$302,674
Communications Services	\$0	\$0	\$0	\$0	\$0
Payments to OIT		\$0	\$1,839,427	\$1,367,730	\$1,367,730
COFRS Modernization	\$109,954	\$109,954	\$109,954	\$109,954	\$109,954
Information Technology Security	\$0	\$39,726	\$0	\$0	\$0
Utilities	\$52,275	\$52,850	\$118,238	\$118,238	\$118,238
<b>Subtotal</b>	<b>\$8,900,436</b>	<b>\$7,501,784</b>	<b>\$8,865,543</b>	<b>\$9,073,003</b>	<b>\$9,083,454</b>
<b>Central Department Operations</b>					
Personal Services	\$259,136	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$259,136</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>(4) Division of Motor Vehicles</b>					
(A) Administration, Personal Services	\$552,433	\$399,888	\$1,154,589	\$1,091,488	\$1,091,488
(A) Administration, Operating Expenses	\$36,813	\$9,269	\$63,276	\$58,688	\$58,688
(B) Driver and Vehicle Services, Personal Services	\$12,918,449	\$12,006,753	\$0	\$0	\$0
(B) Driver Services, Personal Services (New line)	\$0	\$0	\$7,357,716	\$13,546,747	\$13,985,349
(B) Driver and Vehicle Services, Operating Expenses	\$1,112,964	\$1,048,682	\$0	\$0	\$0
(B) Driver Services, Operating Expenses (New line)	\$0	\$0	\$1,231,999	\$1,222,087	\$1,222,087
(B) Driver and Vehicle Services, Drivers License Documents	\$3,435,459	\$3,087,144	\$0	\$0	\$0
(B) Driver Services, Drivers License Documents (New line)	\$0	\$0	\$4,467,378	\$4,365,339	\$4,365,339
(B) Driver Services, Indirect Cost Assessment	\$0	\$1,729,064	\$1,777,896	\$2,419,532	\$2,419,532
<b>Subtotal</b>	<b>\$18,056,118</b>	<b>\$18,280,801</b>	<b>\$16,052,854</b>	<b>\$22,703,881</b>	<b>\$23,142,483</b>
<b>Other Costs</b>					
HB 13-1119 Placing the Word Veteran on ID Documents FY 2013-14 Appropriations	\$0	\$37,870	\$0	\$0	\$0
HB 13-1135 Preregister to Vote for 16 Year Olds FY 2013-14 Appropriations	\$0	\$60,682	\$0	\$0	\$0
SB 13-004 Electronic Renewal of State IDs	\$0	\$4,588	\$0	\$0	\$0
FY16 R-1 DMV Funding Deficit, Adjustment for projected FY 2014-15 expenditures and for General Fund backfill in FY 2015-16 and FY 2016-17	\$0	\$0	(\$1,483,272)	(\$4,199,062)	(\$3,832,402)
<b>Subtotal</b>	<b>\$0</b>	<b>\$103,140</b>	<b>(\$1,483,272)</b>	<b>(\$4,199,062)</b>	<b>(\$3,832,402)</b>
<b>TOTAL</b>	<b>\$27,215,689</b>	<b>\$25,885,725</b>	<b>\$23,435,125</b>	<b>\$27,577,822</b>	<b>\$28,393,535</b>



Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2015-16 Budget Request  
Fund #4370 - "Licensing Services Cash Fund"  
Section 42-2-114.5, C.R.S. (2014)

<b>Cash Fund Reserve Balance</b>	Actual	Actual	Estimated	Requested
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$3,403,500	\$1,546,951	\$2,882,638	\$4,550,342
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$4,490,589	\$4,271,145	\$3,866,796	\$4,550,341
<b>Excess Uncommitted Fee Reserve Balance</b>	<b>(\$1,087,088)</b>	<b>(\$2,724,193)</b>	<b>(\$984,157)</b>	<b>\$1</b>
<b>Compliance Plan (narrative)</b>				

<b>Cash Fund Narrative Information</b>	
Purpose/Background of Fund	To pay the direct and indirect expenses of the Division of Motor Vehicles.
Fee Sources	Licensing Fees
Non-Fee Sources	N/A
Long Bill Groups Supported by Fund	Executive Director's Office, Division of Motor Vehicles

