

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2018-19 Budget Request  
Fund 15RS - "Marijuana Tax Cash Fund"  
39-28.8-501, C.R.S. (2017)

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
<b>Year Beginning Fund Balance (A)</b>	<b>\$26,492,210</b>	<b>\$94,594,813</b>	<b>\$136,969,958</b>	<b>\$145,076,672</b>	<b>\$139,518,418</b>
Changes in Cash Assets	\$67,058,832	\$41,781,702	\$8,106,714	(\$5,558,254)	\$7,641,746
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$1,043,771	\$593,443	\$0	\$0	\$0
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>\$68,102,603</b>	<b>\$42,375,145</b>	<b>\$8,106,714</b>	<b>(\$5,558,254)</b>	<b>\$7,641,746</b>
<b>Assets Total</b>	<b>\$95,188,256</b>	<b>\$136,969,958</b>	<b>\$145,076,672</b>	<b>\$139,518,418</b>	<b>\$147,160,164</b>
Cash (B)	\$95,188,256	\$136,969,958	\$145,076,672	\$139,518,418	\$147,160,164
Receivables	\$0	\$0	\$0	\$0	\$0
Other Assets	\$0	\$0	\$0	\$0	\$0
<b>Liabilities Total</b>	<b>\$593,443</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Cash Liabilities (C)	\$182,837	\$0	\$0	\$0	\$0
Fringe Liability Clearing	\$410,606	\$0	\$0	\$0	\$0
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance (D)</b>	<b>\$94,594,813</b>	<b>\$136,969,958</b>	<b>\$145,076,672</b>	<b>\$139,518,418</b>	<b>\$147,160,164</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>\$95,005,419</b>	<b>\$136,969,958</b>	<b>\$145,076,672</b>	<b>\$139,518,418</b>	<b>\$147,160,164</b>
<b>Change from Prior Year Fund Balance (D - A)</b>	<b>\$68,102,603</b>	<b>\$42,375,145</b>	<b>\$8,106,714</b>	<b>(\$5,558,254)</b>	<b>\$7,641,746</b>
<b>Cash Flow Summary</b>					
Revenue Total	<b>\$89,663,167</b>	<b>\$125,671,964</b>	<b>\$125,671,964</b>	<b>\$125,671,964</b>	<b>\$125,671,964</b>
Transfer from Marijuana Cash Fund	\$57,494,799	\$0	\$0	\$0	\$0
Transfer from Marijuana Cash Fund-Same Cabinet	\$0	\$83,904,615	\$83,904,615	\$83,904,615	\$83,904,615
Retail Marijuana - Sales Tax - 2.9%	\$19,410,953	\$28,147,430	\$28,147,430	\$28,147,430	\$28,147,430
Retail Marijuana - Special Sales Tax - 10%	\$0	\$0	\$0	\$0	\$0
Medical Marijuana - Sales Tax - 2.9%	\$12,150,626	\$12,422,012	\$12,422,012	\$12,422,012	\$12,422,012
Interest Income (includes Unrealized Gain/Loss)	\$606,789	\$1,197,908	\$1,197,908	\$1,197,908	\$1,197,908
Expenses Total	<b>\$20,677,743</b>	<b>\$82,748,589</b>	<b>\$117,565,250</b>	<b>\$131,230,218</b>	<b>\$118,030,218</b>
Department of Agriculture	\$522,010	\$2,266,446	\$2,209,783	\$2,308,783	\$2,308,783
Department of Education	\$2,244,142	\$8,423,844	\$20,419,330	\$20,402,992	\$20,402,992
Governor's Office	\$199,774	\$216,944	\$1,726,824	\$1,205,479	\$1,205,479

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FY 2018-19 Budget Request  
Fund 15RS - "Marijuana Tax Cash Fund"  
39-28.8-501, C.R.S. (2017)

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
Department of Public Health and Environment	\$3,174,237	\$17,066,152	\$20,730,746	\$21,322,597	\$21,322,597
Department of Higher Education	\$0	\$899,256	\$3,300,000	\$2,300,000	\$2,300,000
Department of Transportation	\$439,524	\$937,706	\$950,000	\$950,000	\$950,000
Department of Human Services	\$6,583,168	\$15,788,457	\$38,742,488	\$40,913,980	\$40,913,980
Judicial Department	\$0	\$1,550,000	\$1,571,728	\$1,587,445	\$1,587,445
Department of Labor and Employment	\$0	\$279,733	\$165,296	\$0	\$0
Department of Law	\$746,798	\$696,304	\$1,036,766	\$1,036,766	\$1,036,766
Department of Local Affairs	\$40,081	\$263,480	\$22,477,965	\$21,385,114	\$21,385,114
Department of Public Safety	\$172,031	\$726,488	\$1,550,794	\$2,030,750	\$2,030,750
Department of Regulatory Agencies	\$0	\$0	\$304,225	\$304,225	\$304,225
Department of Revenue	\$6,417,513	\$6,634,419	\$1,591,805	\$1,532,087	\$1,532,087
Department of Health Care Policy	\$0	\$721,699	\$750,000	\$750,000	\$750,000
Ft. Lyon (HB 16-1418)	\$0	\$0	\$0	\$0	\$0
Prop BB General Fund Payback (HB 16-1418)	\$0	\$0	\$0	\$0	\$0
Circle (DHS) Transfer to General Fund	\$0	\$0	\$0	\$0	\$0
HB 15-1379 (Transfer to General Fund, August 15, 2015)	\$138,466	\$26,277,661	\$37,500	\$0	\$0
Transfer to GF per 39-28.8-501(4)(b) on June 30, 2015 for HCPF	\$0	\$0	\$0	\$0	\$0
Transfer to Prop AA Refund Account	\$0	\$0	\$0	\$0	\$0
FY 18-19 Budget Amendment	\$0	\$0	\$0	\$13,200,000	\$0
<b>Net Cash Flow</b>	<b>\$68,985,423</b>	<b>\$42,923,375</b>	<b>\$8,106,714</b>	<b>(\$5,558,254)</b>	<b>\$7,641,746</b>

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Fund 15RS - "Marijuana Tax Cash Fund"  
39-28.8-501, C.R.S. (2017)

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$ 94,594,813	\$ 136,969,958	\$ 145,076,672	\$ 139,518,418	\$ 147,160,164
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
<b>Excess Uncommitted Fee Reserve Balance</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Compliance Plan (narrative)</b>	This fund is exempt from 16.5% reserve requirement, per C.R.S. 39-28.8-501 (2) (a) (I).				

