Schedule 9: Cash Funds Reports
Department of Revenue
FY 2017-18 Budget Request
Fund 5030 - "State Lottery Fund"
Section 24-35-210 (1), C.R.S. (2016)

	Actual	Actual	Appropriated	Requested	Projected
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Year Beginning Fund Balance (A)	***$ 2,897,558***	***$ (20,071,010)***	***$ (20,652,615)***	***$ (19,074,420)***	***$ (17,483,634)***
Changes in Cash Assets	$ (1,974,768)	$ 12,424,457	$ (7,553,034)	$ 3,347,469	$ (2,375,731)
Changes in Non-Cash Assets	$ 1,384,403	$ 2,776,195	$ 1,240,101	$ 2,188,881	$ 1,868,795
Changes in Long-Term Assets	$ -	$ -	$ -	$ -	$ -
Changes in Total Liabilities	$ (22,378,203)	$ (15,782,257)	$ 7,891,129	$ (3,945,564)	$ 1,972,782
TOTAL CHANGES TO FUND BALANCE	**$ (22,968,568)**	**$ (581,605)**	**$ 1,578,195**	**$ 1,590,786**	**$ 1,465,846**
Assets Total	***$ 66,301,150***	***$ 81,501,801***	***$ 75,188,868***	***$ 80,725,218***	***$ 80,218,282***
Cash (B)	$ 38,487,046	$ 50,911,503	$ 43,358,469	$ 46,705,937	$ 44,330,207
Receivables	$ 20,410,320	$ 21,081,443	$ 22,613,011	$ 23,813,477	$ 25,302,436
Other Assets	$ 7,403,784	$ 9,508,856	$ 9,217,389	$ 10,205,803	$ 10,585,639
Liabilities Total	***$ 86,372,159***	***$ 102,154,416***	***$ 94,263,288***	***$ 98,208,852***	***$ 96,236,070***
Cash Liabilities (C)	$ 85,615,275	$ 101,406,597	$ 93,510,936	$ 97,458,766	$ 95,484,851
Long Term Liabilities	$ 756,884	$ 747,820	$ 752,352	$ 750,086	$ 751,219
Ending Fund Balance (D)	***$ (20,071,010)***	***$ (20,652,615)***	***$ (19,074,420)***	***$ (17,483,634)***	***$ (16,017,788)***
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets (B - C)	***$ (47,128,230)***	***$ (50,495,094)***	***$ (50,152,467)***	***$ (50,752,829)***	***$ (51,154,645)***
Change from Prior Year Fund Balance (D - A)	***$ (22,968,568)***	***$ (581,605)***	***$ 1,578,195***	***$ 1,590,786***	***$ 1,465,846***
Cash Flow Summary					
Revenue Total	$ 539,475,408	$ 596,861,683	$ 591,896,714	$ 592,146,593	$ 592,021,653
Business Licenses/Permits	$ 65,898	$ 64,239	$ 65,069	$ 64,654	$ 64,861
Lottery Ticket Sales	$ 538,025,144	$ 594,411,905	$ 589,946,693	$ 589,946,693	$ 589,946,693
Miscellaneous Sales (Enterprise)	$ -	$ -	$ -	$ -	$ -
Interest Income	$ 493,319	$ 605,036	$ 549,178	$ 577,107	$ 563,142
Royalties	$ -	$ -	$ -	$ -	$ -
Disposal of Fixed Assets	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	$ 891,047	$ 1,780,503	$ 1,335,775	$ 1,558,139	$ 1,446,957
Expenses Total	$ 540,464,178	$ 597,235,115	$ 590,318,519	$ 590,555,807	$ 590,555,807
Cash Expenditures	$ 540,464,178	$ 597,235,115	$ 590,318,519	$ 590,555,807	$ 590,555,807
Change Requests (if Applicable)	$ -	$ -	$ -	$ -	$ -
Net Cash Flow	$ (988,770)	$ (373,431)	$ 1,578,195	$ 1,590,786	$ 1,465,846

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2017-18 Budget Request
Fund 4050 - "Driver's License Administration Revocation Account"
Section 42-2-132 (4)(b), C.R.S. (2016)

	Actual FY 2014-15	Actual FY 2015-16	Appropriated FY 2016-17	Requested FY 2017-18	Projected FY 2018-19
Year Beginning Fund Balance (A) *	***$ -***	***$ -***	***$ -***	***$ -***	***$ -***
Changes in Cash Assets	$ -	$ -	$ -	$ -	$ -
Changes in Non-Cash Assets	$ -	$ -	$ -	$ -	$ -
Changes in Long-Term Assets	$ -	$ -	$ -	$ -	$ -
Changes in Total Liabilities	$ -	$ -	$ -	$ -	$ -
TOTAL CHANGES TO FUND BALANCE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Assets Total	***$ -***	***$ -***	***$ -***	***$ -***	***$ -***
Cash (B)	$ -	$ -	$ -	$ -	$ -
Receivables	$ -	$ -	$ -	$ -	$ -
Other Assets	$ -	$ -	$ -	$ -	$ -
Liabilities Total	***$ -***	***$ -***	***$ -***	***$ -***	***$ -***
Cash Liabilities (C)	$ -	$ -	$ -	$ -	$ -
Long Term Liabilities	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance (D)	***$ -***	***$ -***	***$ -***	***$ -***	***$ -***
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets (B - C)	***$ -***	***$ -***	***$ -***	***$ -***	***$ -***
Change from Prior Year Fund Balance (D - A)	***$ -***	***$ -***	***$ -***	***$ -***	***$ -***
Cash Flow Summary					
Revenue Total	$ 6,169,622	$ 5,924,891	$ 6,128,116	$ 6,128,116	$ 6,128,116
Transfers in from HUTF	$ 6,169,622	$ 5,924,891	$ 6,128,116	$ 6,128,116	$ 6,128,116
Expenses Total	$ 6,169,622	$ 5,924,891	$ 6,128,116	$ 6,128,116	$ 6,128,116
Cash Expenditures	$ 6,169,622	$ 5,924,891	$ 6,128,116	$ 6,128,116	$ 6,128,116
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 2017-18 Budget Request
Fund 15RS - "Marijuana Tax Cash Fund"
39-28.8-501, C.R.S. (2016)

