

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2016-17 Budget Request  
Fund 15RS - "Marijuana Tax Cash Fund"  
Section 39-28.8-501, C.R.S. (2015)

	Actual FY 2014-15	Appropriated FY 2015-16	Requested FY 2016-17
<b>Year Beginning Fund Balance (A)</b>	<b>\$ -</b>	<b>\$ 27,192,472</b>	<b>\$ 68,789,242</b>
Changes in Cash Assets	\$ 32,266,449	\$ 41,596,771	\$ 25,854,230
Changes in Non-Cash Assets	\$ 92,601	\$ -	\$ -
Changes in Long-Term Assets	\$ -	\$ -	\$ -
Changes in Total Liabilities	\$ (5,166,578)	\$ -	\$ -
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>\$ 27,192,472</b>	<b>\$ 41,596,771</b>	<b>\$ 25,854,230</b>
<b>Assets Total</b>	<b>\$ 32,359,050</b>	<b>\$ 73,955,821</b>	<b>\$ 99,810,051</b>
Cash (B)	\$ 32,266,449	\$ 73,863,219	\$ 99,717,450
Receivables	\$ 510	\$ 510	\$ 510
Other Assets	\$ 92,091	\$ 92,091	\$ 92,091
<b>Liabilities Total</b>	<b>\$ 5,166,578</b>	<b>\$ 5,166,578</b>	<b>\$ 5,166,578</b>
Cash Liabilities (C)	\$ 5,166,578	\$ 5,166,578	\$ 5,166,578
Long Term Liabilities	\$ -	\$ -	\$ -
<b>Ending Fund Balance (D)</b>	<b>\$ 27,192,472</b>	<b>\$ 68,789,242</b>	<b>\$ 94,643,473</b>
<b>Logical Test</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>
<b>Net Cash Assets (B - C)</b>	<b>\$27,099,871</b>	<b>\$68,696,641</b>	<b>\$94,550,872</b>
<b>Change from Prior Year Fund Balance (D - A)</b>	<b>\$ 27,192,472</b>	<b>\$41,596,771</b>	<b>\$25,854,230</b>
<b>Cash Flow Summary</b>			
<b>Revenue Total</b>	<b>\$ 77,150,693</b>	<b>\$ 65,754,806</b>	<b>\$ 70,617,666</b>
Transfer from Marijuana Cash Fund	\$ 18,938,725	\$ -	\$ -
Retail Marijuana - Sales Tax - 2.9%	\$ 11,816,410	\$ 14,149,290	\$ 15,060,237
Retail Marijuana - Special Sales Tax - 10%	\$ 35,543,542	\$ 40,520,283	\$ 44,919,921
Medical Marijuana - Sales Tax - 2.9%	\$ 10,409,340	\$ 10,685,233	\$ 10,187,508
Interest Income (includes Unrealized Gain/Loss)	\$ 442,676	\$ 400,000	\$ 450,000
<b>Expenses Total</b>	<b>\$ 49,958,221</b>	<b>\$ 24,158,035</b>	<b>\$ 44,763,436</b>
Department of Agriculture	\$ -	\$ 564,396	\$ 2,334,155
Department of Education	\$ 2,407,055	\$ 2,295,079	\$ 6,299,817
Governor's Office	\$ 187,798	\$ 190,097	\$ 216,944
Department of Pulic Health and Environment	\$ 6,669,578	\$ 3,276,027	\$ 6,610,669

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2016-17 Budget Request  
Fund 15RS - "Marijuana Tax Cash Fund"  
Section 39-28.8-501, C.R.S. (2015)

	Actual	Appropriated	Requested
	FY 2014-15	FY 2015-16	FY 2016-17
Department of Transportation	\$ -	\$ 450,000	\$ 950,000
Human Services	\$ 5,745,388	\$ 5,911,612	\$ 13,876,915
Judicial Department	\$ -	\$ 1,550,000	\$ 1,550,000
Department of Law	\$ 830,071	\$ 1,604,766	\$ 1,186,766
Department of Local Affairs	\$ -	\$ 71,342	\$ 2,949,107
Department of Public Safety	\$ 164,634	\$ 276,981	\$ 405,522
Department of Revenue	\$ 1,145,328	\$ 7,829,269	\$ 7,883,541
HCPF - Transfer to General Fund	\$ 4,108,369	\$ -	\$ 500,000
Circle (DHS) Transfer to General Fund	\$ 1,000,000	\$ -	\$ -
HB 15-1379 (Transfer to General Fund, August 15, 2015)	\$ -	\$ 138,466	\$ -
Transfer to Prop AA Refund Account	\$ 27,700,000	\$ -	\$ -
<b>Net Cash Flow</b>	<b>\$ 27,192,472</b>	<b>\$ 41,596,771</b>	<b>\$ 25,854,230</b>

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2016-17 Budget Request  
Fund 15RS - Marijuana Tax Cash Fund  
Section 39-28.8-501, C.R.S. (2015)

Cash Fund Reserve Balance	Actual	Appropriated	Requested
	FY 2014-15	FY 2015-16	FY 2016-17
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>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Compliance Plan (narrative)</b>			

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

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2016-17 Budget Request  
Fund 15Z0 - "Marijuana Cash Fund"  
Section 12-43-501, C.R.S. (2015)

