

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2019-20 Budget Request
Fund 15RS - "Marijuana Tax Cash Fund"
39-28.8-501, C.R.S. (2018)

	Actual FY 2016-17	Actual FY 2017-18	Appropriated FY 2018-19	Requested FY 2019-20	Projected FY 2020-21
Year Beginning Fund Balance (A)	\$94,594,813	\$136,969,958	\$164,153,512	\$163,766,657	\$163,379,802
Changes in Cash Assets	\$41,781,702	\$27,309,534	(\$473,372)	(\$381,781)	(\$388,377)
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$593,443	(\$125,980)	\$86,517	(\$5,074)	\$1,522
TOTAL CHANGES TO FUND BALANCE	\$42,375,145	\$27,183,554	(\$386,855)	(\$386,855)	(\$386,855)
Assets Total	\$136,969,958	\$164,279,492	\$163,806,120	\$163,424,339	\$163,035,962
Cash (B)	\$136,969,958	\$164,279,492	\$163,806,120	\$163,424,339	\$163,035,962
Receivables	\$0	\$0	\$0	\$0	\$0
Other Assets	\$0	\$0	\$0	\$0	\$0
Liabilities Total	\$0	\$125,980	\$39,463	\$44,537	\$43,015
Cash Liabilities (C)	\$0	\$56,376	\$39,463	\$44,537	\$43,015
Fringe Liability Clearing	\$0	\$69,604	\$0	\$0	\$0
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$136,969,958	\$164,153,512	\$163,766,657	\$163,379,802	\$162,992,947
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets (B - C)	\$136,969,958	\$164,223,116	\$163,766,657	\$163,379,802	\$162,992,947
Change from Prior Year Fund Balance (D - A)	\$42,375,145	\$27,183,554	(\$386,855)	(\$386,855)	(\$386,855)
Cash Flow Summary					
Revenue Total	\$125,671,964	\$128,401,247	\$128,401,247	\$128,401,247	\$128,401,247
Transfer from Marijuana Cash Fund-Same Cabinet	\$83,904,615	\$110,004,599	\$110,004,599	\$110,004,599	\$110,004,599
Retail Marijuana - Sales Tax - 2.9%	\$28,147,430	\$5,156,967	\$5,156,967	\$5,156,967	\$5,156,967
Medical Marijuana - Sales Tax - 2.9%	\$12,422,012	\$10,605,146	\$10,605,146	\$10,605,146	\$10,605,146
Interest Income (includes Unrealized Gain/Loss)	\$1,197,908	\$2,634,535	\$2,634,535	\$2,634,535	\$2,634,535
Expenses Total	\$83,296,819	\$101,217,693	\$128,788,102	\$128,788,102	\$128,788,102
Department of Agriculture	\$2,266,446	\$1,400,212	\$1,837,500	\$1,837,500	\$1,837,500
Department of Education	\$8,156,927	\$20,263,379	\$21,402,319	\$21,402,319	\$21,402,319
Governor's Office	\$216,944	\$1,714,324	\$1,253,640	\$1,253,640	\$1,253,640
Department of Public Health and Environment	\$16,951,652	\$20,238,244	\$23,656,928	\$23,656,928	\$23,656,928
Department of Higher Education	\$899,256	\$3,300,000	\$1,800,000	\$1,800,000	\$1,800,000

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FY 2019-20 Budget Request
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39-28.8-501, C.R.S. (2018)

	Actual FY 2016-17	Actual FY 2017-18	Appropriated FY 2018-19	Requested FY 2019-20	Projected FY 2020-21
Department of Transportation	\$937,706	\$947,505	\$1,450,000	\$1,450,000	\$1,450,000
Department of Human Services	\$16,573,096	\$30,736,633	\$43,784,908	\$43,784,908	\$43,784,908
Judicial Department	\$1,550,000	\$1,571,728	\$1,587,445	\$1,587,445	\$1,587,445
Department of Labor and Employment	\$500,000	\$164,485	\$0	\$0	\$0
Department of Law	\$696,070	\$481,716	\$1,202,263	\$1,202,263	\$1,202,263
Department of Local Affairs	\$188,455	\$17,207,132	\$21,664,856	\$21,664,856	\$21,664,856
Department of Public Safety	\$726,488	\$1,424,931	\$6,349,160	\$6,349,160	\$6,349,160
Department of Regulatory Agencies	\$0	\$31,040	\$0	\$0	\$0
Department of Revenue	\$6,634,419	\$948,863	\$1,299,083	\$1,299,083	\$1,299,083
Department of Health Care Policy	\$721,699	\$750,000	\$1,500,000	\$1,500,000	\$1,500,000
HB 15-1379 (Transfer to General Fund, August 15, 2015)	\$26,277,661	\$37,500	\$0	\$0	\$0
Net Cash Flow	\$42,375,145	\$27,183,554	(\$386,855)	(\$386,855)	(\$386,855)
Test: Net Cash Flow = Change from PY Fund Balance	TRUE	TRUE	TRUE	TRUE	TRUE

*Historical numbers are reflective of DOR transfers to agencies and not reflective of actual expenditures to the fund by agency.