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2015-16 Budget Request  
Fund #4380- "First Time Drunk Driving Offenders Account"  
42-2-132 (4)(b)(II)(A), C.R.S. (2014)

	Actual FY 2012-13	Actual FY 2013-14	Appropriated FY 2014-15	Requested FY 2015-16	Projected FY 2016-17
<b>Year Beginning Fund Balance (A)</b>	<b>\$4,595,679</b>	<b>\$4,971,900</b>	<b>\$4,975,665</b>	<b>\$3,583,882</b>	<b>\$2,152,483</b>
Changes in Cash Assets	(\$685,972)	\$3,765	(\$1,391,783)	(\$1,431,400)	(\$1,481,287)
Changes in Non-Cash Assets	(\$19,188)	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$1,081,381	\$0	\$0	\$0	\$0
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>\$376,221</b>	<b>\$3,765</b>	<b>(\$1,391,783)</b>	<b>(\$1,431,400)</b>	<b>(\$1,481,287)</b>
<b>Assets Total</b>	<b>\$4,971,900</b>	<b>\$4,975,665</b>	<b>\$3,583,882</b>	<b>\$2,152,483</b>	<b>\$671,196</b>
Cash (B)	\$4,971,900	\$4,975,665	\$3,583,882	\$2,152,483	\$671,196
<b>Liabilities Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Payables	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance (D)</b>	<b>\$4,971,900</b>	<b>\$4,975,665</b>	<b>\$3,583,882</b>	<b>\$2,152,483</b>	<b>\$671,196</b>
<b>Logical Test</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>
<b>Net Cash Assets - (B-C)</b>	<b>\$4,971,900</b>	<b>\$4,975,665</b>	<b>\$3,583,882</b>	<b>\$2,152,483</b>	<b>\$671,196</b>
<b>Change from Prior Year Fund Balance (D-A)</b>	<b>\$376,221</b>	<b>\$3,765</b>	<b>(\$1,391,783)</b>	<b>(\$1,431,400)</b>	<b>(\$1,481,287)</b>
<b>Cash Flow Summary</b>					
Revenue Total	\$2,782,192	\$2,743,174	\$1,683,467	\$1,633,665	\$1,583,863
Driver License Reinstatement Fees	\$2,724,046	\$2,689,118	\$1,628,794	\$1,571,524	\$1,514,255
Interest	\$58,146	\$54,056	\$54,674	\$62,141	\$69,609
Expenses Total	\$2,405,970	\$2,739,409	\$3,075,250	\$3,065,065	\$3,065,151
Program Costs (Personal Services)	\$178,297	\$199,171	\$115,032	\$62,353	\$62,439
Program Costs (Operating)	\$630,432	\$675,511	\$1,163,236	\$1,226,667	\$1,226,667
Program Costs					
Common Policies (Personal Services)	\$30,163	\$45,257	\$0	\$0	\$0
Common Policies (Operating)	\$12,375	\$15,323	\$15,981	\$18,100	\$18,100
Common Policies (Information Technology)	\$20,681	\$27,960	\$34,964	\$19,522	\$19,522
Indirect Costs	\$34,023	\$149,451	\$246,037	\$238,423	\$238,423
Interdepartmental Transfers	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
Legislation	\$0	\$126,735	\$0	\$0	\$0
<b>Net Cash Flow</b>	<b>\$376,221</b>	<b>\$3,765</b>	<b>(\$1,391,783)</b>	<b>(\$1,431,400)</b>	<b>(\$1,481,287)</b>

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2015-16 Budget Request  
Fund #4380- "First Time Drunk Driving Offenders Account"  
42-2-132 (4)(b)(II)(A), C.R.S. (2014)