	Actual	Appropriated	Requested
	FY 2014-15	FY 2015-16	FY 2016-17
<b>Year Beginning Fund Balance (A)</b>	<b>\$ 25,578,076</b>	<b>\$ 13,389,088</b>	<b>\$ 21,588,301</b>
Changes in Cash Assets	\$ (12,419,353)	\$ 8,222,120	\$ 8,395,238
Changes in Non-Cash Assets	\$ (64,019)	\$ 16,336	\$ (8,168)
Changes in Long-Term Assets	\$ -	\$ (6,702)	\$ 3,351
Changes in Total Liabilities	\$ 364,095	\$ (32,541)	\$ 16,270
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>\$ (12,119,276)</b>	<b>\$ 8,199,213</b>	<b>\$ 8,406,691</b>
<b>Assets Total</b>	<b>\$ 13,849,399</b>	<b>\$ 22,081,152</b>	<b>\$ 30,471,573</b>
Cash (B)	\$ 13,765,806	\$ 21,987,926	\$ 30,383,164
Receivables	\$ 185	\$ 16,521	\$ 8,353
Other Assets	\$ 83,408	\$ 76,706	\$ 80,057
<b>Liabilities Total</b>	<b>\$ 460,311</b>	<b>\$ 492,851</b>	<b>\$ 476,581</b>
Cash Liabilities (C)	\$ 460,311	\$ 492,851	\$ 476,581
Long Term Liabilities	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 13,389,088</b>	<b>\$ 21,588,301</b>	<b>\$ 29,994,992</b>
<b>Logical Test</b>	<b>FALSE</b>	<b>TRUE</b>	<b>TRUE</b>
<b>Net Cash Assets (B - C)</b>	<b>\$ 13,305,495</b>	<b>\$ 21,495,074</b>	<b>\$ 29,906,582</b>
<b>Change from Prior Year Fund Balance (D - A)</b>	<b>\$ (12,188,988)</b>	<b>\$ 8,199,213</b>	<b>\$ 8,406,691</b>
<b>Cash Flow Summary</b>			
Revenue Total	\$ 14,194,477	\$ 13,453,381	\$ 13,965,972
Retail Marijuana Fee Revenue	\$ 4,305,909	\$ 2,845,432	\$ 2,706,243
Medical Marijuana Fee Revenue	\$ 8,982,257	\$ 9,557,949	\$ 10,109,729
Fines	\$ 733,000	\$ 750,000	\$ 750,000
Interest	\$ 173,311	\$ 300,000	\$ 400,000

Schedule 9: Cash Funds Reports  
 Department of Revenue  
 FY 2016-17 Budget Request  
 Fund 15Z0 - "Marijuana Cash Fund"  
 Section 12-43-501, C.R.S. (2015)

	Actual	Appropriated	Requested
	FY 2014-15	FY 2015-16	FY 2016-17
Expenses Total	\$ 26,383,465	\$ 5,254,168	\$ 5,559,281
Cash Expenditures	\$ 26,383,465	\$ 5,254,168	\$ 5,559,281
Net Cash Flow	\$ (12,188,988)	\$ 8,199,213	\$ 8,406,691

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2016-17 Budget Request  
Fund 15Z0 - "Marijuana Cash Fund"  
Section 12-43-501, C.R.S. (2015)

<b>Cash Fund Reserve Balance</b>	<b>Actual</b>	<b>Appropriated</b>	<b>Requested</b>
	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$13,389,088	\$13,389,088	\$21,588,301
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses) Effective July 1, 2017	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>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 2017-18		

<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

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2016-17 Budget Request  
Fund 16V0 - "Racing Cash Fund"  
Section 12-60-205 (1), C.R.S. (2015)

	Actual FY 2014-15	Appropriated FY 2015-16	Requested FY 2016-17
<b>Year Beginning Fund Balance (A)</b>	<b>\$198,755</b>	<b>\$146,829</b>	<b>\$192,052</b>
Changes in Cash Assets	(\$1,232)	(\$25,997)	(\$47,667)
Changes in Non-Cash Assets	(\$50,210)	(\$23,490)	\$0
Changes in Long-Term Assets	\$0	\$48,595	\$0
Changes in Total Liabilities	(\$484)	\$46,115	\$0
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>(\$51,926)</b>	<b>\$45,223</b>	<b>(\$47,667)</b>
<b>Assets Total</b>	<b>\$371,495</b>	<b>\$370,603</b>	<b>\$322,936</b>
Cash (B)	\$319,015	\$293,018	\$245,351
Receivables	\$52,481	\$28,990	\$28,990
Other Assets	\$0	\$48,595	\$48,595
<b>Liabilities Total</b>	<b>\$224,666</b>	<b>\$178,551</b>	<b>\$178,551</b>
Cash Liabilities (C)	\$224,666	\$162,637	\$162,637
Long Term Liabilities	\$0	\$15,914	\$15,914
<b>Ending Fund Balance (D)</b>	<b>\$146,829</b>	<b>\$192,052</b>	<b>\$144,385</b>
<b>Logical Test</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>
<b>Net Cash Assets (B - C)</b>	<b>\$94,349</b>	<b>\$130,381</b>	<b>\$82,714</b>
<b>Change from Prior Year Fund Balance (D - A)</b>	<b>(\$51,926)</b>	<b>\$45,223</b>	<b>(\$47,667)</b>
<b>Cash Flow Summary</b>			
Revenue Total	\$ 1,345,414	\$ 1,561,695	\$ 1,460,399
Fee Revenue	\$ 1,345,414	\$ 1,561,695	\$ 1,460,399
Expenses Total	\$ 1,397,339	\$ 1,492,982	\$ 1,508,066
Cash Expenditures	\$ 1,397,339	\$ 1,492,982	\$ 1,508,066
Net Cash Flow	\$ (51,926)	\$ 68,713	\$ (47,667)

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2016-17 Budget Request  
Fund 16V0 - "Racing Cash Fund"  
Section 12-60-205 (1), C.R.S. (2015)

<b>Cash Fund Reserve Balance</b>	Actual	Appropriated	Requested
	FY 2014-15	FY 2015-16	FY 2016-17
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$139,616	\$184,839	\$137,172
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$214,424	\$246,342	\$248,831
<b>Excess Uncommitted Fee Reserve Balance</b>	<b>(\$74,808)</b>	<b>(\$61,503)</b>	<b>(\$111,659)</b>
<b>Compliance Plan (narrative)</b>	The Department is compliant.		