	Actual FY 2014-15	Actual FY 2015-16	Appropriated FY 2016-17	Requested FY 2017-18	Projected FY 2018-19
Year Beginning Fund Balance (A)	***$ -***	***$ 27,786,792***	***$ 95,299,645***	***$ 123,205,275***	***$ 152,266,529***
Changes in Cash Assets	$ 28,129,424	$ 67,058,833	$ 28,041,836	$ 29,020,392	$ 55,483,838
Changes in Non-Cash Assets	$ 92,091	$ 534,821	$ (160,446)	$ 48,134	$ (14,440)
Changes in Long-Term Assets	$ -	$ -	$ -	$ -	$ -
Changes in Total Liabilities	$ (434,722)	$ (80,801)	$ 24,240	$ (7,272)	$ 2,182
TOTAL CHANGES TO FUND BALANCE	**$ 27,786,792**	**$ 67,512,853**	**$ 27,905,630**	**$ 29,061,254**	**$ 55,471,580**
Assets Total	***$ 28,221,514***	***$ 95,815,168***	***$ 123,696,558***	***$ 152,765,084***	***$ 208,234,482***
Cash (B)	$ 28,129,424	$ 95,188,256	$ 123,230,093	$ 152,250,485	$ 207,734,323
Receivables	$ -	$ -	$ -	$ -	$ -
Other Assets	$ 92,091	$ 626,912	$ 466,465	$ 514,599	$ 500,159
Liabilities Total	***$ 434,722***	***$ 515,523***	***$ 491,283***	***$ 498,555***	***$ 496,373***
Cash Liabilities (C)	$ 434,722	$ 515,523	$ 491,283	$ 498,555	$ 496,373
Long Term Liabilities	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance (D)	***$ 27,786,792***	***$ 95,299,645***	***$ 123,205,275***	***$ 152,266,529***	***$ 207,738,109***
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets (B - C)	***$27,694,702***	***$94,672,733***	***$122,738,810***	***$151,751,930***	***$207,237,950***
Change from Prior Year Fund Balance (D - A)	***$27,786,792***	***$67,512,853***	***$27,905,630***	***$29,061,254***	***$55,471,580***
Cash Flow Summary					
Revenue Total	**$ 77,150,693**	**$ 90,197,988**	**$ 115,121,898**	**$ 113,507,431**	**$ 139,917,757**
Transfer from Marijuana Cash Fund	$ 18,938,725	$ -	$ -	$ -	$ -
Retail Marijuana - Sales Tax - 2.9%	$ 11,816,410	$ 19,410,953	$ 25,873,405	$ 29,680,248	$ 31,911,516
Retail Marijuana - Special Sales Tax - 10%	$ 35,543,542	$ 57,494,799	$ 75,623,546	$ 69,595,064	$ 93,533,754
Medical Marijuana - Sales Tax - 2.9%	$ 10,409,340	$ 12,150,626	$ 13,174,947	$ 13,732,119	$ 14,022,487
Interest Income (includes Unrealized Gain/Loss)	$ 442,676	$ 1,141,609	$ 450,000	$ 500,000	$ 450,000
Expenses Total	**$ 18,137,807**	**$ 53,133,289**	**$ 87,216,268**	**$ 84,446,177**	**$ 84,446,177**
Department of Agriculture	$ -	$ 522,010	$ 3,039,436	$ 2,249,476	$ 2,249,476
Department of Education	$ 2,407,056	$ 2,244,142	$ 8,478,160	$ 20,378,172	$ 20,378,172
Governor's Office	$ 187,798	$ 199,774	$ 216,944	$ 1,233,259	$ 1,233,259
Department of Pulic Health and Environment	$ 6,669,578	$ 3,174,237	$ 18,098,462	$ 18,373,434	$ 18,373,434
Department of Higher Education	$ -	$ -	$ 900,000	$ 900,000	$ 900,000

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2017-18 Budget Request
Fund 15RS - "Marijuana Tax Cash Fund"
39-28.8-501, C.R.S. (2016)

	Actual FY 2014-15	Actual FY 2015-16	Appropriated FY 2016-17	Requested FY 2017-18	Projected FY 2018-19
Department of Transportation	$ -	$ 439,524	$ 950,000	$ 1,450,000	$ 1,450,000
Human Services	$ 4,733,342	$ 6,583,168	$ 15,807,986	$ 16,598,989	$ 16,598,989
Judicial Department	$ -	$ -	$ 1,550,000	$ 1,550,000	$ 1,550,000
Department of Labor and Employment	$ -	$ -	$ 500,000	$ 500,000	$ 500,000
Department of Law	$ 830,071	$ 746,798	$ 1,036,766	$ 1,036,768	$ 1,036,768
Department of Local Affairs	$ -	$ 40,081	$ 1,180,695	$ 17,500,597	$ 17,500,597
Department of Public Safety	$ 164,634	$ 172,031	$ 722,809	$ 707,193	$ 707,193
Department of Revenue	$ 1,145,328	$ 6,064,691	$ 7,707,249	$ 1,218,289	$ 1,218,289
Department of Health Care Policy	$ -	$ -	$ 750,000	$ 750,000	$ 750,000
Ft. Lyon (HB 16-1418)	$ -	$ -	$ 1,977,761		$ -
Prop BB General Fund Payback (HB-1418)	$ -	$ -	$ 24,300,000		$ -
Circle (DHS) Transfer to General Fund	$ 2,000,000	$ 2,000,000	$ -		$ -
HB 15-1379 (Transfer to General Fund, August 15, 2015)	$ -	$ 138,466	$ -		$ -
Transfer to GF per 39-28.8-501(4)(b) on June 30, 2015 for HCPF	$ -	$ 3,108,369	$ -		$ -
Transfer to Prop AA Refund Account	$ -	$ 27,700,000	$ -		$ -
Net Cash Flow	**$ 59,012,886**	**$ 37,064,698**	**$ 27,905,630**	**$ 29,061,254**	**$ 55,471,580**