	Actual FY 2012-13	Actual FY 2013-14	Appropriated FY 2014-15	Requested FY 2015-16	Projected FY 2016-17
<b>Fund Expenditures Line Item Detail</b>	<b>Actual FY 2012-13</b>	<b>Actual FY 2013-14</b>	<b>Appropriated FY 2014-15</b>	<b>Requested FY 2015-16</b>	<b>Projected FY 2016-17</b>
<b>(1) Executive Director's Office</b>					
Personal Services	\$21,146				
Health, Life, Dental	\$21,012	\$31,314	\$27,313	\$38,232	\$38,232
Short-term Disability	\$255	\$381	\$408	\$485	\$485
S.B. 04-257 Amortization Equalization Disbursement	\$4,789	\$7,118	\$7,421	\$9,695	\$9,734
S.B. 06-235 Supplemental Amoritization Equalization Disbursement	\$4,106	\$6,444	\$6,958	\$9,365	\$9,412
Salary Survey	\$0	\$0	\$5,287	\$2,413	\$2,413
Merit Pay	\$0	\$0	\$2,176	\$2,163	\$2,163
Workers' Compensation	\$2,997	\$3,306	\$5,288	\$3,767	\$3,767
Purchase of Services from Computer Center	\$15,623	\$20,940	\$0	\$0	\$0
Colorado State Network	\$3,102	\$2,651	\$0	\$0	\$0
Management and Administration of OIT	\$434	\$2,285	\$0	\$0	\$0
Payment to Risk Management and Property Funds	\$866	\$743	\$1,196	\$577	\$577
Capitol Complex Leased Space	\$8,512	\$11,274	\$7,975	\$12,234	\$12,234
Payments to OIT			\$34,964	\$19,522	\$19,522
COFRS Modernization	\$1,522	\$1,522	\$1,522	\$1,522	\$1,522
Information Technology Security	\$0	\$562	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$84,365</b>	<b>\$88,540</b>	<b>\$100,508</b>	<b>\$99,975</b>	<b>\$100,061</b>
<b>(2) Central Department Operations</b>					
Personal Services	\$3,944	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$3,944</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>(5) Division of Motor Vehicles</b>					
(A) Administration, Personal Services	\$8,375	\$9,720	\$13,296	\$16,369	\$16,369
(A) Administration, Operating Expenses	\$558	\$565	\$746	\$880	\$880
(B) Driver Services, Personal Services		\$0	\$65,469	\$0	\$0
(B) Driver Services, Operating Expenses		\$0	\$11,306	\$0	\$0
(B) Driver Services, Ignition Interlock	\$0	\$0	\$1,151,930	\$1,226,667	\$1,226,667
(B) Driver Services, Indirect Costs	\$0	\$0	\$52,100	\$31,121	\$31,121
(F) Ignition Interlock Program, Personal Services	\$178,297	\$199,171	\$0	\$0	\$0
(F) Ignition Interlock Program, Operating Expenses	\$630,432	\$675,511	\$0	\$0	\$0
(F) Ignition Interlock Program, Indirect Costs	\$0	\$26,391	\$0	\$0	\$0

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2015-16 Budget Request  
Fund #4380- "First Time Drunk Driving Offenders Account"  
42-2-132 (4)(b)(II)(A), C.R.S. (2014)

	Actual	Actual	Appropriated	Requested	Projected
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
<b>Subtotal</b>	<b>\$817,662</b>	<b>\$911,359</b>	<b>\$1,294,847</b>	<b>\$1,275,037</b>	<b>\$1,275,037</b>
<b>(6) Enforcement Business Group</b>					
(E) Hearings Division, Personal Services	\$0	\$112,775	\$179,895	\$190,053	\$190,053
<b>Subtotal</b>	<b>\$0</b>	<b>\$112,775</b>	<b>\$179,895</b>	<b>\$190,053</b>	<b>\$190,053</b>
<b>Other Costs</b>					
Transfer to the Department of Transportation	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
HB 13-1240 Penalties for Persistent Drunk Drivers FY 2013-14 Appropria	\$0	\$126,735		\$0	\$0
<b>Subtotal</b>	<b>\$1,500,000</b>	<b>\$1,626,735</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>
<b>TOTAL</b>	<b>\$2,405,970</b>	<b>\$2,739,409</b>	<b>\$3,075,250</b>	<b>\$3,065,065</b>	<b>\$3,065,151</b>

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2015-16 Budget Request  
Fund #4380- "First Time Drunk Driving Offenders Account"  
42-2-132 (4)(b)(II)(A), C.R.S. (2014)