<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 2016-17 Budget Request  
Fund #1920 - Auto Dealers License Fund  
Section 12-6-123 (1), C.R.S. (2015)

	Actual FY 2014-15	Appropriated FY 2015-16	Requested FY 2016-17
<b>Year Beginning Fund Balance (A)</b>	<b>\$ 1,123,209</b>	<b>\$ 810,764</b>	<b>\$ 500,152</b>
Changes in Cash Assets	\$ (169,200)	\$ (382,235)	\$ 72,199
Changes in Non-Cash Assets	\$ 19,272	\$ (9,320)	\$ 4,660
Changes in Long-Term Assets	\$ -	\$ (316)	\$ 158
Changes in Total Liabilities	\$ (162,517)	\$ 81,259	\$ (40,629)
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>\$ (312,445)</b>	<b>\$ (310,612)</b>	<b>\$ 36,388</b>
<b>Assets Total</b>	<b>\$ 1,160,829</b>	<b>\$ 768,959</b>	<b>\$ 845,976</b>
Cash (B)	\$ 1,110,016	\$ 727,781	\$ 799,981
Receivables	\$ 48,557	\$ 39,237	\$ 43,897
Other Assets	\$ 2,256	\$ 1,941	\$ 2,099
<b>Liabilities Total</b>	<b>\$ 350,065</b>	<b>\$ 268,807</b>	<b>\$ 309,436</b>
Cash Liabilities (C)	\$ 350,065	\$ 268,807	\$ 309,436
Long Term Liabilities	\$ -	\$ -	\$ -
<b>Ending Fund Balance (D)</b>	<b>\$ 810,764</b>	<b>\$ 500,152</b>	<b>\$ 536,540</b>
<b>Logical Test</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>
<b>Net Cash Assets (B - C)</b>	<b>\$ 759,951</b>	<b>\$ 458,975</b>	<b>\$ 490,545</b>
<b>Change from Prior Year Fund Balance (D - A)</b>	<b>\$ (312,445)</b>	<b>\$ (310,612)</b>	<b>\$ 36,388</b>
<b>Cash Flow Summary</b>			
Revenue Total	\$ 3,042,671	\$ 3,027,636	\$ 3,400,000
Fee Revenue	\$ 3,042,671	\$ 3,027,636	\$ 3,400,000
Expenses Total	\$ 3,355,116	\$ 3,338,248	\$ 3,363,612
Cash Expenditures	\$ 3,355,116	\$ 3,338,248	\$ 3,363,612
Net Cash Flow	\$ (312,445)	\$ (310,612)	\$ 36,388

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2016-17 Budget Request  
Fund #1920 - Auto Dealers License Fund  
Section 12-6-123 (1), C.R.S. (2015)

Cash Fund Reserve Balance	Actual	Appropriated	Requested
	FY 2014-15	FY 2015-16	FY 2016-17
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$773,189	\$462,577	\$498,965
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$577,130	\$550,811	\$554,996
<b>Excess Uncommitted Fee Reserve Balance</b>	<b>\$196,059</b>	<b>(\$88,234)</b>	<b>(\$56,031)</b>
<b>Compliance Plan (narrative)</b>	The Department has statutory fee setting authority and adjusted fees to be compliant with the target uncommitted reserve by the end of FY 2015-16.		

Cash Fund Narrative Information	
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 2016-17 Budget Request  
Fund #2360 - Liquor Enforcement Division and State Licensing Authority Cash Fund  
Section 24-35-401, C.R.S. (2015)

	Actual	Appropriated	Requested
	FY 2014-15	FY 2015-16	FY 2016-17
<b>Year Beginning Fund Balance (A)</b>	<b>\$ 1,136,287</b>	<b>\$ 849,197</b>	<b>\$ 342,903</b>
Changes in Cash Assets	\$ (272,586)	\$ (513,546)	\$ 63,047
Changes in Non-Cash Assets	\$ 3,240	\$ (1,620)	\$ 810
Changes in Long-Term Assets	\$ -	\$ -	\$ -
Changes in Total Liabilities	\$ (17,744)	\$ 8,872	\$ (4,436)
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>\$ (287,090)</b>	<b>\$ (506,294)</b>	<b>\$ 59,421</b>
<b>Assets Total</b>	<b>\$ 1,059,673</b>	<b>\$ 544,507</b>	<b>\$ 608,364</b>
Cash (B)	\$ 1,052,578	\$ 539,032	\$ 602,079
Receivables	\$ 3,531	\$ 2,879	\$ 3,205
Other Assets	\$ 3,564	\$ 2,597	\$ 3,080
<b>Liabilities Total</b>	<b>\$ 210,477</b>	<b>\$ 201,605</b>	<b>\$ 206,041</b>
Cash Liabilities (C)	\$ 210,477	\$ 201,605	\$ 206,041
Long Term Liabilities	\$ -	\$ -	\$ -
<b>Ending Fund Balance (D)</b>	<b>\$ 849,197</b>	<b>\$ 342,903</b>	<b>\$ 402,323</b>
<b>Logical Test</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>
<b>Net Cash Assets (B - C)</b>	<b>\$ 842,101</b>	<b>\$ 337,427</b>	<b>\$ 396,038</b>
<b>Change from Prior Year Fund Balance (D - A)</b>	<b>\$ (287,090)</b>	<b>\$ (506,294)</b>	<b>\$ 59,421</b>

<b>Cash Flow Summary</b>			
Revenue Total	\$ 2,421,775	\$ 2,241,709	\$ 2,807,793
Fees	\$ 2,421,775	\$ 2,267,177	\$ 2,836,078
Refunds	\$ -	\$ (25,468)	\$ (28,285)
Expenses Total	\$ 2,708,865	\$ 2,748,003	\$ 2,748,372
Cash Expenditures	\$ 2,708,865	\$ 2,748,003	\$ 2,748,372
Net Cash Flow	\$ (287,090)	\$ (506,294)	\$ 59,421

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2016-17 Budget Request  
Fund #2360-Liquor Enforcement Division and State Licensing Authority Cash Fund  
Section 24-35-401, C.R.S. (2015)

<b>Cash Fund Reserve Balance</b>	Actual	Appropriated	Requested
	FY 2014-15	FY 2015-16	FY 2016-17
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$802,028	\$295,734	\$355,155
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$468,688	\$453,420	\$453,481
<b>Excess Uncommitted Fee Reserve Balance</b>	<b>\$333,340</b>	<b>(\$157,686)</b>	<b>(\$98,326)</b>
<b>Compliance Plan (narrative)</b>	The Department has statutory fee setting authority and adjusted fees to be compliant with the target uncommitted reserve by the end of FY 2015-16.		