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2017-18 Budget Request
Fund 2360 - Liquor Enforcement Division and State Licensing Authority Cash Fund
Section 24-35-401, C.R.S. (2016)

	Actual FY 2014-15	Actual FY 2015-16	Appropriated FY 2016-17	Requested FY 2017-18	Projected FY 2018-19
Year Beginning Fund Balance (A)	***$ 1,136,287***	***$ 849,197***	***$ 302,754***	***$ 537,512***	***$ 540,376***
Changes in Cash Assets	$ (272,586)	$ (497,367)	$ 210,221	$ 15,132	$ (8,156)
Changes in Non-Cash Assets	$ 1,305	$ 7,140	$ (3,570)	$ 1,785	$ (893)
Changes in Long-Term Assets	$ 1,935	$ (1,065)	$ 532	$ (266)	$ 133
Changes in Total Liabilities	$ (17,744)	$ (55,150)	$ 27,575	$ (13,788)	$ 6,894
TOTAL CHANGES TO FUND BALANCE	**$ (287,090)**	**$ (546,442)**	**$ 234,758**	**$ 2,864**	**$ (2,021)**
					$ 538,355
Assets Total	***$ 1,059,673***	***$ 568,381***	***$ 775,564***	***$ 792,215***	***$ 783,300***
Cash (B)	$ 1,052,578	$ 555,210	$ 765,431	$ 780,563	$ 772,408
Receivables	$ 3,531	$ 10,671	$ 7,101	$ 8,886	$ 7,994
Other Assets	$ 3,564	$ 2,499	$ 3,032	$ 2,766	$ 2,899
Liabilities Total	***$ 210,477***	***$ 265,627***	***$ 238,052***	***$ 251,839***	***$ 244,945***
Cash Liabilities (C)	$ 210,477	$ 265,627	$ 238,052	$ 251,839	$ 244,945
Long Term Liabilities	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance (D)	***$ 849,197***	***$ 302,754***	***$ 537,512***	***$ 540,376***	***$ 538,355***
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets (B - C)	***$ 842,101***	***$ 289,584***	***$ 527,379***	***$ 528,724***	***$ 527,462***
Change from Prior Year Fund Balance (D - A)	***$ (287,090)***	***$ (546,442)***	***$ 234,758***	***$ 2,864***	***$ (2,021)***

Cash Flow Summary					
Revenue Total	$ 2,421,775	$ 2,256,269	$ 3,492,409	$ 3,394,630	$ 3,389,745
Fees	$ 2,421,775	$ 2,256,269	$ 3,492,409	$ 3,394,630	$ 3,389,745
Expenses Total	$ 2,708,865	$ 2,802,711	$ 3,257,651	$ 3,391,766	$ 3,391,766
Cash Expenditures	$ 2,708,865	$ 2,802,711	$ 3,257,651	$ 3,318,077	$ 3,318,077
Change Requests (If Applicable)	$ -	$ -	$ -	$ 73,689	$ 73,689
Net Cash Flow	$ (287,090)	$ (546,442)	$ 234,758	$ 2,864	$ (2,021)

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2017-18 Budget Request
Fund 2360-Liquor Enforcement Division and State Licensing Authority Cash Fund
Section 24-35-401, C.R.S. (2016)

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested	Projected
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	$ 849,197	$ 302,754	$ 537,512	$ 540,376	$ 538,355
Alternative Maximum Reserve Balance (amount set in statute or 16.5% of total expenses)	$ 446,963	$ 462,447	$ 537,512	$ 559,641	$ 559,641
Excess Uncommitted Fee Reserve Balance	**$ 402,234**	**$ (159,693)**	**$ (0)**	**$ (19,265)**	**$ (21,286)**
Compliance Plan (narrative)	The Department has statutory fee setting authority and adjusted fees and is compliant with the target uncommitted reserve in FY 2015-16.				

Cash Fund Narrative Information	
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 2017-18 Budget Request
Fund 1920 - Auto Dealers License Fund
Section 12-6-123 (1), C.R.S. (2016)

	Actual FY 2014-15	Actual FY 2015-16	Appropriated FY 2016-17	Requested FY 2017-18	Projected FY 2018-19
Year Beginning Fund Balance (A)	***$ 1,123,209***	***$ 810,764***	***$ 535,263***	***$ 539,575***	***$ 562,394***
Changes in Cash Assets	$ (169,200)	$ (389,928)	$ 61,525	$ (5,788)	$ 23,923
Changes in Non-Cash Assets	$ 18,641	$ (18,753)	$ 9,377	$ (4,688)	$ 2,344
Changes in Long-Term Assets	$ 631	$ (1,045)	$ 523	$ (261)	$ 131
Changes in Total Liabilities	$ (162,517)	$ 134,225	$ (67,113)	$ 33,556	$ (16,778)
TOTAL CHANGES TO FUND BALANCE	**$ (312,445)**	**$ (275,501)**	**$ 4,312**	**$ 22,819**	**$ 9,620**
Assets Total	***$ 1,160,829***	***$ 751,103***	***$ 822,528***	***$ 811,791***	***$ 838,189***
Cash (B)	$ 1,110,016	$ 720,088	$ 781,613	$ 775,825	$ 799,748
Receivables	$ 48,557	$ 29,804	$ 39,181	$ 34,493	$ 36,837
Other Assets	$ 2,256	$ 1,211	$ 1,734	$ 1,473	$ 1,604
Liabilities Total	***$ 350,065***	***$ 215,840***	***$ 282,953***	***$ 249,397***	***$ 266,175***
Cash Liabilities (C)	$ 350,065	$ 215,840	$ 282,953	$ 249,397	$ 266,175
Long Term Liabilities	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance (D)	***$ 810,764***	***$ 535,263***	***$ 539,575***	***$ 562,394***	***$ 572,014***
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets (B - C)	***$ 759,951***	***$ 504,248***	***$ 498,660***	***$ 526,428***	***$ 533,573***
Change from Prior Year Fund Balance (D - A)	***$ (312,445)***	***$ (275,501)***	***$ 4,312***	***$ 22,819***	***$ 9,620***
Cash Flow Summary					
Revenue Total	$ 3,046,165	$ 3,045,372	$ 3,438,004	$ 3,788,004	$ 3,774,805
Fee Revenue	$ 3,046,165	$ 3,045,372	$ 3,438,004	$ 3,788,004	$ 3,774,805
Expenses Total	$ 3,355,116	$ 3,320,874	$ 3,433,692	$ 3,765,185	$ 3,765,185
Cash Expenditures	$ 3,355,116	$ 3,320,874	$ 3,433,692	$ 3,484,013	$ 3,484,013
Change Requests (If Applicable)	$ -	$ -	$ -	$ 281,172	$ 281,172
Net Cash Flow	$ (308,952)	$ (275,502)	$ 4,312	$ 22,819	$ 9,620