Cash Fund Reserve Balance	Actual	Estimate	Request
	FY 2013-14	FY 2014-15	FY 2015-16
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	N/A	N/A	N/A
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A
<b>Excess Uncommitted Fee Reserve Balance</b>	N/A	N/A	N/A
<b>Compliance Plan (narrative)</b>	Exempt from 16.5% reserve requirement-Subaccount of HUTF		

Cash Fund Narrative Information	
Purpose/Background of Fund	This fund was created to pay a portion of the costs for an ignition interlock device for a first time drunk driving offender who is unable to pay the costs of the device, and for high visibility drunk driving enforcement.
Fee Sources	Driver License Reinstatement Fees
Non-Fee Sources	None
Long Bill Groups Supported by Fund	Executive Director's Office, Division of Motor Vehicles, Hearings Division, Department of Transportation

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Fund #5030-State Lottery Fund  
Section 24-35-210 (1), C.R.S. (2014)

	Actual FY 2012-13	Actual FY 2013-14	Appropriated FY 2014-15	Requested FY 2015-16	Projected FY 2016-17
<b>Year Beginning Fund Balance (A)</b>	<b>\$4,710,033</b>	<b>\$3,778,487</b>	<b>\$2,897,658</b>	<b>\$2,768,397</b>	<b>\$2,161,983</b>
Changes in Cash Assets	\$15,305,851	(\$8,909,195)	\$1,497,968	(\$3,985,914)	(\$1,106,366)
Changes in Non-Cash Assets	(\$4,329,965)	\$3,989,127	\$35,155	\$2,205,340	\$1,218,311
Changes in Long-Term Assets	(\$931,545)	(\$942,755)	\$828,614	(\$71,339)	\$473,297
Changes in Total Liabilities	(\$10,975,887)	\$4,981,995	(\$2,490,997)	\$1,245,499	(\$622,749)
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>(\$931,546)</b>	<b>(\$880,829)</b>	<b>(\$129,261)</b>	<b>(\$606,414)</b>	<b>(\$37,507)</b>
<b>Assets Total</b>	<b>\$72,754,438</b>	<b>\$66,891,615</b>	<b>\$69,253,351</b>	<b>\$67,401,438</b>	<b>\$67,986,680</b>
Cash (B)	\$49,371,008	\$40,461,813	\$41,959,781	\$37,973,867	\$36,867,501
Receivables	\$20,260,613	\$19,079,987	\$21,440,627	\$22,083,734	\$23,720,777
Inventories	\$1,171,150	\$1,255,765	\$1,213,457	\$1,234,611	\$1,224,034
Other Current Assets	\$51,345	\$5,136,483	\$2,853,305	\$4,394,384	\$3,986,229
Capital Assets	\$1,900,322	\$957,567	\$1,786,180	\$1,714,842	\$2,188,139
<b>Liabilities Total</b>	<b>\$68,975,951</b>	<b>\$63,993,956</b>	<b>\$66,484,954</b>	<b>\$65,239,455</b>	<b>\$65,862,204</b>
Payables	\$28,612,234	\$35,090,755	\$31,851,494	\$33,471,125	\$32,661,310
Accrued Liabilities	\$1,439,549	\$2,132,750	\$1,786,150	\$1,959,450	\$1,872,800
Other Current Liabilities	\$38,005,077	\$26,010,176	\$32,007,627	\$29,008,901	\$30,508,264
Other Long Term Liabilities	\$919,091	\$760,275	\$839,683	\$799,979	\$819,831
<b>Ending Fund Balance (D)</b>	<b>\$3,778,487</b>	<b>\$2,897,658</b>	<b>\$2,768,397</b>	<b>\$2,161,983</b>	<b>\$2,124,476</b>
<b>Logical Test</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>
<b>Net Cash Assets - (B-C)</b>	<b>\$20,758,774</b>	<b>\$5,371,058</b>	<b>\$10,108,286</b>	<b>\$4,502,742</b>	<b>\$4,206,192</b>
<b>Change from Prior Year Fund Balance (D-A)</b>	<b>(\$931,546)</b>	<b>(\$880,829)</b>	<b>(\$129,261)</b>	<b>(\$606,414)</b>	<b>(\$37,507)</b>
<b>Cash Flow Summary</b>					
Revenue Total	\$576,737,797	\$546,624,608	\$547,794,512	\$552,684,711	\$558,486,889
Business Licenses/Permits	\$65,436	\$66,255	\$65,846	\$66,050	\$65,948
Lottery Ticket Sales	\$566,286,599	\$545,030,260	\$546,000,000	\$550,970,281	\$556,712,418
Miscellaneous Sales (Enterprise)	\$8,956,523	\$0	\$0	\$0	\$0
Interest Income	\$468,782	\$451,512	\$460,147	\$475,830	\$487,989
Royalties	\$0	\$0	\$0	\$0	\$0