<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 2016-17 Budget Request  
Fund 24N0 - "Defensive Driving School Cash Fund"  
42-1-223(1), C.R.S. (2015)

	Actual	Appropriated	Requested
	FY 2014-15	FY 2015-16	FY 2016-17
<b>Year Beginning Fund Balance (A)</b>	<b>\$143,553</b>	<b>\$0</b>	<b>\$0</b>
Changes in Cash Assets	(\$143,553)	\$0	\$0
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>(\$143,553)</b>	<b>\$0</b>	<b>\$0</b>
<b>Assets Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Cash (B)	\$0	\$0	\$0
<b>Liabilities Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Cash Liabilities (C )	\$0	\$0	\$0
<b>Ending Fund Balance (D)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Logical Test</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>
<b>Net Cash Assets - (B-C)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Change from Prior Year Fund Balance (D-A)</b>	<b>(\$143,553)</b>	<b>\$0</b>	<b>\$0</b>
<b>Cash Flow Summary</b>			
Revenue Total	\$2,650	\$0	\$0
Fines	\$2,650	\$0	\$0
Expenses Total	\$146,203	\$0	\$0
Cash Expenditures	\$146,203	\$0	\$0
Net Cash Flow	(\$143,553)	\$0	\$0

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. (2015)

Cash Fund Reserve Balance	Actual	Appropriated	Requested
	FY 2014-15	FY 2015-16	FY 2016-17
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$0	\$0	\$0
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$0	\$0	\$0
<b>Excess Uncommitted Fee Reserve Balance</b>	<b>\$0</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 2016-17 Budget Request  
Fund 26B0 - "Gambling Payment Intercept Cash Fund"  
24-35-605.5, C.R.S. (2015)

	Actual	Appropriated	Requested
	FY 2014-15	FY 2015-16	FY 2016-17
<b>Year Beginning Fund Balance (A)</b>	<b>\$ 30,400</b>	<b>\$ 41,325</b>	<b>\$ 43,391</b>
Changes in Cash Assets	\$ 13,355	\$ 2,188	\$ 2,297
Changes in Non-Cash Assets	\$ -	\$ -	\$ -
Changes in Total Liabilities	\$ (2,430)	\$ (122)	\$ (128)
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>\$ 10,925</b>	<b>\$ 2,066</b>	<b>\$ 2,170</b>
<b>Assets Total</b>	<b>\$ 43,755</b>	<b>\$ 45,943</b>	<b>\$ 48,240</b>
Cash (B)	\$ 43,755	\$ 45,943	\$ 48,240
Receivables	\$ -	\$ -	\$ -
Other Assets	\$ -	\$ -	\$ -
<b>Liabilities Total</b>	<b>\$ 2,430</b>	<b>\$ 2,552</b>	<b>\$ 2,679</b>
Cash Liabilities (C)	\$ 2,430	\$ 2,552	\$ 2,679
Long Term Liabilities	\$ -	\$ -	\$ -
<b>Ending Fund Balance (D)</b>	<b>\$ 41,325</b>	<b>\$ 43,391</b>	<b>\$ 45,561</b>
<b>Logical Test</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>
<b>Net Cash Assets (B - C)</b>	<b>\$ 41,325</b>	<b>\$ 43,391</b>	<b>\$ 45,561</b>
<b>Change from Prior Year Fund Balance (D - A)</b>	<b>\$ 10,925</b>	<b>\$ 2,066</b>	<b>\$ 2,170</b>
<b>Cash Flow Summary</b>			
Revenue Total	\$ 18,225	\$ 19,136	\$ 20,093
Service Charges From External Sources	\$ 18,225	\$ 19,136	\$ 20,093
Expenses Total	\$ 7,300	\$ 29,000	\$ 29,000
Cash Expenditures	\$ 7,300	\$ 29,000	\$ 29,000
Net Cash Flow	\$ 10,925	\$ (9,864)	\$ (8,907)

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2016-17 Budget Request  
Fund 26B0 - "Gambling Payment Intercept Cash Fund"  
24-35-605.5, C.R.S. (2015)

Cash Fund Reserve Balance	Actual	Appropriated	Requested
	FY 2014-15	FY 2015-16	FY 2016-17
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>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Compliance Plan (narrative)</b>	N/A		

Cash Fund Narrative Information	
Purpose/Background of Fund	This fund was 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



Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2016-17 Budget Request  
Fund 4010 - "Limited Gaming Fund"  
Section 12-47.1-701 (1), C.R.S. (2015)

	Actual	Appropriated	Requested
	FY 2014-15	FY 2015-16	FY 2016-17
<b>Year Beginning Fund Balance (A)</b>	<b>\$ 2,669,835</b>	<b>\$ 2,834,520</b>	<b>\$ 1,885,456</b>
Changes in Cash Assets	\$ 3,199,666	\$ (949,064)	\$ (1,688,040)
Changes in Non-Cash Assets	\$ 717,208	\$ -	\$ -
Changes in Long-Term Assets	\$ -	\$ -	\$ -
Changes in Total Liabilities	\$ (3,752,189)	\$ -	\$ -
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>\$ 164,685</b>	<b>\$ (949,064)</b>	<b>\$ (1,688,040)</b>
<b>Assets Total</b>	<b>\$ 91,567,463</b>	<b>\$ 90,618,399</b>	<b>\$ 88,930,359</b>
Cash (B)	\$ 79,654,845	\$ 78,705,781	\$ 77,017,741
Receivables	\$ 11,620,609	\$ 11,620,609	\$ 11,620,609
Other Assets	\$ 292,009	\$ 292,009	\$ 292,009
<b>Liabilities Total</b>	<b>\$ 88,732,943</b>	<b>\$ 88,732,943</b>	<b>\$ 88,732,943</b>
Cash Liabilities (C)	\$ 88,726,629	\$ 88,726,629	\$ 88,726,629
Long Term Liabilities	\$ 6,314	\$ 6,314	\$ 6,314
<b>Ending Fund Balance (D)</b>	<b>\$ 2,834,520</b>	<b>\$ 1,885,456</b>	<b>\$ 197,416</b>
<b>Logical Test</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>
<b>Net Cash Assets (B - C)</b>	<b>\$ (9,071,784)</b>	<b>\$ (10,020,848)</b>	<b>\$ (11,708,888)</b>
<b>Change from Prior Year Fund Balance (D - A)</b>	<b>\$ 164,685</b>	<b>\$ (949,064)</b>	<b>\$ (1,688,040)</b>
<b>Cash Flow Summary</b>			
Revenue Total	\$ 111,347,890	\$ 111,347,890	\$ 111,347,890
Gaming Taxes	\$ 98,070,055	\$ 98,070,055	\$ 98,070,055
Extended Limited Gaming Tax	\$ 12,034,922	\$ 12,034,922	\$ 12,034,922
Gaming Licenses	\$ 560,620	\$ 560,620	\$ 560,620
Other Charges for Services	\$ 207,886	\$ 207,886	\$ 207,886
Background Investigations	\$ -	\$ -	\$ -
Credit Card Fees Nonexempt	\$ (1,485)	\$ (1,485)	\$ (1,485)
Other Fines	\$ 31,155	\$ 31,155	\$ 31,155
Interest Income	\$ 461,112	\$ 461,112	\$ 461,112
Interest Income Exempt	\$ 55,830	\$ 55,830	\$ 55,830
Account Payable Reversions	\$ 127	\$ 127	\$ 127