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 2018-19 Budget Request  
Fund 15Z0 - "Marijuana Cash Fund"  
Section 12-43.3-501, C.R.S. (2017)

	Actual	Actual	Appropriated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
<b>Year Beginning Fund Balance (A)</b>	<b>\$13,344,337</b>	<b>\$24,892,262</b>	<b>\$31,523,001</b>	<b>\$20,113,760</b>	<b>\$18,967,619</b>
Changes in Cash Assets	\$11,565,540	\$7,413,304	(\$12,242,279)	(\$1,100,264)	(\$1,231,101)
Changes in Non-Cash Assets	\$976	\$4,169	(\$2,084)	\$1,042	(\$521)
Changes in Long-Term Assets	(\$28,165)	\$4,018	(\$2,009)	\$1,004	(\$502)
Changes in Total Liabilities	\$9,574	(\$790,751)	\$837,132	(\$47,924)	\$23,962
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>\$11,547,925</b>	<b>\$6,630,739</b>	<b>(\$11,409,241)</b>	<b>(\$1,146,141)</b>	<b>(\$1,208,162)</b>
<b>Assets Total</b>	<b>\$25,342,998</b>	<b>\$32,764,488</b>	<b>\$20,518,115</b>	<b>\$19,419,898</b>	<b>\$18,187,774</b>
Cash (B)	\$25,331,346	\$32,744,650	\$20,502,370	\$19,402,106	\$18,171,006
Receivables	\$1,161	\$5,330	\$3,246	\$4,288	\$3,767
Other Assets	\$10,491	\$14,509	\$12,500	\$13,504	\$13,002
<b>Liabilities Total</b>	<b>\$450,737</b>	<b>\$1,241,488</b>	<b>\$404,356</b>	<b>\$452,280</b>	<b>\$428,318</b>
Current Liabilities (C)	\$308,509	\$500,204	\$404,356	\$452,280	\$428,318
Payable to State Departments - Other Department	\$505	\$9,591	\$0	\$0	\$0
Fringe Liability Clearing	\$141,724	\$731,692	\$0	\$0	\$0
<b>Ending Fund Balance</b>	<b>\$24,892,262</b>	<b>\$31,523,001</b>	<b>\$20,113,760</b>	<b>\$18,967,619</b>	<b>\$17,759,457</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>\$25,022,837</b>	<b>\$32,244,445</b>	<b>\$20,098,014</b>	<b>\$18,949,826</b>	<b>\$17,742,687</b>
<b>Change from Prior Year Fund Balance (D - A)</b>	<b>\$11,547,925</b>	<b>\$6,630,739</b>	<b>(\$11,409,241)</b>	<b>(\$1,146,141)</b>	<b>(\$1,208,162)</b>
<b>Cash Flow Summary</b>					
Revenue Total	\$15,788,800	\$14,221,913	\$13,544,052	\$13,544,052	\$13,544,052
Retail Marijuana Fee Revenue	\$5,032,301	\$4,748,435	\$5,294,653	\$5,294,653	\$5,294,653
Medical Marijuana Licenses	\$9,845,609	\$7,509,640	\$7,769,399	\$7,769,399	\$7,769,399
Miscellaneous Revenue	\$4,297	\$5,472	\$0	\$0	\$0
Fines	\$582,650	\$878,000	\$240,000	\$240,000	\$240,000
Interest	\$181,380	\$320,800	\$240,000	\$240,000	\$240,000
Operating Transfer from State Dept	\$142,563	\$759,566	\$0	\$0	\$0
Expenses Total	\$4,240,875	\$7,591,175	\$24,953,293	\$14,690,193	\$14,752,214
Expenditures	\$4,240,875	\$7,591,175	\$24,953,293	\$14,690,193	\$14,752,214
Net Cash Flow	\$11,547,925	\$6,642,844	(\$11,409,241)	(\$1,146,141)	(\$1,208,162)

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Department of Revenue  
FY 2018-19 Budget Request  
Fund 15Z0 - "Marijuana Cash Fund"  
Section 12-43.3-501, C.R.S. (2017)

<b>Cash Fund Reserve Balance</b>	Actual	Actual	Appropriated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$24,892,262	\$31,523,001	\$20,113,760	\$18,967,619	\$17,759,457
Alternative Maximum Reserve Balance (amount set in statute or 16.5% of total expenses) Effective July 1, 2017	N/A	N/A	\$4,117,293	\$2,423,882	\$2,434,115
<b>Excess Uncommitted Fee Reserve Balance</b>	<b>N/A</b>	<b>N/A</b>	<b>\$15,996,467</b>	<b>\$16,543,737</b>	<b>\$15,325,342</b>
<b>Compliance Plan (narrative)</b>	The Department has statutory fee setting authority and will adjust fees accordingly.				

<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 and retail 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 2018-19 Budget Request  
Fund 16V0 - "Racing Cash Fund"  
Section 12-60-205 (1), C.R.S. (2017)

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
<b>Year Beginning Fund Balance (A)</b>	<b>\$146,829</b>	<b>\$171,449</b>	<b>\$186,102</b>	<b>\$195,407</b>	<b>\$205,178</b>
Changes in Cash Assets	\$40,642	\$8,242	\$18,395	\$19,315	\$20,280
Changes in Non-Cash Assets	(\$52,481)	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$36,459	\$6,411	(\$9,090)	(\$9,544)	(\$10,022)
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>\$24,620</b>	<b>\$14,653</b>	<b>\$9,305</b>	<b>\$9,771</b>	<b>\$10,258</b>
<b>Assets Total</b>	<b>\$359,656</b>	<b>\$367,898</b>	<b>\$386,293</b>	<b>\$405,608</b>	<b>\$425,888</b>
Cash (B)	\$359,656	\$367,898	\$386,293	\$405,608	\$425,888
Receivables	\$0	\$0	\$0	\$0	\$0
Other Assets	\$0	\$0	\$0	\$0	\$0
<b>Liabilities Total</b>	<b>\$188,207</b>	<b>\$181,796</b>	<b>\$190,886</b>	<b>\$200,430</b>	<b>\$210,452</b>
Current Liabilities (C)	\$112,576	\$105,829	\$111,120	\$116,676	\$122,510
Fringe Liability Clearing	\$75,631	\$75,967	\$79,766	\$83,754	\$87,942
<b>Ending Fund Balance (D)</b>	<b>\$171,449</b>	<b>\$186,102</b>	<b>\$195,407</b>	<b>\$205,178</b>	<b>\$215,436</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>\$247,081</b>	<b>\$262,070</b>	<b>\$275,173</b>	<b>\$288,932</b>	<b>\$303,378</b>
<b>Change from Prior Year Fund Balance (D - A)</b>	<b>\$24,620</b>	<b>\$14,653</b>	<b>\$9,305</b>	<b>\$9,771</b>	<b>\$10,258</b>
<b>Cash Flow Summary</b>					
Revenue Total	\$1,375,668	\$1,412,250	\$1,374,938	\$1,374,938	\$1,374,938
Taxes	\$0	\$0	\$0	\$0	\$0
Business Licenses/Permits/Fees	\$1,328,303	\$1,364,496	\$1,374,938	\$1,374,938	\$1,374,938
Professional and Occupational Licenses	\$1,166	\$442	\$0	\$0	\$0
Operating Transfer from Same State Dept	\$46,199	\$47,312	\$0	\$0	\$0
Expenses Total	\$1,351,048	\$1,397,597	\$1,565,505	\$1,565,505	\$1,565,505
Expenditures	\$1,351,048	\$1,397,597	\$1,565,505	\$1,565,505	\$1,565,505
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
<b>Net Cash Flow</b>	<b>\$24,620</b>	<b>\$14,653</b>	<b>(\$190,567)</b>	<b>(\$190,567)</b>	<b>(\$190,567)</b>