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	Actual	Actual	Appropriated	Requested	Projected
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Disposal of Fixed Assets	(\$3,411)	(\$826)	(\$2,118)	(\$1,472)	(\$1,795)
Miscellaneous Revenue	\$963,868	\$1,077,407	\$1,270,637	\$1,174,022	\$1,222,330
Expenses Total	\$577,669,343	\$547,505,437	\$547,923,773	\$552,931,884	\$558,070,968
Program Costs	\$26,625,864	\$26,358,559	\$30,965,616	\$31,131,715	\$31,289,815
Common Policies (Personal Services)	\$1,218,152	\$1,402,131	\$0	\$0	\$0
Common Policies (Operating)	\$1,224,822	\$1,300,348	\$159,083	\$152,829	\$152,829
Common Policies (Information Technology)	\$302,761	\$655,846	\$593,380	\$457,212	\$457,212
Indirect Costs	\$586,212	\$486,936	\$586,778	\$460,259	\$460,259
Other Costs (n/i Distributions)	\$998,522	\$783,381	\$978,401	\$900,613	\$936,360
Prizes, Distributions, and Retailer Compensation	\$546,713,009	\$516,518,237	\$514,640,515	\$519,829,257	\$524,774,493
Net Cash Flow	(\$931,546)	(\$880,829)	(\$129,261)	(\$247,173)	\$415,920

Fund Expenditures Line Item Detail	Actual	Actual	Appropriated	Requested	Projected
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
<b>(1) Executive Director's Office</b>					
Health, Life, Dental	\$821,898	\$921,840	\$953,274	\$943,358	\$943,358
Short-term Disability	\$11,560	\$13,178	\$16,213	\$16,059	\$16,059
S.B. 04-257 Amortization Equalization Disbursement	\$206,869	\$245,489	\$294,742	\$324,547	\$325,845
S.B. 06-235 Supplemental Amoritization Equalization Disbursement	\$177,825	\$221,624	\$276,321	\$313,483	\$315,050
Salary Survey	\$0	\$0	\$178,441	\$79,914	\$79,914
Merit Pay	\$0	\$0	\$71,272	\$75,320	\$75,320
Shift Differential	\$0	\$0	\$9,057	\$9,057	\$9,057
Workers' Compensation	\$71,535	\$77,428	\$89,739	\$88,229	\$88,229
Variable Vehicle Payments	\$210,585	\$200,721	\$206,469	\$206,469	\$206,469
Postage			\$7,892	\$7,892	\$7,892
Legal Services	\$25,829	\$75,031	\$116,426	\$60,014	\$60,014
Purchase of Services from Computer Center	\$2,386	\$276,527	\$0	\$0	\$0
Colorado State Network	\$262,205	\$282,286	\$0	\$0	\$0
Management and Administration of OIT	\$0	\$45,180	\$0	\$0	\$0
Payment to Risk Management and Property Funds	\$40,496	\$27,049	\$27,222	\$20,344	\$20,344
Vehicles Lease Payments	\$148,072	\$167,641	\$142,681	\$153,061	\$153,061
Leased Space	\$722,871	\$744,818	\$772,800	\$772,800	\$772,800
Capitol Complex Leased Space	\$5,434	\$7,661	\$6,465	\$8,599	\$8,599
Payments to OIT			\$593,380	\$457,212	\$457,212
Communication Services Payments	\$2,514	\$3,029	\$0	\$0	\$0