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2017-18 Budget Request
Fund 4010 - "Limited Gaming Fund"
Section 12-47.1-701 (1), C.R.S. (2016)

	Actual FY 2014-15	Actual FY 2015-16	Appropriated FY 2016-17	Requested FY 2017-18	Projected FY 2018-19
Year Beginning Fund Balance (A)	***$ 2,335,806***	***$ 2,573,759***	***$ 2,409,657***	***$ 2,500,000***	***$ 2,483,707***
Changes in Cash Assets	$ 3,533,696	$ 3,715,645	$ (1,849,530)	$ 953,644	$ (501,262)
Changes in Non-Cash Assets	$ (7,600)	$ 1,644	$ (822)	$ 411	$ (206)
Changes in Long-Term Assets	$ 464,046	$ (87,050)	$ 43,525	$ (21,763)	$ 10,881
Changes in Total Liabilities	$ (3,752,189)	$ (3,794,341)	$ 1,897,170	$ (948,585)	$ 474,293
TOTAL CHANGES TO FUND BALANCE	**$ 237,953**	**$ (164,102)**	**$ 90,343**	**$ (16,293)**	**$ (16,294)**
Assets Total	***$ 91,306,702***	***$ 94,936,941***	***$ 93,130,114***	***$ 94,062,406***	***$ 93,571,819***
Cash (B)	$ 79,654,845	$ 83,370,491	$ 81,520,961	$ 82,474,604	$ 81,973,342
Receivables	$ 11,620,609	$ 11,533,559	$ 11,577,084	$ 11,555,321	$ 11,566,202
Other Assets	$ 31,248	$ 32,892	$ 32,070	$ 32,481	$ 32,275
Liabilities Total	***$ 88,732,943***	***$ 92,527,284***	***$ 90,630,114***	***$ 91,578,699***	***$ 91,104,406***
Cash Liabilities (C)	$ 88,726,630	$ 92,520,970	$ 90,623,800	$ 91,572,385	$ 91,098,092
Long Term Liabilities	$ 6,314	$ 6,314	$ 6,314	$ 6,314	$ 6,314
Ending Fund Balance (D)	***$ 2,573,759***	***$ 2,409,657***	***$ 2,500,000***	***$ 2,483,707***	***$ 2,467,413***
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets (B - C)	***$ (9,071,784)***	***$ (9,150,480)***	***$ (9,102,839)***	***$ (9,097,781)***	***$ (9,124,750)***
Change from Prior Year Fund Balance (D - A)	***$ 237,953***	***$ (164,102)***	***$ 90,343***	***$ (16,293)***	***$ (16,294)***
Cash Flow Summary					
Revenue Total	$ 111,347,890	$ 118,361,297	$ 122,265,281	$ 122,432,638	$ 122,432,638
Gaming Taxes	$ 98,070,055	$ 101,012,157	$ 106,718,757	$ 106,718,757	$ 106,718,757
Extended Limited Gaming Tax	$ 12,034,922	$ 15,275,218	$ 13,655,070	$ 13,655,070	$ 13,655,070
Gaming Licenses/Fee Setting	$ 560,620	$ 632,574	$ 1,072,234	$ 1,239,591	$ 1,239,591
Other Charges for Services	$ 207,886	$ 285,154	$ 270,210	$ 270,210	$ 270,210
Background Investigations	$ -	$ -	$ -	$ -	$ -
Credit Card Fees Nonexempt	$ (1,485)	$ (1,763)	$ (1,667)	$ (1,667)	$ (1,667)
Other Fines	$ 31,155	$ 300,462	$ 46,485	$ 46,485	$ 46,485
Interest Income	$ 387,843	$ 783,151	$ 433,431.39	$ 433,431	$ 433,431
Interest Income Exempt	$ 55,830	$ 73,553	$ 64,766	$ 64,766	$ 64,766
Account Payable Reversions	$ 127	$ -	$ -	$ -	$ -
Reimbursement Prior Year Expenses	$ 337	$ 592	$ 5,967	$ 5,967	$ 5,967

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2017-18 Budget Request
Fund 4010 - "Limited Gaming Fund"
Section 12-47.1-701 (1), C.R.S. (2016)

	Actual	Appropriated	Requested	Projected	
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Misc Revenues Nonexempt	$ 600	$ 199	$ 28	$ 28	$ 28
Operating Transfer from State Department	$ -	$ -	$ -	$ -	$ -
Expenses Total	$ 111,219,910	$ 118,237,108	$ 122,265,281	$ 122,448,932	$ 122,448,932
Cash Expenditures	$ 14,018,429	$ 14,561,705	$ 16,466,717	$ 16,650,367	$ 16,650,367
Distributions	$ 97,201,481	$ 103,675,404	$ 105,798,564	$ 105,798,564	$ 105,798,564
Change Requests (If Applicable)	$ -	$ -	$ -	$ -	$ -
Net Cash Flow	$ 127,980	$ 124,189	$ (0)	$ (16,293)	$ (16,293)