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. (2017)

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$171,449	\$186,102	\$195,407	\$205,178	\$215,436
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
<b>Excess Uncommitted Fee Reserve Balance</b>	<b>N/A</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 under Section 12-60-205(2) C.R.S.				

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 2018-19 Budget Request  
Fund 26B0 - "Gambling Payment Intercept Cash Fund"  
24-35-605.5, C.R.S. (2017)

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
<b>Year Beginning Fund Balance (A)</b>	<b>\$41,325</b>	<b>\$52,495</b>	<b>\$63,330</b>	<b>\$63,330</b>	<b>\$63,330</b>
Changes in Cash Assets	\$9,210	\$10,965	\$30	\$32	\$33
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$1,960	(\$130)	(\$30)	(\$32)	(\$33)
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>\$11,170</b>	<b>\$10,835</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$0)</b>
<b>Assets Total</b>	<b>\$52,965</b>	<b>\$63,930</b>	<b>\$63,960</b>	<b>\$63,992</b>	<b>\$64,025</b>
Cash (B)	\$52,965	\$63,930	\$63,960	\$63,992	\$64,025
Receivables	\$0	\$0	\$0	\$0	\$0
Other Assets	\$0	\$0	\$0	\$0	\$0
<b>Liabilities Total</b>	<b>\$470</b>	<b>\$600</b>	<b>\$630</b>	<b>\$662</b>	<b>\$695</b>
Current Liabilities (C)	\$470	\$600	\$630	\$662	\$695
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance (D)</b>	<b>\$52,495</b>	<b>\$63,330</b>	<b>\$63,330</b>	<b>\$63,330</b>	<b>\$63,330</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>\$52,495</b>	<b>\$63,330</b>	<b>\$63,330</b>	<b>\$63,330</b>	<b>\$63,330</b>
<b>Change from Prior Year Fund Balance (D - A)</b>	<b>\$11,170</b>	<b>\$10,835</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Cash Flow Summary</b>					
Revenue Total	\$18,800	\$17,925	\$29,000	\$29,000	\$29,000
Service Charges From External Sources	\$18,800	\$17,925	\$29,000	\$29,000	\$29,000
Interest	\$0	\$0	\$0	\$0	\$0
Expenses Total	\$7,630	\$7,090	\$29,000	\$29,000	\$29,000
Expenditures	\$7,630	\$7,090	\$29,000	\$29,000	\$29,000
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
<b>Net Cash Flow</b>	<b>\$11,170</b>	<b>\$10,835</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2018-19 Budget Request  
Fund 26B0 - "Gambling Payment Intercept Cash Fund"  
24-35-605.5, C.R.S. (2017)

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$52,495	\$63,330	\$63,330	\$63,330	\$63,330
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
<b>Excess Uncommitted Fee Reserve Balance</b>	<b>N/A</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 under Section 24-35-605.5 (2) (c), C.R.S.				

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 2018-19 Budget Request  
Fund 1920 - Auto Dealers License Fund  
Section 12-6-123 (1), C.R.S. (2017)

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
<b>Year Beginning Fund Balance (A)</b>	<b>\$810,763</b>	<b>\$535,262</b>	<b>\$770,707</b>	<b>\$364,703</b>	<b>\$344,380</b>
Changes in Cash Assets	(\$389,928)	\$218,293	(\$397,869)	(\$24,832)	(\$54,922)
Changes in Non-Cash Assets	(\$18,753)	\$9,141	(\$4,571)	\$2,285	(\$1,142)
Changes in Long-Term Assets	(\$1,046)	\$277	(\$138)	\$69	(\$34)
Changes in Total Liabilities	\$134,225	\$7,734	(\$3,426)	\$2,155	(\$1,078)
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>(\$275,502)</b>	<b>\$235,445</b>	<b>(\$406,004)</b>	<b>(\$20,323)</b>	<b>(\$57,176)</b>
<b>Assets Total</b>	<b>\$751,102</b>	<b>\$978,814</b>	<b>\$576,236</b>	<b>\$553,758</b>	<b>\$497,660</b>
Cash (B)	\$720,088	\$938,381	\$540,512	\$515,680	\$460,758
Receivables (net - includes asset offset)	\$29,804	\$38,945	\$34,374	\$36,659	\$35,517
Other Assets	\$1,211	\$1,488	\$1,350	\$1,419	\$1,385
<b>Liabilities Total</b>	<b>\$215,840</b>	<b>\$208,106</b>	<b>\$211,532</b>	<b>\$209,377</b>	<b>\$210,455</b>
Current Liabilities (C)	\$34,320	\$25,710	\$30,015	\$27,862	\$28,939
Deferred Inflow	\$0	\$883	\$442	\$663	\$553
Fringe Liability Clearing	\$181,521	\$181,513	\$181,517	\$181,515	\$181,516
<b>Ending Fund Balance (D)</b>	<b>\$535,262</b>	<b>\$770,707</b>	<b>\$364,703</b>	<b>\$344,380</b>	<b>\$287,204</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>\$685,768</b>	<b>\$912,671</b>	<b>\$510,497</b>	<b>\$487,818</b>	<b>\$431,819</b>
<b>Change from Prior Year Fund Balance (D - A)</b>	<b>(\$275,501)</b>	<b>\$235,445</b>	<b>(\$406,004)</b>	<b>(\$20,323)</b>	<b>(\$57,176)</b>
<b>Cash Flow Summary</b>					
Revenue Total	\$3,221,630	\$3,569,157	\$3,401,014	\$3,571,065	\$3,571,065
Fee Revenue	\$3,045,342	\$3,401,997	\$3,401,014	\$3,571,065	\$3,571,065
Refunds	\$0	\$0	\$0	\$0	\$0
Short Checks	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues-Operating Nonexempt	\$30	\$30	\$0	\$0	\$0
Operating Transfer from State Department	\$176,258	\$167,130	\$0	\$0	\$0
Expenses Total	\$3,497,131	\$3,333,710	\$3,807,018	\$3,591,388	\$3,628,241
Expenditures	\$3,497,131	\$3,333,710	\$3,628,241	\$3,628,241	\$3,628,241
Change Requests (If Applicable)	\$0	\$0	\$178,777	(\$36,853)	\$0
<b>Net Cash Flow</b>	<b>(\$275,501)</b>	<b>\$235,447</b>	<b>(\$406,004)</b>	<b>(\$20,323)</b>	<b>(\$57,176)</b>