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2019-20 Budget Request
Fund 15Z0 - "Marijuana Cash Fund"
Section 44-11-501, C.R.S. (2018)

	Actual FY 2016-17	Actual FY 2017-18	Appropriated FY 2018-19	Requested FY 2019-20	Projected FY 2020-21
Year Beginning Fund Balance (A)	\$24,892,262	\$31,523,000	\$20,756,298	\$17,917,085	\$14,646,944
Changes in Cash Assets	\$7,413,303	(\$11,050,724)	(\$3,067,844)	(\$3,155,825)	(\$3,497,883)
Changes in Non-Cash Assets	\$4,169	\$4,671	(\$2,336)	\$1,168	(\$584)
Changes in Long-Term Assets	\$4,018	\$4,409	(\$2,204)	\$1,102	(\$551)
Changes in Total Liabilities	(\$790,751)	\$274,942	\$233,171	(\$116,585)	\$58,293
TOTAL CHANGES TO FUND BALANCE	\$6,630,738	(\$10,766,702)	(\$2,839,213)	(\$3,270,141)	(\$3,440,725)
Assets Total	\$32,764,488	\$21,722,844	\$18,650,460	\$15,496,904	\$11,997,886
Cash (B)	\$32,744,649	\$21,693,925	\$18,626,081	\$15,470,256	\$11,972,373
Receivables	\$5,330	\$10,001	\$7,665	\$8,833	\$8,249
Other Assets	\$14,509	\$18,917	\$16,713	\$17,815	\$17,264
Liabilities Total	\$1,241,488	\$966,546	\$733,375	\$849,960	\$791,668
Current Liabilities (C)	\$500,204	\$966,546	\$733,375	\$849,960	\$791,668
Payable to State Departments - Other Department	\$9,591	\$0	\$0	\$0	\$0
Fringe Liability Clearing	\$731,692	\$0	\$0	\$0	\$0
Ending Fund Balance	\$31,523,000	\$20,756,298	\$17,917,085	\$14,646,944	\$11,206,219
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets (B - C)	\$32,244,445	\$20,727,379	\$17,892,706	\$14,620,295	\$11,180,705
Change from Prior Year Fund Balance (D - A)	\$6,630,738	(\$10,766,702)	(\$2,839,213)	(\$3,270,141)	(\$3,440,725)
Cash Flow Summary					
Revenue Total	\$14,221,913	\$13,269,162	\$12,955,126	\$12,507,893	\$12,361,997
Retail Marijuana Fee Revenue	\$4,748,435	\$4,947,034	\$4,077,000	\$3,874,000	\$3,835,000
Medical Marijuana Licenses	\$7,509,640	\$7,287,200	\$3,610,000	\$3,430,000	\$3,344,000
Individual-Occupational Marijuana Licenses	\$0	\$0	\$4,303,000	\$4,346,000	\$4,391,000
Miscellaneous Revenue	\$5,472	\$5,810	\$0	\$0	\$0
Fines	\$878,000	\$551,562	\$550,000	\$500,000	\$500,000
Interest	\$320,800	\$477,556	\$415,126	\$357,893	\$291,997
Operating Transfer from State Dept	\$759,566	\$0	\$0	\$0	\$0
Expenses Total	\$7,591,175	\$24,035,865	\$15,794,339	\$15,778,034	\$15,802,722
Expenditures	\$7,581,584	\$14,045,456	\$15,794,339	\$15,778,034	\$15,802,722
Transfer to Department of Agriculture	\$9,591	\$9,990,409	\$0	\$0	\$0
Net Cash Flow	\$6,630,738	(\$10,766,703)	(\$2,839,213)	(\$3,270,141)	(\$3,440,725)

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2019-20 Budget Request
Fund 16V0 - "Racing Cash Fund"
Section 44-32-205 (1), C.R.S. (2018)