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2017-18 Budget Request
Fund 16V0 - "Racing Cash Fund"
Section 12-60-205 (1), C.R.S. (2016)

	Actual	Actual	Appropriated	Requested	Projected
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Year Beginning Fund Balance (A)	***$198,755***	***$146,829***	***$171,449***	***$236,647***	***$229,648***
Changes in Cash Assets	($1,232)	$40,642	$44,698	$11,989	($21,521)
Changes in Non-Cash Assets	($50,210)	($52,481)	$14,495	$3,624	$3,155
Changes in Long-Term Assets	$0	$0	$0	$0	$0
Changes in Total Liabilities	($484)	$36,459	$6,004	($22,611)	$4,842
TOTAL CHANGES TO FUND BALANCE	**($51,926)**	**$24,620**	**$65,197**	**($6,999)**	**($13,525)**
Assets Total	***$371,495***	***$359,656***	***$418,850***	***$434,463***	***$416,096***
Cash (B)	$319,015	$359,656	$404,355	$416,344	$394,823
Receivables	$52,481	$0	$14,495	$18,119	$21,274
Other Assets	$0	$0	$0	$0	$0
Liabilities Total	***$224,666***	***$188,207***	***$182,203***	***$204,815***	***$199,973***
Cash Liabilities (C)	$224,666	$188,207	$166,289	$184,922	$191,021
Long Term Liabilities	$0	$0	$15,914	$19,893	$8,952
Ending Fund Balance (D)	***$146,829***	***$171,449***	***$236,647***	***$229,648***	***$216,123***
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets (B - C)	***$94,349***	***$171,449***	***$238,066***	***$231,422***	***$203,801***
Change from Prior Year Fund Balance (D - A)	***($51,926)***	***$24,620***	***$65,197***	***($6,999)***	***($13,525)***
Cash Flow Summary					
Revenue Total	$ 1,341,921	$ 1,329,469	$ 1,529,848	$ 1,514,186	$ 1,508,129
Taxes	$ -	$ -	$ -	$ -	$ -
Business Licenses / Permits / Fees	$ 1,341,386	$ 1,328,303	$ 1,529,848	$ 1,514,186	$ 1,508,129
Professional and Occupational Licenses	$ 535	$ 1,166	$ -	$ -	$ -
Fines	$ -	$ -	$ -	$ -	$ -
Expenses Total	$ 1,393,846	$ 1,304,849	$ 1,479,146	$ 1,524,808	$ 1,524,808
Cash Expenditures	$ 1,393,846	$ 1,304,849	$ 1,479,146	$ 1,502,291	$ 1,502,291
Change Requests (If Applicable)	$ -	$ -	$ -	$ 22,517	$ 22,517
Net Cash Flow	$ (51,926)	$ 24,620	$ 50,702	$ (10,622)	$ (16,679)

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2017-18 Budget Request
Fund 26B0 - "Gambling Payment Intercept Cash Fund"
24-35-605.5, C.R.S. (2016)

	Actual FY 2014-15	Actual FY 2015-16	Appropriated FY 2016-17	Requested FY 2017-18	Projected FY 2018-19
Year Beginning Fund Balance (A)	***$ 30,400***	***$ 41,325***	***$ 52,495***	***$ 52,495***	***$ 52,495***
Changes in Cash Assets	$ 13,355	$ 9,210	$ 24	$ 25	$ 26
Changes in Non-Cash Assets	$ -	$ -	$ -	$ -	$ -
Changes in Long-Term Assets	$ -	$ -	$ -	$ -	$ -
Changes in Total Liabilities	$ (2,430)	$ 1,960	$ (24)	$ (25)	$ (26)
TOTAL CHANGES TO FUND BALANCE	**$ 10,925**	**$ 11,170**	**$ -**	**$ 0**	**$ 0**
Assets Total	***$ 43,755***	***$ 52,965***	***$ 52,989***	***$ 53,013***	***$ 53,039***
Cash (B)	$ 43,755	$ 52,965	$ 52,989	$ 53,013	$ 53,039
Receivables	$ -	$ -	$ -	$ -	$ -
Other Assets	$ -	$ -	$ -	$ -	$ -
Liabilities Total	***$ 2,430***	***$ 470***	***$ 494***	***$ 518***	***$ 544***
Cash Liabilities (C)	$ 2,430	$ 470	$ 494	$ 518	$ 544
Long Term Liabilities	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance (D)	***$ 41,325***	***$ 52,495***	***$ 52,495***	***$ 52,495***	***$ 52,495***
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets (B - C)	***$ 41,325***	***$ 52,495***	***$ 52,495***	***$ 52,495***	***$ 52,495***
Change from Prior Year Fund Balance (D - A)	***$ 10,925***	***$ 11,170***	***$ -***	***$ -***	***$ -***
Cash Flow Summary					
Revenue Total	$ 18,225	$ 18,800	$ 29,000	$ 29,000	$ 29,000
Service Charges From External Sources	$ 18,225	$ 18,800	$ 29,000	$ 29,000	$ 29,000
Interest	$ -	$ -	$ -	$ -	$ -
Expenses Total	$ 7,300	$ 7,630	$ 29,000	$ 29,000	$ 29,000
Cash Expenditures	$ 7,300	$ 7,630	$ 29,000	$ 29,000	$ 29,000
Change Requests (If Applicable)	$ -	$ -	$ -	$ -	$ -
Net Cash Flow	$ 10,925	$ 11,170	$ -	$ -	$ -

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2017-18 Budget Request
Fund 26B0 - "Gambling Payment Intercept Cash Fund"
24-35-605.5, C.R.S. (2016)

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested	Projected
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	$ 41,325	$ 52,495	$ 52,495	$ 52,495	$ 52,495
Alternative Maximum Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A	N/A
Excess Uncommitted Fee Reserve Balance	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**
Compliance Plan (narrative)	Exempt from 16.5% reserve requirement.				