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2018-19 Budget Request  
Fund 1920 - Auto Dealers License Fund  
Section 12-6-123 (1), C.R.S. (2017)

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$535,262	\$770,707	\$364,703	\$344,380	\$287,204
Alternative Maximum Reserve Balance (amount set in statute or 16.5% of total expenses)	\$577,027	\$550,062	\$628,158	\$592,579	\$598,660
<b>Excess Uncommitted Fee Reserve Balance</b>	<b>(\$41,765)</b>	<b>\$220,645</b>	<b>(\$263,455)</b>	<b>(\$248,199)</b>	<b>(\$311,456)</b>
<b>Compliance Plan (narrative)</b>	The Department has statutory fee setting authority to adjust fees and is projected to be compliant with the target uncommitted reserve by FY 2017-18.				

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 2018-19 Budget Request  
Fund 2360 - Liquor Enforcement Division and State Licensing Authority Cash Fund  
Section 24-35-401, C.R.S. (2017)

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
<b>Year Beginning Fund Balance (A)</b>	<b>\$849,197</b>	<b>\$302,754</b>	<b>\$420,682</b>	<b>\$655,678</b>	<b>\$382,632</b>
Changes in Cash Assets	(\$497,367)	\$80,602	\$164,912	(\$198,919)	\$118,459
Changes in Non-Cash Assets	\$7,140	\$3,006	(\$1,503)	\$752	(\$376)
Changes in Long-Term Assets	(\$1,065)	\$815	(\$407)	\$204	(\$102)
Changes in Total Liabilities	(\$55,150)	\$33,504	\$71,995	(\$75,082)	\$37,485
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>(\$546,442)</b>	<b>\$117,927</b>	<b>\$234,996</b>	<b>(\$273,046)</b>	<b>\$155,466</b>
<b>Assets Total</b>	<b>\$568,381</b>	<b>\$652,804</b>	<b>\$815,805</b>	<b>\$617,841</b>	<b>\$735,822</b>
Cash (B)	\$555,210	\$635,812	\$800,724	\$601,804	\$720,264
Receivables	\$10,671	\$13,677	\$12,174	\$12,926	\$12,550
Other Assets	\$2,499	\$3,314	\$2,907	\$3,111	\$3,009
<b>Liabilities Total</b>	<b>\$265,627</b>	<b>\$232,122</b>	<b>\$160,128</b>	<b>\$235,210</b>	<b>\$197,725</b>
Current Liabilities (C)	\$95,334	\$54,629	\$74,981	\$64,805	\$69,893
Deferred Inflows	\$0	\$6,976	\$0	\$0	\$0
Fringe Liability Clearing	\$170,293	\$170,517	\$85,146	\$170,405	\$127,832
<b>Ending Fund Balance (D)</b>	<b>\$302,754</b>	<b>\$420,682</b>	<b>\$655,678</b>	<b>\$382,632</b>	<b>\$538,098</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>\$459,876</b>	<b>\$581,184</b>	<b>\$725,743</b>	<b>\$536,999</b>	<b>\$650,370</b>
<b>Change from Prior Year Fund Balance (D - A)</b>	<b>(\$546,442)</b>	<b>\$117,927</b>	<b>\$234,996</b>	<b>(\$273,047)</b>	<b>\$155,467</b>

<b>Cash Flow Summary</b>					
Revenue Total	\$2,378,357	\$3,201,622	\$3,534,623	\$3,004,430	\$3,455,094
Fees	\$2,256,209	\$3,045,519	\$3,534,623	\$3,004,430	\$3,455,094
Refunds	\$0	\$0	\$0	\$0	\$0
Transfers	\$122,089	\$155,330	\$0	\$0	\$0
Reimbursement of Prior Year Expenditures	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$60	\$773	\$0	\$0	\$0
Expenses Total	\$2,924,800	\$3,083,694	\$3,299,627	\$3,277,477	\$3,299,627
Expenditures	\$2,924,800	\$3,083,694	\$3,233,743	\$3,183,704	\$3,278,043
Change Requests (If Applicable)	\$0	\$0	\$65,884	\$93,773	\$21,584
<b>Net Cash Flow</b>	<b>(\$546,442)</b>	<b>\$117,928</b>	<b>\$234,996</b>	<b>(\$273,047)</b>	<b>\$155,467</b>

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2018-19 Budget Request  
Fund 2360-Liquor Enforcement Division and State Licensing Authority Cash Fund  
Section 24-35-401, C.R.S. (2017)

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$302,754	\$420,682	\$655,678	\$382,632	\$538,098
Alternative Maximum Reserve Balance (amount set in statute or 16.5% of total expenses)	\$482,592	\$508,809	\$544,438	\$540,784	\$544,438
<b>Excess Uncommitted Fee Reserve Balance</b>	<b>(\$179,838)</b>	<b>(\$88,128)</b>	<b>\$111,240</b>	<b>(\$158,152)</b>	<b>(\$6,340)</b>
<b>Compliance Plan (narrative)</b>	The Department has statutory fee setting authority to adjust fees. Due to the timing of fee revenues, the Division will seek statutory compliance with their uncommitted cash reserves by the end of FY 18-19.				

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.