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2016-17 Budget Request  
Fund 4010 - "Limited Gaming Fund"  
Section 12-47.1-701 (1), C.R.S. (2015)

	Actual	Appropriated	Requested
	FY 2014-15	FY 2015-16	FY 2016-17
Reimbursement Prior Year Expenses	\$ 337	\$ 337	\$ 337
Misc Revenues Nonexempt	\$ (72,669)	\$ (72,669)	\$ (72,669)
Operating Transfer from State Department	\$ -	\$ -	\$ -
Expenses Total	\$ 111,183,206	\$ 112,296,954	\$ 113,035,931
Cash Expenditures	\$ 111,183,206	\$ 112,296,954	\$ 113,035,931
Net Cash Flow	\$ 164,685	\$ (949,064)	\$ (1,688,041)

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. (2015)

<b>Cash Fund Reserve Balance</b>	Actual	Appropriated	Requested
	FY 2015-16	FY 2016-17	FY 2017-18
Uncommitted Fee Reserve Balance	\$0	\$0	\$0
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>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<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. (2015). 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 both the Commission and the Limited Gaming Division. Article XVIII, Section 9 (5)(b)(II) of the Colorado Constitution defines the year-end balance of the Limited Gaming Fund and states that all remaining revenues shall be distributed as required by law.
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 2016-17 Budget Request  
Fund 4040 - "Colorado State Titling and Registration Account"  
Section 42-1-211 (2), C.R.S. (2015)

	Actual	Appropriated	Requested
	FY 2014-15	FY 2015-16	FY 2016-17
<b>Year Beginning Fund Balance (A)</b>	<b>\$8,403,802</b>	<b>\$10,370,358</b>	<b>\$12,486,750</b>
Changes in Cash Assets	\$2,141,656	\$2,118,890	\$2,376,925
Changes in Non-Cash Assets	(\$95,212)	\$94,099	(\$94,099)
Changes in Long-Term Assets	(\$38,384)	\$38,384	(\$38,384)
Changes in Total Liabilities	(\$41,504)	(\$134,981)	\$136,412
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>\$1,966,556</b>	<b>\$2,116,392</b>	<b>\$2,380,854</b>
<b>Assets Total</b>	<b>\$10,716,465</b>	<b>\$12,967,838</b>	<b>\$15,212,280</b>
Cash (B)	\$9,774,818	\$11,893,708	\$14,270,633
Receivables	\$941,647	\$1,035,746	\$941,647
Inventories	\$0	\$38,384	\$0
Pre-paid Expenses	\$0	\$0	\$0
<b>Liabilities Total</b>	<b>\$346,107</b>	<b>\$481,088</b>	<b>\$344,676</b>
Cash Liabilities (C)	\$344,676	\$344,676	\$344,676
Accrued Liabilities	\$0	\$136,412	\$0
Deferred Revenue	\$1,431	\$0	\$0
<b>Ending Fund Balance (D)</b>	<b>\$10,370,358</b>	<b>\$12,486,750</b>	<b>\$14,867,604</b>
<b>Logical Test</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>
<b>Net Cash Assets - (B-C)</b>	<b>\$9,430,141</b>	<b>\$11,549,031</b>	<b>\$13,925,956</b>
<b>Change from Prior Year Fund Balance (D-A)</b>	<b>\$1,966,556</b>	<b>\$2,116,392</b>	<b>\$2,380,854</b>
<b>Cash Flow Summary</b>			
Revenue Total	\$13,438,696	\$14,125,386	\$14,472,145
Fees & Specific Ownership Tax Collections	\$12,799,263	\$13,518,739	\$13,865,498
Interest	\$105,413	\$72,444	\$72,444
Accounts Payable Reversons	\$0	\$0	\$0
Miscellaneous Revenues	(\$1,462)	\$0	\$0
Motorist Insurance Identification Fee Revenues	\$535,483	\$534,203	\$534,203
Expenses Total	\$11,472,140	\$12,008,994	\$12,091,291
Cash Expenditures	\$11,472,140	\$12,008,994	\$12,091,291
Net Cash Flow	\$1,966,556	\$2,116,392	\$2,380,854

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. (2015)

Cash Fund Reserve Balance	Actual	Appropriated	Requested
	FY 2014-15	FY 2015-16	FY 2016-17
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$431,620	\$431,620	\$431,620
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$1,969,790	\$1,981,484	\$1,995,063
<b>Excess Uncommitted Fee Reserve Balance</b>	N/A	N/A	N/A
<b>Compliance Plan (narrative)</b>	The Department is compliant. The majority of fees related to this special account in HUTF are set in statute.		