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 Expenses

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2017-18 Budget Request
Fund 4040 - "Colorado State Titling and Registration Account"
Section 42-1-211 (2), C.R.S. (2016)

	Actual	Actual	Appropriated	Requested	Projected
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Year Beginning Fund Balance (A)	***$8,370,452***	***$10,370,358***	***$13,757,655***	***$14,123,060***	***$12,998,948***
Changes in Cash Assets	$2,175,006	$3,968,210	$365,405	($1,124,112)	$3,534,761
Changes in Non-Cash Assets	($95,212)	$1,924	$0	$0	$0
Changes in Long-Term Assets	($38,384)	$0	$0	$0	$0
Changes in Total Liabilities	($41,504)	($582,837)	$0	$0	$0
TOTAL CHANGES TO FUND BALANCE	**$1,999,906**	**$3,387,297**	**$365,405**	**($1,124,112)**	**$3,534,761**
Assets Total	***$10,716,465***	***$14,686,599***	***$15,052,004***	***$13,927,892***	***$17,462,653***
Cash (B)	$9,774,818	$13,743,028	$14,108,433	$12,984,321	$16,519,082
Receivables	$941,647	$943,571	$943,571	$943,571	$943,571
Inventories	$0	$0	$0	$0	$0
Pre-paid Expenses	$0	$0	$0	$0	$0
Liabilities Total	***$346,107***	***$928,944***	***$928,944***	***$928,944***	***$928,944***
Cash Liabilities (C)	$344,676	$697,779	$697,779	$697,779	$697,779
Accrued Liabilities	$0	$228,641	$228,641	$228,641	$228,641
Deferred Revenue	$1,431	$2,524	$2,524	$2,524	$2,524
Ending Fund Balance (D)	***$10,370,358***	***$13,757,655***	***$14,123,060***	***$12,998,948***	***$16,533,709***
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	***$9,430,141***	***$13,045,249***	***$13,410,654***	***$12,286,542***	***$15,821,303***
Change from Prior Year Fund Balance (D-A)	***$1,999,906***	***$3,387,297***	***$365,405***	***($1,124,112)***	***$3,534,761***
Cash Flow Summary					
Revenue Total	$13,838,452	$14,394,575	$14,472,145	$15,079,816	$15,679,816
Fees & Specific Ownership Tax Collections	$12,799,263	$13,409,149	$13,865,498	$14,467,249	$15,067,249
Interest	$105,413	$117,950	$72,444	$73,669	$73,669
Unrealized Gain/Loss	($1,462)	$58,031	$0	$0	$0
Operating Transfer from State Department - Same Cabinet	$399,757	$257,403	$0	$0	$0
Transfers In from Highway Users Tax Fund	$0	$552,042	$0	$0	$0
Postclosing Elimination Offset-OSC	$535,483	$0	$534,203	$538,898	$538,898
Expenses Total	$11,472,140	$10,749,876	$14,106,740	$16,203,928	$12,145,055

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2017-18 Budget Request
Fund 4040 - "Colorado State Titling and Registration Account"
Section 42-1-211 (2), C.R.S. (2016)

	Actual	Actual	Appropriated	Requested	Projected
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Cash Expenditures	$11,472,140	$10,749,876	$12,062,764	$12,145,055	$12,145,055
Change Requests (If Applicable)			$2,043,976	$4,058,873	$0
Net Cash Flow	$2,366,312	$3,644,699	$365,405	($1,124,112)	$3,534,761

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2017-18 Budget Request
Fund 4040 - "Colorado State Titling and Registration Account"
Section 42-1-211 (2), C.R.S. (2016)

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested	Projected
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	$ 10,370,358	$ 13,757,655	$ 14,123,060	$ 12,998,948	$ 16,533,709
Alternative Maximum Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A	N/A
Excess Uncommitted Fee Reserve Balance	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**
Compliance Plan (narrative)	Exempt from 16.5% reserve requirement-Special purpose account in HUTF; fees 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. (2016).
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 consisered 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 2017-18 Budget Request
Fund 15Z0 - "Marijuana Cash Fund"
Section 12-43.3-501, C.R.S. (2016)

	Actual	Actual	Appropriated	Requested	Projected
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Year Beginning Fund Balance (A)	***$ 25,578,063***	***$ 13,389,075***	***$ 25,058,595***	***$ 31,055,696***	***$ 34,296,727***
Changes in Cash Assets	$ (12,419,353)	$ 11,565,540	$ 6,049,091	$ 13,215,036	$ (6,777,131)
Changes in Non-Cash Assets	$ (133,730)	$ 976	$ (488)	$ 244	$ (122)
Changes in Long-Term Assets	$ -	$ 93,429	$ (46,715)	$ 23,357	$ (11,679)
Changes in Total Liabilities	$ 364,095	$ 9,574	$ (4,787)	$ (9,997,607)	$ 9,998,803
TOTAL CHANGES TO FUND BALANCE	**$ (12,188,988)**	**$ 11,669,520**	**$ 5,997,102**	**$ 3,241,030**	**$ 3,209,872**
Assets Total	***$ 13,849,386***	***$ 25,509,332***	***$ 31,511,220***	***$ 44,749,857***	***$ 37,960,926***
Cash (B)	$ 13,765,806	$ 25,331,347	$ 31,380,438	$ 44,595,474	$ 37,818,343
Receivables	$ 185	$ 1,161	$ 673	$ 917	$ 795
Other Assets	$ 83,395	$ 176,824	$ 130,109	$ 153,467	$ 141,788
Liabilities Total	***$ 460,311***	***$ 450,737***	***$ 455,524***	***$ 10,453,130***	***$ 454,327***
Cash Liabilities (C)	$ 460,311	$ 450,737	$ 455,524	$ 453,130	$ 454,327
Payable to State Departments - Other Department	$ -	$ -	$ -	$ 10,000,000	$ -
Long Term Liabilities	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	***$ 13,389,075***	***$ 25,058,595***	***$ 31,055,696***	***$ 34,296,727***	***$ 37,506,599***
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets (B - C)	***$ 13,305,495***	***$ 24,880,610***	***$ 30,924,914***	***$ 44,142,343***	***$ 37,364,016***
Change from Prior Year Fund Balance (D - A)	***$ (12,188,988)***	***$ 11,669,520***	***$ 5,997,102***	***$ 3,241,030***	***$ 3,209,872***
Cash Flow Summary					
Revenue Total	$ 14,194,477	$ 15,767,831	$ 14,367,678	$ 14,313,872	$ 14,282,714
Retail Marijuana Fee Revenue	$ 4,305,909	$ 5,158,192	$ 3,811,891	$ 3,797,891	$3,783,891
Medical Marijuana Fee Revenue	$ 8,982,257	$ 9,845,609	$ 9,749,072	$9,722,072	$9,701,072
Fines	$ 733,000	$ 582,650	$ 627,755	$ 614,224	$ 618,283
Interest	$ 173,311	$ 181,380	$ 178,960	$ 179,686	$ 179,468
Miscellaneous Revenue				$ -	$ -
Expenses Total	$ 26,383,465	$ 4,098,312	$ 8,370,576	$ 11,072,842	$ 11,072,842
Cash Expenditures	$ 26,383,465	$ 4,098,312	$ 8,370,576	$ 11,072,842	$ 11,072,842
Net Cash Flow	$ (12,188,988)	$ 11,669,520	$ 5,997,102	$ 3,241,030	$ 3,209,872