Section 12-47.1-701 (1), C.R.S. (2017)

	Actual	Actual	Appropriated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
<b>Year Beginning Fund Balance (A)</b>	<b>\$2,573,759</b>	<b>\$2,409,657</b>	<b>\$2,485,424</b>	<b>\$2,802,933</b>	<b>\$2,802,933</b>
Changes in Cash Assets	\$3,715,645	(\$1,263,395)	\$987,091	\$0	\$0
Changes in Non-Cash Assets	(\$7,600)	\$362	(\$181)	\$0	\$0
Changes in Long-Term Assets	\$464,046	\$758,597	(\$379,298)	\$0	\$0
Changes in Total Liabilities	(\$3,752,189)	\$580,204	(\$290,102)	\$0	\$0
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>\$419,902</b>	<b>\$75,768</b>	<b>\$317,510</b>	<b>\$0</b>	<b>\$0</b>
<b>Assets Total</b>	<b>\$94,936,941</b>	<b>\$94,432,505</b>	<b>\$95,040,116</b>	<b>\$95,040,116</b>	<b>\$95,040,116</b>
Cash (B)	\$83,370,491	\$82,107,095	\$83,094,186	\$83,094,186	\$83,094,186
Receivables	\$11,533,559	\$12,292,156	\$11,912,857	\$11,912,857	\$11,912,857
Other Assets	\$32,892	\$33,254	\$33,073	\$33,073	\$33,073
<b>Liabilities Total</b>	<b>\$92,527,284</b>	<b>\$91,947,080</b>	<b>\$92,237,182</b>	<b>\$92,237,182</b>	<b>\$92,237,182</b>
Current Liabilities (C)	\$92,520,971	\$91,940,766	\$92,230,868	\$92,230,868	\$92,230,868
Long Term Liabilities	\$6,314	\$6,314	\$6,314	\$6,314	\$6,314
<b>Ending Fund Balance (D)</b>	<b>\$2,409,657</b>	<b>\$2,485,425</b>	<b>\$2,802,933</b>	<b>\$2,802,933</b>	<b>\$2,802,933</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>(\$9,150,480)</b>	<b>(\$9,833,671)</b>	<b>(\$9,136,682)</b>	<b>(\$9,136,682)</b>	<b>(\$9,136,682)</b>
<b>Change from Prior Year Fund Balance (D - A)</b>	<b>(\$164,102)</b>	<b>\$75,768</b>	<b>\$317,509</b>	<b>\$0</b>	<b>\$0</b>
<b>Cash Flow Summary</b>					
Revenue Total	\$118,073,006	\$119,169,899	\$119,818,529	\$119,818,529	\$119,818,529
Gaming Taxes	\$101,012,157	\$101,981,873	\$103,042,262	\$103,042,262	\$103,042,262
Extended Limited Gaming Tax	\$15,275,218	\$15,419,142	\$15,397,120	\$15,397,120	\$15,397,120
Gaming Licenses/Fee Setting	\$632,574	\$654,208	\$611,858	\$611,858	\$611,858
Other Charges for Services	\$285,154	\$346,734	\$331,999	\$331,999	\$331,999
Credit Card Fees Nonexempt	(\$1,763)	(\$1,935)	\$0	\$0	\$0
Other Fines	\$300,462	\$158,407	\$0	\$0	\$0
Interest Income	\$494,860	\$531,443	\$435,290	\$435,290	\$435,290
Interest Income Exempt	\$73,553	\$78,990	\$0	\$0	\$0
Reimbursement Prior Year Expenses	\$592	\$832	\$0	\$0	\$0
Misc Revenues Nonexempt	\$199	\$205	\$0	\$0	\$0
Expenses Total	\$118,237,108	\$119,094,131	\$119,094,131	\$119,094,131	\$119,348,849
Expenditures	\$166,352,789	\$167,079,598	\$167,079,598	\$167,334,316	\$167,334,316
Distributions	(\$48,115,681)	(\$47,985,467)	(\$47,985,467)	(\$47,985,467)	(\$47,985,467)
Change Requests (If Applicable)	\$0	\$0	\$0	(\$254,718)	\$0
Net Cash Flow	(\$164,102)	\$75,768	\$724,398	\$724,398	\$469,680

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2018-19 Budget Request  
Fund 4010 - "Limited Gaming Fund"  
Section 12-47.1-701 (1), C.R.S. (2017)

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Uncommitted Fee Reserve Balance	\$ 2,409,657	\$ 2,485,425	\$ 2,802,933	\$ 2,802,933	\$ 2,802,933
Alternative Maximum Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	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>N/A</b>
<b>Compliance Plan (narrative)</b>	Exempt from 16.5% reserve requirement under Section 12-47.1-701 C.R.S. (2017) and Article XVIII, Section 9 (5)(b)(I-II) of the Colorado Constitution.				

Cash Fund Narrative Information	
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. (2016). 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	Department of Higher Education: State Historical Society Department of Public Safety: Executive Director's Office, Colorado State Patrol, Colorado Bureau of Investigation, Division of Fire Safety Department of Local Affairs: Executive Director's Office, Local Government Department of Revenue: Executive Director's, Enforcement Business Group Administration

Section 42-1-211 (2), C.R.S. (2017)

	Actual	Actual	Appropriated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
<b>Year Beginning Fund Balance (A)</b>	<b>\$10,338,470</b>	<b>\$13,667,736</b>	<b>\$15,451,677</b>	<b>\$14,587,411</b>	<b>\$0</b>
Changes in Cash Assets	\$3,942,067	\$1,299,627	(\$864,266)	(\$14,587,419)	\$0
Changes in Non-Cash Assets	(\$29,964)	\$131,572	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	(\$582,837)	\$352,742	\$0	\$0	\$0
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>\$3,329,266</b>	<b>\$1,783,941</b>	<b>(\$864,266)</b>	<b>(\$14,587,419)</b>	<b>\$0</b>
<b>Assets Total</b>	<b>\$14,596,680</b>	<b>\$16,027,879</b>	<b>\$15,163,613</b>	<b>\$576,194</b>	<b>\$0</b>
Cash (B)	\$13,653,109	\$14,952,735	\$14,088,469	(\$498,950)	\$0
Receivables	\$943,571	\$1,075,143	\$1,075,143	\$1,075,143	\$0
<b>Liabilities Total</b>	<b>\$928,944</b>	<b>\$576,202</b>	<b>\$576,202</b>	<b>\$576,202</b>	<b>\$0</b>
Current Liabilities (C)	\$697,779	\$341,188	\$341,188	\$341,188	\$0
Fringe Liability Clearing	\$228,641	\$232,901	\$232,901	\$232,901	\$0
Deferred Inflow	\$2,524	\$2,113	\$2,113	\$2,113	\$0
<b>Ending Fund Balance (D)</b>	<b>\$13,667,736</b>	<b>\$15,451,677</b>	<b>\$14,587,411</b>	<b>(\$8)</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>\$12,955,330</b>	<b>\$14,611,547</b>	<b>\$13,747,281</b>	<b>(\$840,138)</b>	<b>\$0</b>
<b>Change from Prior Year Fund Balance (D-A)</b>	<b>(\$89,919)</b>	<b>\$1,783,941</b>	<b>(\$864,266)</b>	<b>(\$14,587,419)</b>	<b>\$0</b>
<b>Cash Flow Summary</b>					
Revenue Total	\$14,336,543	\$15,016,124	\$15,522,432	\$16,130,601	\$0
Fees & Specific Ownership Tax Collections	\$13,409,149	\$13,958,113	\$14,505,927	\$15,084,180	\$0
Interest	\$117,950	\$171,927	\$185,920	\$211,627	\$0
Miscellaneous Revenues			\$285,638	\$285,638	\$0
Interagency Transfer	\$809,444	\$886,084	\$0	\$0	\$0
Motorist Insurance Identification Fee Revenues			\$544,947	\$549,156	\$0
Expenses Total	\$11,007,278	\$13,232,184	\$16,386,698	\$30,718,020	\$0
Expenditures	\$11,007,278	\$13,232,184	\$16,386,698	\$30,718,020	\$0
Net Cash Flow	\$3,329,265	\$1,783,940	(\$864,266)	(\$14,587,419)	\$0



Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2018-19 Budget Request  
Fund 4040 - "Colorado State Titling and Registration Account"  
Section 42-1-211 (2), C.R.S. (2017)

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
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	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	N/A
<b>Excess Uncommitted Fee Reserve Balance</b>	N/A	N/A	N/A	N/A	N/A
<b>Compliance Plan (narrative)</b>	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 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. Per the statutory provisions passed during 2016-17, the CSTARS fund will cease on 6/30/18. At that time, a new fund will be created and existing reserve balance from Fund 4040 will be transferred to support DMV Drives operations.				

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2018-19 Budget Request  
Fund 4050 - "Driver's License Administration Revocation Account"  
Section 42-2-132 (4)(b), C.R.S. (2017)

	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
<b>Year Beginning Fund Balance (A) *</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Changes in Cash Assets	\$239,142	\$405,048	(\$87,652)	(\$556,538)	\$0	\$0
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$3,352	(\$29)	(\$19)	(\$3,303)	\$0	\$0
Changes in Total Liabilities	(\$242,494)	(\$405,019)	\$87,672	\$559,841	\$0	\$0
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Assets Total</b>	<b>\$242,494</b>	<b>\$647,513</b>	<b>\$559,841</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Cash (B)	\$239,142	\$644,190	\$556,538	\$0	\$0	\$0
Receivables	\$0	\$0	\$0	\$0	\$0	\$0
Other Assets	\$3,352	\$3,323	\$3,303	\$0	\$0	\$0
<b>Liabilities Total</b>	<b>\$242,494</b>	<b>\$647,513</b>	<b>\$559,841</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Current Liabilities (C)	\$242,494	\$60,171	\$39,428	\$0	\$0	\$0
Fringe Liability Clearing		\$175,369	\$191,508	\$0	\$0	\$0
Payable to Other State Departments		\$411,973	\$328,906	\$0	\$0	\$0
<b>Ending Fund Balance (D)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</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>TRUE</b>
<b>Net Cash Assets (B - C)</b>	<b>(\$3,352)</b>	<b>\$584,019</b>	<b>\$517,110</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Change from Prior Year Fund Balance (D - A)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Cash Flow Summary</b>						
Revenue Total	\$0	\$5,924,891	\$5,944,802	\$6,201,450	\$6,201,450	\$6,201,450
Transfers in from HUTF	\$0	\$5,924,891	\$5,944,802	\$6,201,450	\$6,201,450	\$6,201,450
Expenses Total	\$0	\$5,924,891	\$5,944,802	\$6,201,450	\$6,201,450	\$6,201,450
Expenditures	\$0	\$5,924,891	\$5,944,802	\$6,201,450	\$6,201,450	\$6,201,450
Net Cash Flow	\$0	\$0	\$0	\$0	\$0	\$0

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2018-19 Budget Request  
Fund 4050 - "Driver's License Administration Revocation Account"  
Section 42-2-132(4)(b), C.R.S. (2016)

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$0	\$0	\$0	\$0	\$0
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
<b>Excess Uncommitted Fee Reserve Balance</b>	<b>N/A</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 in Section 24-75-402(3), C.R.S. (2016) according to Section 24-75-402(5)(h), C.R.S. (2016). 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. These moneys pay for the direct and indirect costs of driver's license restraint administration. This account is created within the Highway Users Tax Fund per Section 42-2-132 (4)(b), C.R.S. (2016).
Fee Sources	Motor Vehicle Operator License Reinstatement Fees set forth in Section 42,2-132(4)(a)(I), C.R.S. (2016).
Non-Fee Sources	None. This fund does not receive revenue from non-fee sources.
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 2018-19 Budget Request  
Fund 4350- "License Plate Cash Fund"  
Section 42-3-301 (1)(b), C.R.S. (2017)

	Actual FY 2015-16	Actuals FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
<b>Year Beginning Fund Balance (A)</b>	<b>\$453,234</b>	<b>\$680,238</b>	<b>\$540,593</b>	<b>\$726,380</b>	<b>\$857,668</b>
Changes in Cash Assets	\$234,978	(\$205,554)	\$185,788	\$131,287	\$295,260
Changes in Non-Cash Assets	(\$7,974)	\$65,909	\$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>\$227,004</b>	<b>(\$139,646)</b>	<b>\$185,788</b>	<b>\$131,287</b>	<b>\$295,260</b>
<b>Assets Total</b>	<b>\$680,238</b>	<b>\$540,593</b>	<b>\$726,380</b>	<b>\$857,668</b>	<b>\$1,152,928</b>
Cash (B)	\$218,503	\$12,949	\$198,736	\$330,024	\$625,284
Receivables	\$461,735	\$527,644	\$527,644	\$527,644	\$527,644
<b>Liabilities Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Current Liabilities (C )	\$0	\$0	\$0	\$0	\$0
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance (D)</b>	<b>\$680,238</b>	<b>\$540,593</b>	<b>\$726,380</b>	<b>\$857,668</b>	<b>\$1,152,928</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>\$218,503</b>	<b>\$12,949</b>	<b>\$198,736</b>	<b>\$330,024</b>	<b>\$625,284</b>
<b>Change from Prior Year Fund Balance (D-A)</b>	<b>\$227,004</b>	<b>(\$139,646)</b>	<b>\$46,142</b>	<b>\$317,075</b>	<b>\$426,547</b>
<b>Cash Flow Summary</b>					
Revenue Total	\$6,139,984	\$5,951,167	\$6,105,898	\$6,264,651	\$6,427,532
Motor Vehicle Registration Fees	\$5,633,497	\$5,951,167	\$6,105,898	\$6,264,651	\$6,427,532
Private Donations	\$506,487	\$0	\$0	\$0	\$0
Expenses Total	\$5,912,980	\$6,090,813	\$5,920,110	\$6,133,364	\$6,132,272
Expenditures	\$5,912,980	\$6,090,813	\$5,920,110	\$6,133,364	\$6,132,272
Net Cash Flow	\$227,004	(\$139,646)	\$185,788	\$131,287	\$295,260

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2018-19 Budget Request  
Fund 4350- "License Plate Cash Fund"  
Section 42-3-301 (1)(b), C.R.S. (2017)

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$680,238	\$540,593	\$726,380	\$857,668	\$1,152,928
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$975,642	\$1,004,984	\$976,818	\$1,012,005	\$1,011,825
<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 as fees are set statutorily per C.R.S. 42-3-301 (2) (b).				