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	Actual	Actual	Appropriated	Requested	Projected
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
COFRS Moderization	\$35,656	\$35,657	\$35,657	\$35,657	\$35,657
Information Technology Security	\$0	\$13,167	\$0	\$0	\$0
Utilities	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$2,745,735</b>	<b>\$3,358,325</b>	<b>\$3,798,051</b>	<b>\$3,572,015</b>	<b>\$3,574,881</b>
<b>(6) State Lottery Division</b>					
Personal Services	\$8,003,453	\$8,100,063	\$8,885,964	\$9,135,677	\$9,290,911
Operating Expenses	\$986,035	\$833,529	\$903,156	\$903,156	\$903,156
Payments to Other State Agencies	\$133,133	\$134,173	\$239,410	\$239,410	\$239,410
Travel	\$70,001	\$51,803	\$113,498	\$113,498	\$113,498
Marketing and Communications	\$13,732,533	\$13,439,653	\$13,950,000	\$13,950,000	\$13,950,000
Multi-State Lottery Fees	\$148,940	\$85,228	\$177,433	\$177,433	\$177,433
Vendor Fees	\$9,501,461	\$9,595,025	\$9,571,504	\$9,571,504	\$9,571,504
Prizes	\$359,216,978	\$336,511,493	\$333,110,228	\$337,106,102	\$335,106,102
Powerball Prize Variance	\$0	\$0	\$0	\$0	\$0
Retailer Compensation	\$42,213,871	\$40,212,982	\$40,741,350	\$40,741,350	\$40,741,350
Ticket Costs	\$3,566,811	\$3,609,710	\$3,578,000	\$3,578,000	\$3,578,000
Research	\$133,899	\$189,629	\$250,000	\$250,000	\$250,000
Indirect Cost Assessment	\$586,212	\$486,936	\$586,778	\$460,259	\$460,259
<b>Subtotal</b>	<b>\$438,293,325</b>	<b>\$413,250,223</b>	<b>\$412,107,321</b>	<b>\$416,226,389</b>	<b>\$414,381,623</b>
<b>Other Costs</b>					
Capital Construction-Lottery System	\$0	\$0	\$0	\$0	\$0
Roll Forwards from previous year	\$0	\$0	\$0	\$0	\$0
Distribution Proceeds	\$135,631,760	\$130,113,508	\$131,040,000	\$132,232,868	\$139,178,104
Depreciation	\$977,298	\$960,109	\$965,000	\$975,000	\$970,000
Accrued Annual Leave	\$16,897	(\$131,377)	\$10,000	(\$62,964)	(\$27,960)
Accrued Sick Leave	\$4,327	(\$27,174)	\$3,401	(\$11,424)	(\$5,679)
Other Costs		(\$18,177)			
Decrease in Bonding Reserve (Bad Debts)		\$0	\$0	\$0	\$0
Less Capitalized Assets	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$136,630,282</b>	<b>\$130,896,889</b>	<b>\$132,018,401</b>	<b>\$133,133,480</b>	<b>\$140,114,465</b>
<b>TOTAL</b>	<b>\$577,669,343</b>	<b>\$547,505,437</b>	<b>\$547,923,773</b>	<b>\$552,931,884</b>	<b>\$558,070,968</b>



Schedule 9: Cash Funds Reports  
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Fund #5030-State Lottery Fund  
Section 24-35-210 (1), C.R.S. (2014)

<b>Cash Fund Reserve Balance</b>	Actual	Actual	Estimated	Requested
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	N/A	N/A	N/A	N/A
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A
<b>Excess Uncommitted Fee Reserve Balance</b>	N/A	N/A	N/A	N/A
<b>Compliance Plan (narrative)</b>	Exempt from 16.5% reserve requirement			

<b>Cash Fund Narrative Information</b>	
Purpose/Background of Fund	The Lottery Fund is established to hold revenues earned through the sale of various lottery tickets. In addition to lottery prizes, Section 24-35-210 (1), C.R.S. (2008) authorizes the State Lottery Division to pay for lottery operating expenses from this fund. Since the Colorado Lottery is designated as an enterprise under Article X, Section 20 of the Colorado Constitution, it is exempt from the requirements of Section 24-75-402, C.R.S.
Fee Sources	Not Applicable - no fees
Non-Fee Sources	Sale of lottery tickets
Long Bill Groups Supported by Fund	Department of Education: Public School Capital Construction Assistance Fund <i>per Section 22-43.7-104(2)(b)(III) C.R.S.</i> Department of Natural Resources: Great Outdoors Colorado, Conservation Trust Fund, State Parks <i>per Section 3 (1) of article XXVII of the state constitution</i>