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2017-18 Budget Request
Fund 4350 - "License Plate Cash Fund"
Section 42-3-301 (1)(b), C.R.S. (2016)

	Actual FY 2014-15	Actual FY 2015-16	Appropriated FY 2016-17	Requested FY 2017-18	Projected FY 2018-19
Year Beginning Fund Balance (A)	***$27,521***	***$453,234***	***$680,238***	***$300,000***	***$300,000***
Changes in Cash Assets	$377,013	$234,978	($380,238)	$0	$0
Changes in Non-Cash Assets	$48,700	($7,974)	$0	$0	$0
Changes in Long-Term Assets	$0	$0	$0	$0	$0
Changes in Total Liabilities	$0	$0	$0	$0	$0
TOTAL CHANGES TO FUND BALANCE	**$425,713**	**$227,004**	**($380,238)**	**$0**	**$0**
Assets Total	***$453,234***	***$680,238***	***$300,000***	***$300,000***	***$300,000***
Cash (B)	($16,475)	$218,503	($161,735)	($161,735)	($161,735)
Receivables	$469,709	$461,735	$461,735	$461,735	$461,735
Liabilities Total	***$0***	***$0***	***$0***	***$0***	***$0***
Cash Liabilities (C)	$0	$0	$0	$0	$0
Long Term Liabilities	$0	$0	$0	$0	$0
Ending Fund Balance (D)	***$453,234***	***$680,238***	***$300,000***	***$300,000***	***$300,000***
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	***($16,475)***	***$218,503***	***($161,735)***	***($161,735)***	***($161,735)***
Change from Prior Year Fund Balance (D-A)	***$425,713***	***$227,004***	***($153,234)***	***($380,238)***	***$0***

Cash Flow Summary					
Revenue Total	$5,580,498	$6,139,984	$5,920,111	$5,920,111	$8,844,984
Motor Vehicle Registration Fees	$5,580,498	$5,633,497	$5,920,111	$5,920,111	$8,844,984
Private Donations	$0	$506,487	$0	$0	$0
Expenses Total	$5,154,785	$5,912,980	$6,300,349	$5,920,111	$8,844,984
Cash Expenditures	$5,154,785	$5,912,980	$6,131,906	$6,111,080	$6,111,080
Change Requests (If Applicable)	$0	$0	$168,443	($190,969)	$2,733,904
Net Cash Flow	$425,713	$227,004	($380,238)	$0	$0

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2017-18 Budget Request
Fund 4350 - "License Plate Cash Fund"
Section 42-3-301 (1)(b), C.R.S. (2016)

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested	Projected
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	$ 453,234	$ 680,238	$ 300,000	$ 300,000	$ 300,000
Alternative Maximum Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	$ 850,540	$ 975,642	$ 1,039,558	$ 976,818	$ 1,459,422
Excess Uncommitted Fee Reserve Balance	**$ (397,305)**	**$ (295,403)**	**$ (739,557)**	**$ (676,818)**	**$ (1,159,422)**
Compliance Plan (narrative)	The Department is compliant.				

Cash Fund Narrative Information	
Purpose/Background of Fund	This fund was created to cover the direct costs incurrred 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 2017-18 Budget Request
Fund 4370 - "Licensing Services Cash Fund"
Section 42-2-114.5, C.R.S. (2016)