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 2018-19 Budget Request  
Fund 4370 - "Licensing Services Cash Fund"  
Section 42-2-114.5, C.R.S. (2017)

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
<b>Year Beginning Fund Balance (A)</b>	<b>\$4,490,657</b>	<b>\$11,373,601</b>	<b>\$17,739,714</b>	<b>\$20,965,783</b>	<b>\$22,157,371</b>
Changes in Cash Assets	\$7,791,511	\$6,807,039	\$1,124,412	\$1,191,588	\$1,204,360
Changes in Non-Cash Assets	\$129,021	\$54,694	\$0	\$0	\$0
Changes in Long-Term Assets	\$14,034	\$10,385	\$0	\$0	\$0
Changes in Total Liabilities	(\$1,051,621)	(\$506,004)	\$2,101,657	\$0	\$0
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>\$6,882,944</b>	<b>\$6,366,113</b>	<b>\$3,226,069</b>	<b>\$1,191,588</b>	<b>\$1,204,360</b>
<b>Assets Total</b>	<b>\$15,152,908</b>	<b>\$22,025,025</b>	<b>\$23,149,437</b>	<b>\$24,341,025</b>	<b>\$25,545,385</b>
Cash (B)	\$14,401,913	\$21,208,952	\$22,333,364	\$23,524,952	\$24,729,312
Other Assets (Prepaid Rent)	\$129,340	\$139,725	\$139,725	\$139,725	\$139,725
Receivables	\$621,655	\$676,349	\$676,349	\$676,349	\$676,349
<b>Liabilities Total</b>	<b>\$3,779,307</b>	<b>\$4,285,312</b>	<b>\$2,183,655</b>	<b>\$2,183,655</b>	<b>\$2,183,655</b>
Current Liabilities (C)	\$1,777,085	\$2,134,974	\$2,134,974	\$2,134,974	\$2,134,974
Accrued Liabilities	\$0	\$48,680	\$48,680	\$48,680	\$48,680
Fringe Liability Clearing	\$1,989,638	\$2,085,593	\$0	\$0	\$0
Deferred Inflow	\$12,585	\$16,064	\$16,064	\$16,064	\$16,064
<b>Ending Fund Balance (D)</b>	<b>\$11,373,601</b>	<b>\$17,739,714</b>	<b>\$20,965,783</b>	<b>\$22,157,371</b>	<b>\$23,361,731</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>\$12,624,828</b>	<b>\$19,073,977</b>	<b>\$20,198,389</b>	<b>\$21,389,977</b>	<b>\$22,594,337</b>
<b>Change from Prior Year Fund Balance (D-A)</b>	<b>\$6,882,944</b>	<b>\$6,366,113</b>	<b>\$3,226,069</b>	<b>\$1,191,588</b>	<b>\$1,204,360</b>
<b>Cash Flow Summary</b>					
Revenue Total	\$35,284,888	\$39,548,609	\$42,256,424	\$40,471,545	\$44,678,915
Drivers License Document Fees	\$29,988,467	\$34,184,019	\$36,572,031	\$34,656,447	\$38,727,987
Motor Vehicle Registrations	\$2,894,446	\$3,064,523	\$3,164,970	\$3,291,569	\$3,423,231
Interest	\$118,247	\$192,226	\$273,771	\$277,877	\$282,045
Miscellaneous Revenues - Operating Non-Exempt	\$4	\$14,977	\$0	\$0	\$0
Transfers from HUTF	\$2,283,724	\$2,092,863	\$2,245,652	\$2,245,652	\$2,245,652
Expenses Total	\$28,401,945	\$33,182,496	\$39,030,355	\$39,279,957	\$43,474,555
Expenditures	\$28,401,945	\$33,182,496	\$39,030,355	\$39,279,957	\$43,474,555
Net Cash Flow	\$6,882,944	\$6,366,113	\$3,226,069	\$1,191,588	\$1,204,360

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2018-19 Budget Request  
Fund 4370 - "Licensing Services Cash Fund"  
Section 42-2-114.5, C.R.S. (2017)

<b>Cash Fund Reserve Balance</b>	Actual	Actual	Appropriated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$11,373,601	\$17,739,714	\$20,965,783	\$22,157,371	\$23,361,731
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$4,686,321	\$5,475,112	\$6,440,009	\$6,481,193	\$7,173,302
<b>Excess Uncommitted Fee Reserve Balance</b>	<b>\$6,687,280</b>	<b>\$12,264,602</b>	<b>\$14,525,774</b>	<b>\$15,676,178</b>	<b>\$16,188,429</b>
<b>Compliance Plan (narrative)</b>	Exempt from the 16.5% reserve requirement as fees are set statutorily per C.R.S. 42-2-114.5 (1).				

<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	To pay the direct and indirect expenses of the Division of Motor Vehicles.
Non-Fee Sources	None
Long Bill Groups Supported by Fund	Executive Director's Office, Division of Motor Vehicles

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2018-19 Budget Request  
Fund 4380 - "First Time Drunk Driving Offender Account"  
42-2-132 (4)(b)(II)(A), C.R.S. (2017)