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 2016-17 Budget Request  
Fund 4050 - "Driver's License Administration Revocation Account"  
Section 42-2-132 (4)(b), C.R.S. (2015)

	Actual FY 2014-15	Appropriated FY 2015-16	Requested FY 2016-17
<b>Year Beginning Fund Balance (A)</b>	\$ -	\$ -	\$ -
Changes in Cash Assets	\$ -	\$ -	\$ -
Changes in Non-Cash Assets	\$ -	\$ -	\$ -
Changes in Long-Term Assets	\$ -	\$ -	\$ -
Changes in Total Liabilities	\$ -	\$ -	\$ -
<b>TOTAL CHANGES TO FUND BALANCE</b>	\$ -	\$ -	\$ -
<b>Assets Total</b>	\$ -	\$ -	\$ -
Cash (B)	\$ -	\$ -	\$ -
Receivables	\$ -	\$ -	\$ -
Other Assets	\$ -	\$ -	\$ -
<b>Liabilities Total</b>	\$ -	\$ -	\$ -
Cash Liabilities (C)	\$ -	\$ -	\$ -
Long Term Liabilities	\$ -	\$ -	\$ -
<b>Ending Fund Balance (D)</b>	\$ -	\$ -	\$ -
<b>Logical Test</b>	TRUE	TRUE	TRUE
<b>Net Cash Assets (B - C)</b>	\$ -	\$ -	\$ -
<b>Change from Prior Year Fund Balance (D - A)</b>	\$ -	\$ -	\$ -
<b>Cash Flow Summary*</b>			
Revenue Total	\$ 6,169,649	\$ 5,297,634	\$ 5,375,885
Motor Vehicle Operator License Reinstatement Fees	\$ 5,625,410	\$ 5,297,634	\$ 5,375,885
Short Checks	\$ -	\$ -	\$ -
Refunds	\$ -	\$ -	\$ -
Year End Cash on Hand	\$ -	\$ -	\$ -
Accounts Payable	\$ -	\$ -	\$ -
Accounts Receivable	\$ -	\$ -	\$ -
Transfer from HUTF	\$ 544,239	\$ -	\$ -
Expenses Total	\$ 6,169,649	\$ 5,297,634	\$ 5,375,885
Cash Expenditures	\$ 6,169,649	\$ 5,297,634	\$ 5,375,885
Net Cash Flow	\$ -	\$ -	\$ -

\*This is a sub-account of HUTF, which is retained by the Department of Treasury. Therefore, the assets and liabilities section is omitted.

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2016-17 Budget Request  
Fund 4050- "Driver's License Administration Revocation Account"  
Section 42-2-132 (4)(b), C.R.S. (2015)

Cash Fund Reserve Balance	Actual	Appropriated	Requested
	FY 2014-15	FY 2015-16	FY 2016-17
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>	<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 annually.		

Cash Fund Narrative Information	
Purpose/Background of Fund	This fund was created to collect a restoration fee for any person whose license or other privilege to operate a motor vehicle in Colorado has been suspended, cancelled or revoked, prior to the issuance of a new license or the restoration of the license or privilege.
Fee Sources	Motor Vehicle Operator License
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 2016-17 Budget Request  
Fund 4140 - "Identification Security Fund"  
Section 42-1-220, C. R. S. (2015)

	Actual	Appropriated	Requested
	FY 2014-15	FY 2015-16	FY 2016-17
<b>Year Beginning Fund Balance (A)</b>	<b>\$25,679</b>	<b>\$0</b>	<b>\$0</b>
Changes in Cash Assets	(\$25,679)	\$0	\$0
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>(\$25,679)</b>	<b>\$0</b>	<b>\$0</b>
<b>Assets Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Cash (B)	\$0	\$0	\$0
Receivables	\$0	\$0	\$0
<b>Liabilities Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Cash Liabilities (C )	\$0	\$0	\$0
Long Term Liabilities	\$0	\$0	\$0
<b>Ending Fund Balance (D)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Logical Test</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>
<b>Net Cash Assets - (B-C)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Change from Prior Year Fund Balance (D-A)</b>	<b>(\$25,679)</b>	<b>\$0</b>	<b>\$0</b>
<b>Cash Flow Summary</b>			
Revenue Total	\$0	\$0	\$0
Fees	\$0	\$0	\$0
Interest	\$0	\$0	\$0
Expenses Total	\$25,679	\$0	\$0
Cash Expenditures	\$25,679	\$0	\$0
Net Cash Flow	(\$25,679)	\$0	\$0



Schedule 9: Cash Funds Reports  
 Department of Revenue  
 FY 2016-17 Budget Request  
 Fund 4140 - "Identification Security Fund"  
 Section 42-1-220, C. R. S. (2015)

Cash Fund Reserve Balance	Actual	Appropriated	Requested
	FY 2014-15	FY 2015-16	FY 2016-17
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>	<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 transfered to Licensing Services Cash Fund at the end of FY 2013-14- Remaining balance expended in FY 2014-15.		

Cash Fund Narrative Information	
Purpose/Background of Fund	This special purpose account in the highway users tax fund was created for the purpose of enhancing the security of drivers' licenses and identification cards.
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 2016-17 Budget Request  
Fund 4350- "License Plate Cash Fund"  
Section 42-3-301 (1)(b), C.R.S. (2015)

	Actual	Appropriated	Requested
	FY 2014-15	FY 2015-16	FY 2016-17
<b>Year Beginning Fund Balance (A)</b>	<b>\$27,521</b>	<b>\$453,235</b>	<b>\$453,235</b>
Changes in Cash Assets	(\$377,013)	\$0	\$0
Changes in Non-Cash Assets	(\$48,699)	\$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>(\$425,713)</b>	<b>\$0</b>	<b>\$0</b>
<b>Assets Total</b>	<b>\$453,235</b>	<b>\$453,235</b>	<b>\$453,235</b>
Cash (B)	(\$16,474)	(\$16,474)	(\$16,474)
Receivables	\$469,709	\$469,709	\$469,709
<b>Liabilities Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Cash Liabilities (C )	\$0	\$0	\$0
Long Term Liabilities	\$0	\$0	\$0
<b>Ending Fund Balance (D)</b>	<b>\$453,235</b>	<b>\$453,235</b>	<b>\$453,235</b>
<b>Logical Test</b>	<b>FALSE</b>	<b>TRUE</b>	<b>TRUE</b>
<b>Net Cash Assets - (B-C)</b>	<b>(\$16,474)</b>	<b>(\$16,474)</b>	<b>(\$16,474)</b>
<b>Change from Prior Year Fund Balance (D-A)</b>	<b>\$425,714</b>	<b>\$0</b>	<b>\$0</b>
<b>Cash Flow Summary</b>			
Revenue Total	\$5,580,498	\$5,942,405	\$6,111,080
Motor Vehicle Registration Fees	\$5,580,498	\$5,942,405	\$6,111,080
Expenses Total	\$5,154,785	\$5,942,405	\$6,111,080
Cash Expenditures	\$5,154,785	\$5,942,405	\$6,111,080
Net Cash Flow	\$425,713	\$0	\$0

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2016-17 Budget Request  
Fund 4350- "License Plate Cash Fund"  
Section 42-3-301 (1)(b), C.R.S. (2015)

Cash Fund Reserve Balance	Actual	Appropriated	Requested
	FY 2014-15	FY 2015-16	FY 2016-17
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$3,378	\$3,378	\$3,378
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$850,540	\$980,497	\$1,008,328
<b>Excess Uncommitted Fee Reserve Balance</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Compliance Plan (narrative)</b>	The Department is compliant.		