	Actual	Actual	Appropriated	Requested	Projected
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Year Beginning Fund Balance (A)	***$1,546,951***	***$4,490,656***	***$11,373,600***	***$13,442,694***	***$16,463,368***
Changes in Cash Assets	$5,454,999	$7,791,511	$79,456	$3,020,674	$2,615,749
Changes in Non-Cash Assets	$28,912	$129,021	$0	$0	$0
Changes in Long-Term Assets	$115,306	$14,034	$0	$0	$0
Changes in Total Liabilities	($2,655,513)	($1,051,621)	$1,989,638	$0	$0
TOTAL CHANGES TO FUND BALANCE	**$2,943,705**	**$6,882,944**	**$2,069,094**	**$3,020,674**	**$2,615,749**
Assets Total	***$7,218,343***	***$15,152,908***	***$15,232,364***	***$18,253,038***	***$20,868,787***
Cash (B)	$6,610,402	$14,401,913	$14,481,370	$17,502,044	$20,117,793
Cumulative Unrealized Gain/Loss on Treasury Pool Cash	$0	$0	$0	$0	$0
Receivables	$492,634	$621,655	$621,655	$621,655	$621,655
Prepaid Rent	$115,306	$129,340	$129,340	$129,340	$129,340
Liabilities Total	***$2,727,687***	***$3,779,307***	***$1,789,670***	***$1,789,670***	***$1,789,670***
Cash Liabilities (C)	$2,727,687	$1,789,670	$1,789,670	$1,789,670	$1,789,670
Deferral of Long Term Receivables	$0	$0	$0	$0	$0
Fringe Liability Clearing		$1,989,638	$0	$0	$0
Ending Fund Balance (D)	***$4,490,656***	***$11,373,600***	***$13,442,694***	***$16,463,368***	***$19,079,117***
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	***$3,882,716***	***$12,612,243***	***$12,691,700***	***$15,712,374***	***$18,328,123***
Change from Prior Year Fund Balance (D-A)	***$2,943,705***	***$6,882,944***	***$2,069,094***	***$3,020,674***	***$2,615,749***
Cash Flow Summary					
Revenue Total	$24,429,782	$33,001,164	$33,228,928	$35,711,781	$34,391,920
Drivers License Document Fees	$25,888,474	$29,988,467	$30,216,231	$32,699,084	$31,379,223
Motor Vehicle Registrations	$2,622,266	$2,894,446	$2,894,446	$2,894,446	$2,894,446
Motorist Insurance Identification Fee	$44,224	$0	$0	$0	$0
Interest	$102,837	$118,247	$118,247	$118,247	$118,247
Transfer to HUTF	($4,228,140)	$0	$0	$0	$0
Unrealized Gain/Loss	$0	$0	$0	$0	$0
Miscellaneous Revenues - Operating Non-Exempt	$122	$4	$4	$4	$4
Transfer to HUTF	$0	$0	$0	$0	$0

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2017-18 Budget Request
Fund 4370 - "Licensing Services Cash Fund"
Section 42-2-114.5, C.R.S. (2016)

	Actual	Actual	Appropriated	Requested	Projected
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Expenses Total	$21,511,756	$26,118,220	$31,159,834	$32,691,107	$31,776,171
Cash Expenditures	$21,511,756	$26,118,220	$31,159,834	$31,597,065	$31,597,065
Change Requests (If Applicable)				$1,094,042	$179,106
Net Cash Flow	$2,918,026	$6,882,944	$2,069,094	$3,020,674	$2,615,749

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2017-18 Budget Request
Fund 4370 - "Licensing Services Cash Fund"
Section 42-2-114.5, C.R.S. (2016)

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested	Projected
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	$ 4,490,656	$ 11,373,600	$ 13,442,694	$ 16,463,368	$ 19,079,117
Alternative Maximum Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	$ 3,549,440	$ 4,309,506	$ 5,141,373	$ 5,394,033	$ 5,243,068
Excess Uncommitted Fee Reserve Balance	**$ 941,216**	**$ 7,064,094**	**$ 8,301,322**	**$ 11,069,336**	**$ 13,836,049**
Compliance Plan (narrative)	Exempt from the 16.5% reserve requirement.				

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 2017-18 Budget Request
Fund 4380 - "First Time Drunk Driving Offenders Account"
42-2-132 (4)(b)(II)(A), C.R.S. (2016)

	Actual FY 2014-15	Actual FY 2015-16	Appropriated FY 2016-17	Requested FY 2017-18	Projected FY 2018-19
Year Beginning Fund Balance (A)	***$4,992,704***	***$4,044,419***	***$2,906,759***	***$1,334,557***	***$441,318***
Changes in Cash Assets	($875,626)	($1,165,366)	($1,572,202)	($893,238)	($151,879)
Changes in Non-Cash Assets	$24,859	$5,453	$0	$0	$0
Changes in Long-Term Assets	$0	$0	$0	$0	$0
Changes in Total Liabilities	($97,517)	$22,252	$0	$0	$0
TOTAL CHANGES TO FUND BALANCE	**($948,284)**	**($1,137,661)**	**($1,572,202)**	**($893,238)**	**($151,879)**
Assets Total	***$4,141,937***	***$2,982,024***	***$1,409,822***	***$516,584***	***$364,704***
Cash (B)	$4,117,078	$2,951,712	$1,379,510	$486,272	$334,393
Receivables	$24,859	$30,312	$30,312	$30,312	$30,312
Liabilities Total	***$97,517***	***$75,265***	***$75,265***	***$75,265***	***$75,265***
Cash Liabilities (C)	$97,517	$75,265	$75,265	$75,265	$75,265
Ending Fund Balance (D)	***$4,044,419***	***$2,906,759***	***$1,334,557***	***$441,318***	***$289,439***
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	***$4,019,560***	***$2,876,447***	***$1,304,245***	***$411,007***	***$259,127***
Change from Prior Year Fund Balance (D-A)	***($948,285)***	***($1,137,661)***	***($1,572,202)***	***($893,238)***	***($151,879)***
Cash Flow Summary					
Revenue Total	$1,761,909	$1,653,135	$1,582,756	$1,526,133	$1,517,492
Driver License Reinstatement Fees	$1,680,199	$1,583,349	$1,539,054	$1,491,072	$1,491,072
Interest	$54,729	$34,564	$17,282	$8,641	$0
Unrealized Gain/Loss	($8,801)	$5,847	($2,954)	($2,954)	($2,954)
Transfers	$35,783	$29,374	$29,374	$29,374	$29,374
Expenses Total	$2,649,758	$2,755,574	$3,154,958	$2,419,371	$1,669,371
Cash Expenditures	$1,149,758	$1,255,574	$1,654,958	$1,669,371	$1,669,371
Transfer to CDOT	$1,500,000	$1,500,000	$1,500,000	$750,000	$0
Net Cash Flow	($887,849)	($1,102,439)	($1,572,202)	($893,238)	($151,879)

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2017-18 Budget Request
Fund 4380 - "First Time Drunk Driving Offender Account"
42-2-132 (4)(b)(II)(A), C.R.S. (2016)

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested	Projected
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	$ 4,044,419	$ 2,906,759	$ 1,334,557	$ 441,318	$ 289,439
Alternative Maximum Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A	N/A
Excess Uncommitted Fee Reserve Balance	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**
Compliance Plan (narrative)	Exempt from 16.5% reserve requirement. 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 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