Schedule 9: Cash Funds Reports  
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Fund 26B0- "Gambling Payment Intercept Cash Fund"  
24-35-605.5, C.R.S. (2014)

	Actual FY 2012-13	Actual FY 2013-14	Appropriated FY 2014-15	Requested FY 2014-15	Projected FY 2015-16
<b>Year Beginning Fund Balance (A)</b>	<b>\$11,350</b>	<b>\$20,128</b>	<b>\$30,400</b>	<b>\$43,400</b>	<b>\$54,726</b>
Changes in Cash Assets	\$8,778	\$10,272	\$13,000	\$11,326	\$11,838
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$0	\$0	\$0	\$0	\$0
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>\$8,778</b>	<b>\$10,272</b>	<b>\$13,000</b>	<b>\$11,326</b>	<b>\$11,838</b>
<b>Assets Total</b>	<b>\$20,128</b>	<b>\$30,400</b>	<b>\$43,400</b>	<b>\$54,726</b>	<b>\$66,564</b>
Cash (B)	\$20,128	\$30,400	\$43,400	\$54,726	\$66,564
Other Assets(Detail as necessary)	\$0	\$0	\$0	\$0	\$0
Receivables	\$0	\$0	\$0	\$0	\$0
<b>Liabilities Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Cash Liabilities (C )	\$0	\$0	\$0	\$0	\$0
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance (D)</b>	<b>\$20,128</b>	<b>\$30,400</b>	<b>\$43,400</b>	<b>\$54,726</b>	<b>\$66,564</b>
<b>Logical Test</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>
<b>Net Cash Assets - (B-C)</b>	<b>\$20,128</b>	<b>\$30,400</b>	<b>\$43,400</b>	<b>\$54,726</b>	<b>\$66,564</b>
<b>Change from Prior Year Fund Balance (D-A)</b>	<b>\$8,778</b>	<b>\$10,272</b>	<b>\$13,000</b>	<b>\$11,326</b>	<b>\$11,838</b>
<b>Cash Flow Summary</b>					
Revenue Total	\$20,128	\$14,272	\$17,200	\$15,736	\$16,468
Service Charges From Others Nonexempt	\$20,128	\$14,272	\$17,200	\$15,736	\$16,468
Interest	\$0	\$0	\$0	\$0	\$0
Expenses Total	\$0	\$4,000	\$4,200	\$4,410	\$4,631
Cash Expenditures	\$0	\$4,000	\$4,200	\$4,410	\$4,631
Net Cash Flow	\$20,128	\$10,272	\$13,000	\$11,326	\$11,838

Fund Expenditures Line Item Detail	Actual FY 2012-13	Actual FY 2013-14	Appropriated FY 2014-15	Requested FY 2014-15	Projected FY 2015-16
<b>(1) Executive Director's Office</b>					
Operating Expenses	\$0	\$4,000	\$4,200	\$4,410	\$4,631
<b>TOTAL</b>	<b>\$0</b>	<b>\$4,000</b>	<b>\$4,200</b>	<b>\$4,410</b>	<b>\$4,631</b>

Schedule 9: Cash Funds Reports  
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Fund 26B0- "Gambling Payment Intercept Cash Fund"  
24-35-605.5, C.R.S. (2014)

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$20,128	\$30,400	\$43,400	\$54,726
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A
<b>Excess Uncommitted Fee Reserve Balance</b>				
<b>Compliance Plan (narrative)</b>	N/A			

Cash Fund Narrative Information	
Purpose/Background of Fund	This fund is established to cover the compliance costs of the Gambling Payment Intercept Act pursuant to Section 24-35-605.5 (2) (b) (II), C.R.S., and is used to pay SIPA portal administration fees and any other direct or indirect costs associated with the administration of the Act.
Fee Sources	Fees on outstanding debt payments to cover the compliance costs of the Gambling Payment Intercept Act
Non-Fee Sources	N/A
Long Bill Groups Supported by Fund	Executive Director's Office Operating Expenses