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 Colorado 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 Services, License Plate Ordering

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2016-17 Budget Request  
Fund 4370 - "Licensing Services Cash Fund"  
Section 42-2-114.5, C.R.S. (2015)

	Actual FY 2014-15	Appropriated FY 2015-16	Requested FY 2016-17	Projected FY 2017-18
<b>Year Beginning Fund Balance (A)</b>	<b>\$ 1,551,268</b>	<b>\$ 4,510,927</b>	<b>\$ 4,720,075</b>	<b>\$ 3,908,992</b>
Changes in Cash Assets	\$ 5,455,000	\$ 209,148	\$ (811,083)	\$ (2,108,110)
Changes in Non-Cash Assets	\$ 44,866	\$ -	\$ -	\$ -
Changes in Long-Term Assets	\$ 115,306	\$ -	\$ -	\$ -
Changes in Total Liabilities	\$ (2,655,513)	\$ -	\$ -	\$ -
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>\$ 2,959,659</b>	<b>\$ 209,148</b>	<b>\$ (811,083)</b>	<b>\$ (2,108,110)</b>
<b>Assets Total</b>	<b>\$ 7,238,614</b>	<b>\$ 7,447,762</b>	<b>\$ 6,636,679</b>	<b>\$ 4,528,569</b>
Cash (B)	\$ 6,610,403	\$ 6,819,551	\$ 6,008,468	\$ 3,900,358
Other Assets (Detail as necessary)	\$ 115,306	\$ 115,306	\$ 115,306	\$ 115,306
Receivables	\$ 512,905	\$ 512,905	\$ 512,905	\$ 512,905
<b>Liabilities Total</b>	<b>\$ 2,727,687</b>	<b>\$ 2,727,687</b>	<b>\$ 2,727,687</b>	<b>\$ 2,727,687</b>
Cash Liabilities (C)	\$ 2,709,438	\$ 2,709,438	\$ 2,709,438	\$ 2,709,438
Deferral of Long Term Receivables	\$ 18,249	\$ 18,249	\$ 18,249	\$ 18,249
<b>Ending Fund Balance (D)</b>	<b>\$ 4,510,927</b>	<b>\$ 4,720,075</b>	<b>\$ 3,908,992</b>	<b>\$ 1,800,882</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>\$ 3,900,965</b>	<b>\$ 4,110,113</b>	<b>\$ 3,299,030</b>	<b>\$ 1,190,920</b>
<b>Change from Prior Year Fund Balance (D-A)</b>	<b>\$ 2,959,659</b>	<b>\$ 209,148</b>	<b>\$ (811,083)</b>	<b>\$ (2,108,110)</b>
<b>Cash Flow Summary</b>				
Revenue Total	\$ 24,471,415	\$ 28,703,817	\$ 29,519,149	\$ 28,610,102
Drivers License Document Fees	\$ 25,888,475	\$ 27,528,954	\$ 26,539,349	\$ 25,565,159
Motor Vehicle Registrations	\$ 2,622,266	\$ 2,839,263	\$ 2,896,484	\$ 2,954,432
Identification Security Fee	\$ 44,224	\$ -	\$ -	\$ -
Interest	\$ 102,837	\$ 76,121	\$ 83,316	\$ 90,511
Transfer to HUTF	\$ (4,228,140)	\$ (1,740,521)	\$ -	\$ -
Miscellaneous Revenues - Operating Non-Exempt	\$ 120	\$ -	\$ -	\$ -
Miscellaneous Revenues-Transfer of ID Security Fund Balance	\$ 41,633	\$ -	\$ -	\$ -
<b>Expenses Total</b>	<b>\$ 21,511,756</b>	<b>\$ 28,494,669</b>	<b>\$ 30,330,232</b>	<b>\$ 30,718,212</b>
Cash Expenditures	\$ 21,511,756	\$ 28,494,669	\$ 30,330,232	\$ 30,718,212
<b>Net Cash Flow</b>	<b>\$ 2,959,659</b>	<b>\$ 209,148</b>	<b>\$ (811,083)</b>	<b>\$ (2,108,110)</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. (2015)

Cash Fund Reserve Balance	Actual	Appropriated	Requested	Projected
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$3,643,190	\$3,852,338	\$3,041,255	\$933,145
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$3,814,320	\$4,701,620	\$5,004,488	\$5,068,505
Excess Uncommitted Fee Reserve Balance	(\$171,130)	(\$849,282)	(\$1,963,233)	(\$4,135,360)
Compliance Plan (narrative)	The Department is compliant.			
Cash Fund Narrative Information				
Purpose/Background of Fund	To pay the direct and indirect expenses of the Division of Motor Vehicles.			
Fee Sources	Licensing fees and special plate 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 2016-17 Budget Request  
Fund 4380- "First Time Drunk Driving Offenders Account"  
42-2-132 (4)(b)(II)(A), C.R.S. (2015)