	Actual	Actual	Appropriated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
<b>Year Beginning Fund Balance (A)</b>	<b>\$4,044,419</b>	<b>\$2,906,759</b>	<b>\$1,742,210</b>	<b>\$414,626</b>	<b>\$143,794</b>
Changes in Cash Assets	(\$1,165,366)	(\$1,180,296)	(\$1,354,594)	(\$270,832)	\$86,856
Changes in Non-Cash Assets	\$5,453	(\$17,045)	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$22,252	\$32,793	\$27,010	\$0	(\$1)
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>(\$1,137,661)</b>	<b>(\$1,164,549)</b>	<b>(\$1,327,584)</b>	<b>(\$270,832)</b>	<b>\$86,855</b>
<b>Assets Total</b>	<b>\$2,982,024</b>	<b>\$1,784,682</b>	<b>\$430,088</b>	<b>\$159,256</b>	<b>\$246,112</b>
Cash (B)	\$2,951,712	\$1,771,416	\$416,821	\$145,989	\$232,845
Receivables	\$30,312	\$13,267	\$13,267	\$13,267	\$13,267
<b>Liabilities Total</b>	<b>\$75,265</b>	<b>\$42,472</b>	<b>\$15,462</b>	<b>\$15,462</b>	<b>\$15,463</b>
Current Liabilities (C)	\$44,018	\$15,462	\$15,462	\$15,462	\$15,463
Accrued Liabilities	\$0	\$0	\$0	\$0	\$0
Fringe Liability Clearing	\$26,410	\$22,817	\$0	\$0	\$0
Deferred Inflows	\$4,838	\$4,193			
<b>Ending Fund Balance (D)</b>	<b>\$2,906,759</b>	<b>\$1,742,210</b>	<b>\$414,626</b>	<b>\$143,794</b>	<b>\$230,649</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>\$2,907,694</b>	<b>\$1,755,954</b>	<b>\$401,359</b>	<b>\$130,527</b>	<b>\$217,382</b>
<b>Change from Prior Year Fund Balance (D-A)</b>	<b>(\$1,137,661)</b>	<b>(\$1,164,549)</b>	<b>(\$1,327,584)</b>	<b>(\$270,832)</b>	<b>\$86,855</b>
<b>Cash Flow Summary</b>					
Revenue Total	\$1,647,287	\$1,627,264	\$1,569,224	\$1,525,976	\$1,483,663
Driver License Reinstatement Fees	\$1,583,349	\$1,549,065	\$1,495,559	\$1,458,170	\$1,421,716
Interest	\$34,564	\$33,521	\$27,292	\$21,433	\$15,574
Transfers-Same Cabinet	\$29,374	\$44,678	\$46,373	\$46,373	\$46,373
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0
Expenses Total	\$0	\$2,791,812	\$2,896,808	\$1,796,808	\$1,396,808
Expenditures	\$0	\$2,791,812	\$2,896,808	\$1,796,808	\$1,396,808
Net Cash Flow	\$1,647,287	(\$1,164,549)	(\$1,327,584)	(\$270,832)	\$86,855



Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2018-19 Budget Request  
Fund 4380 - "First Time Drunk Driving Offender Account"  
42-2-132 (4)(b)(II)(A), C.R.S. (2017)

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$2,906,759	\$1,742,210	\$414,626	\$143,794	\$230,649
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A	N/A
<b>Excess Uncommitted Fee Reserve Balance</b>	N/A	N/A	N/A	N/A	N/A
<b>Compliance Plan (narrative)</b>	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

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2018-19 Budget Request  
Fund 5030 - "State Lottery Fund"  
Section 24-35-210 (1), C.R.S. (2017)

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
<b>Year Beginning Fund Balance (A)</b>	<b>\$2,620,990</b>	<b>\$2,566,319</b>	<b>\$2,553,841</b>	<b>\$4,087,909</b>	<b>\$1,186,172</b>
Changes in Cash Assets	\$12,424,457	(\$3,216,815)	\$661,869	(\$5,046,312)	(\$1,000,000)
Changes in Non-Cash Assets	\$862,459	(\$224,000)	\$2,586,367	\$1,287,490	\$2,111,252
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	(\$13,341,588)	\$3,428,337	(\$1,714,168)	\$857,084	(\$428,542)
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>(\$54,672)</b>	<b>(\$12,478)</b>	<b>\$1,534,068</b>	<b>(\$2,901,737)</b>	<b>\$682,710</b>
<b>Assets Total</b>	<b>\$78,516,469</b>	<b>\$75,075,654</b>	<b>\$78,323,890</b>	<b>\$74,565,069</b>	<b>\$75,676,320</b>
Cash (B)	\$50,911,503	\$47,694,688	\$48,356,557	\$43,310,246	\$42,310,246
Receivables	\$21,081,443	\$21,153,288	\$23,017,928	\$24,073,313	\$25,664,726
Other Assets	\$6,523,523	\$6,227,677	\$6,949,404	\$7,181,509	\$7,701,348
<b>Liabilities Total</b>	<b>\$75,950,150</b>	<b>\$72,521,813</b>	<b>\$74,235,981</b>	<b>\$73,378,897</b>	<b>\$73,807,439</b>
Current Liabilities (C)	\$75,167,178	\$71,740,926	\$73,454,052	\$72,597,489	\$73,025,770
Long Term Liabilities	\$782,972	\$780,887	\$781,930	\$781,408	\$781,669
<b>Ending Fund Balance (D)</b>	<b>\$2,566,319</b>	<b>\$2,553,841</b>	<b>\$4,087,909</b>	<b>\$1,186,172</b>	<b>\$1,868,882</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>(\$24,255,675)</b>	<b>(\$24,046,238)</b>	<b>(\$25,097,494)</b>	<b>(\$29,287,243)</b>	<b>(\$30,715,525)</b>
<b>Change from Prior Year Fund Balance (D - A)</b>	<b>(\$54,671)</b>	<b>(\$12,478)</b>	<b>\$1,534,068</b>	<b>(\$2,901,737)</b>	<b>\$682,710</b>
<b>Cash Flow Summary</b>					
Revenue Total	\$596,653,514	\$556,892,207	\$591,852,587	\$591,682,855	\$591,767,721
Business Licenses/Permits	\$64,239	\$63,756	\$63,998	\$63,877	\$63,937
Lottery Ticket Sales	\$594,411,905	\$555,333,490	\$589,946,693	\$589,946,693	\$589,946,693
Miscellaneous Sales (Enterprise)	\$0	\$0	\$0	\$0	\$0
Interest Income	\$605,036	\$668,730	\$636,883	\$652,806	\$644,845
Royalties	\$0	\$0	\$0	\$0	\$0
Disposal of Fixed Assets	(\$3,749)	(\$7,712)	\$0	\$0	\$0
Miscellaneous Revenue	\$1,576,084	\$833,944	\$1,205,014	\$1,019,479	\$1,112,246
Expenses Total	\$596,708,186	\$556,904,684	\$590,318,519	\$594,584,592	\$594,584,592
Expenditures	\$596,708,186	\$556,904,684	\$590,318,519	\$590,555,807	\$590,555,807
Change Requests (if Applicable)	\$0	\$0	\$0	\$4,028,785	\$4,028,785
<b>Net Cash Flow</b>	<b>(\$54,672)</b>	<b>(\$12,477)</b>	<b>\$1,534,068</b>	<b>(\$2,901,737)</b>	<b>(\$2,816,871)</b>

Schedule 9: Cash Funds Reports  
Department of Revenue  
Budget Request FY 2018-19  
Fund 5030 - "State Lottery Fund"  
Section 24-35-210 (1), C.R.S. (2017)

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$ 2,566,319	\$ 2,553,841	\$ 4,087,909	\$ 1,186,172	\$ 1,868,882
Alternative Maximum Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	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>N/A</b>
<b>Compliance Plan (narrative)</b>	Exempt from 16.5% reserve requirement under Sections 24-35-210 (4.1) and 33-60-104 C.R.S.				

Cash Fund Narrative Information	
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. (2016) 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>