	Actual	Appropriated	Requested
	FY 2014-15	FY 2015-16	FY 2016-17
<b>Year Beginning Fund Balance (A)</b>	<b>\$ 4,992,704</b>	<b>\$ 4,057,812</b>	<b>\$ 4,140,396</b>
Changes in Cash Assets	\$ (969,852)	\$ 82,584	\$ 16,753
Changes in Non-Cash Assets	\$ (9,750)	\$ -	\$ -
Changes in Long-Term Assets	\$ -	\$ -	\$ -
Changes in Total Liabilities	\$ 44,710	\$ -	\$ -
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>\$ (934,892)</b>	<b>\$ 82,584</b>	<b>\$ 16,753</b>
<b>Assets Total</b>	<b>\$ 4,155,329</b>	<b>\$ 4,237,913</b>	<b>\$ 4,254,666</b>
Cash (B)	\$ 4,130,470	\$ 4,213,054	\$ 4,229,807
Receivables	\$ 24,859	\$ 24,859	\$ 24,859
<b>Liabilities Total</b>	<b>\$ 97,517</b>	<b>\$ 97,517</b>	<b>\$ 97,517</b>
Cash Liabilities (C)	\$ 97,517	\$ 97,517	\$ 97,517
<b>Ending Fund Balance (D)</b>	<b>\$ 4,057,812</b>	<b>\$ 4,140,396</b>	<b>\$ 4,157,149</b>
<b>Logical Test</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>
<b>Net Cash Assets - (B-C)</b>	<b>\$ 4,032,953</b>	<b>\$ 4,115,537</b>	<b>\$ 4,132,290</b>
<b>Change from Prior Year Fund Balance (D-A)</b>	<b>\$ (934,892)</b>	<b>\$ 82,584</b>	<b>\$ 16,753</b>
<b>Cash Flow Summary</b>			
Revenue Total	\$ 1,761,910	\$ 3,155,170	\$ 3,094,225
Driver License Reinstatement Fees	\$ 1,680,199	\$ 1,598,051	\$ 1,536,017
Interest	\$ 54,730	\$ 57,119	\$ 58,208
Transfers	\$ 26,981	\$ 1,500,000	\$ 1,500,000
Expenses Total	\$ 2,696,801	\$ 3,072,586	\$ 3,077,472
Cash Expenditures	\$ 2,696,801	\$ 3,072,586	\$ 3,077,472
Net Cash Flow	\$ (934,891)	\$ 82,584	\$ 16,753

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2016-17 Budget Request  
Fund 4380- "First Time Drunk Driving Offender Account"  
42-2-132 (4)(b)(II)(A), C.R.S. (2015)

Cash Fund Reserve Balance	Actual	Appropriated	Requested
	FY 2014-15	FY 2015-16	FY 2016-17
Uncommitted Fee Reserve Balance	\$153,201	\$235,785	\$252,538
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$444,972	\$506,977	\$507,783
<b>Excess Uncommitted Fee Reserve Balance</b>	(\$291,771)	(\$271,192)	(\$255,245)
<b>Compliance Plan (narrative)</b>	The Department is compliant. Many of the fees related to this fund are exempt from 16.5% reserve requirement. This fund is a subaccount of HUTF with fees set in statute.		

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
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

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2016-17 Budget Request  
Fund 5030 - "State Lottery Fund"  
Section 24-35-210 (1), C.R.S. (2015)

	Actual FY 2014-15	Appropriated FY 2015-16	Requested FY 2016-17
<b>Year Beginning Fund Balance (A)</b>	<b>\$ 3,073,790</b>	<b>\$ 2,797,222</b>	<b>\$ 2,660,415</b>
Changes in Cash Assets	\$ (1,974,768)	\$ (1,600,326)	\$ (1,405,264)
Changes in Non-Cash Assets	\$ 720,682	\$ 2,156,216	\$ 1,441,608
Changes in Long-Term Assets	\$ (407,877)	\$ -	\$ -
Changes in Total Liabilities	\$ 1,385,394	\$ (692,697)	\$ 346,348
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>\$ (276,568)</b>	<b>\$ (136,807)</b>	<b>\$ 382,692</b>
<b>Assets Total</b>	<b>\$ 65,405,784</b>	<b>\$ 65,961,674</b>	<b>\$ 65,998,018</b>
Cash (B)	\$ 38,487,046	\$ 36,886,720	\$ 35,481,456
Receivables	\$ 20,410,320	\$ 21,522,217	\$ 22,853,233
Other Assets	\$ 6,508,418	\$ 7,552,737	\$ 7,663,330
<b>Liabilities Total</b>	<b>\$ 62,608,562</b>	<b>\$ 63,301,259</b>	<b>\$ 62,954,911</b>
Cash Liabilities (C)	\$ 61,851,679	\$ 48,471,217	\$ 55,161,448
Long Term Liabilities	\$ 756,884	\$ 14,830,043	\$ 7,793,463
<b>Ending Fund Balance (D)</b>	<b>\$ 2,797,222</b>	<b>\$ 2,660,415</b>	<b>\$ 3,043,107</b>
<b>Logical Test</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>
<b>Net Cash Assets (B - C)</b>	<b>\$ (23,364,633)</b>	<b>\$ (11,584,497)</b>	<b>\$ (19,679,992)</b>
<b>Change from Prior Year Fund Balance (D - A)</b>	<b>\$ (276,568)</b>	<b>\$ (136,807)</b>	<b>\$ 382,692</b>
<b>Cash Flow Summary</b>			
Revenue Total	\$ 539,526,633	\$ 594,141,880	\$ 594,641,778
Business Licenses/Permits	\$ 65,898	\$ 66,050	\$ 65,948
Lottery Ticket Sales	\$ 538,025,144	\$ 593,000,000	\$ 593,500,000
Miscellaneous Sales (Enterprise)	\$ -	\$ -	\$ -
Interest Income	\$ 493,319	\$ 475,830	\$ 475,830
Royalties	\$ -	\$ -	\$ -
Disposal of Fixed Assets	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 942,272	\$ 600,000	\$ 600,000
Expenses Total	\$ 539,803,201	\$ 594,278,687	\$ 594,259,085
Cash Expenditures	\$ 539,803,201	\$ 594,278,687	\$ 594,259,085
Net Cash Flow	\$ (276,568)	\$ (136,807)	\$ 382,692



Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2016-17 Budget Request  
Fund 5030 - "State Lottery Fund"  
Section 24-35-210 (1), C.R.S. (2015)

<b>Cash Fund Reserve Balance</b>	Actual	Actual	Estimated	Requested
	FY 2013-14	FY 2014-15	FY 2015-16	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>