	Actual FY 2016-17	Actual FY 2017-18	Appropriated FY 2018-19	Requested FY 2019-20	Projected FY 2020-21
Year Beginning Fund Balance (A)	\$171,449	\$186,102	\$156,086	\$208,176	\$210,267
Changes in Cash Assets	\$8,242	(\$70,310)	\$75,155	(\$17,578)	\$8,789
Changes in Non-Cash Assets	\$0	\$688	(\$344)	\$172	(\$86)
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$6,411	\$39,606	(\$22,721)	\$19,497	(\$6,613)
TOTAL CHANGES TO FUND BALANCE	\$14,653	(\$30,016)	\$52,090	\$2,091	\$2,090
Assets Total	\$367,898	\$298,276	\$373,087	\$355,682	\$364,385
Cash (B)	\$367,898	\$297,588	\$372,743	\$355,166	\$363,954
Receivables	\$0	\$688	\$344	\$516	\$430
Other Assets	\$0	\$0	\$0	\$0	\$0
Liabilities Total	\$181,796	\$142,190	\$164,911	\$145,415	\$152,028
Current Liabilities (C)	\$105,829	\$65,813	\$88,739	\$73,739	\$76,768
Fringe Liability Clearing	\$75,967	\$76,377	\$76,172	\$71,676	\$75,260
Ending Fund Balance (D)	\$186,102	\$156,086	\$208,176	\$210,267	\$212,357
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets (B - C)	\$262,070	\$231,775	\$284,005	\$281,427	\$287,187
Change from Prior Year Fund Balance (F, D - A)	\$14,653	(\$30,016)	\$52,090	\$2,090	\$2,090
Cash Flow Summary					
Revenue Total	\$1,412,250	\$1,424,400	\$1,614,401	\$1,564,401	\$1,564,401
Taxes	\$0	\$0	\$0	\$0	\$0
Business Licenses/Permits/Fees	\$1,364,496	\$1,423,850	\$1,614,401	\$1,564,401	\$1,564,401
Professional and Occupational Licenses	\$442	\$550	\$0	\$0	\$0
Operating Transfer from Same State Dept	\$47,312	\$0	\$0	\$0	\$0
Expenses Total (G)	\$1,397,597	\$1,454,416	\$1,562,311	\$1,562,311	\$1,562,311
Expenditures	\$1,397,597	\$1,454,416	\$1,562,311	\$1,562,311	\$1,562,311
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow (E)	\$14,653	(\$30,016)	\$52,090	\$2,090	\$2,090

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2019-20 Budget Request
Fund 26B0 - "Gambling Payment Intercept Cash Fund"
44-33-106 (1), C.R.S. (2018)

	Actual FY 2016-17	Actual FY 2017-18	Appropriated FY 2018-19	Requested FY 2019-20	Projected FY 2020-21
Year Beginning Fund Balance (A)	\$52,495	\$63,330	\$75,015	\$86,702	\$98,389
Changes in Cash Assets	\$10,965	\$11,555	\$11,711	\$11,712	\$11,713
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	(\$130)	\$130	(\$24)	(\$25)	(\$26)
TOTAL CHANGES TO FUND BALANCE	\$10,835	\$11,685	\$11,687	\$11,687	\$11,687
Assets Total	\$63,930	\$75,485	\$87,196	\$98,907	\$110,620
Cash (B)	\$63,930	\$75,485	\$87,196	\$98,907	\$110,620
Receivables	\$0	\$0	\$0	\$0	\$0
Other Assets	\$0	\$0	\$0	\$0	\$0
Liabilities Total	\$600	\$470	\$494	\$518	\$544
Current Liabilities (C)	\$600	\$470	\$494	\$518	\$544
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$63,330	\$75,015	\$86,702	\$98,389	\$110,076
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets (B - C)	\$63,330	\$75,015	\$86,702	\$98,389	\$110,076
Change from Prior Year Fund Balance (F, = D - A)	\$10,835	\$11,685	\$11,687	\$11,687	\$11,687
Cash Flow Summary					
Revenue Total	\$17,925	\$19,440	\$29,000	\$29,000	\$29,000
Service Charges From External Sources	\$17,925	\$19,440	\$29,000	\$29,000	\$29,000
Expenses Total (G)	\$7,090	\$7,755	\$17,313	\$17,313	\$17,313
Expenditures	\$7,090	\$7,755	\$17,313	\$17,313	\$17,313
Net Cash Flow (E)	\$10,835	\$11,685	\$11,687	\$11,687	\$11,687

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2019-20 Budget Request
Fund 1920 - Auto Dealers License Fund
Section 44-20-133 (1), C.R.S. (2018)

	Actual FY 2016-17	Actual FY 2017-18	Appropriated FY 2018-19	Requested FY 2019-20	Projected FY 2020-21
Year Beginning Fund Balance (A)	\$535,262	\$770,708	\$584,191	\$607,501	\$593,958
Changes in Cash Assets	\$218,294	(\$118,752)	(\$11,015)	\$3,620	\$159,816
Changes in Non-Cash Assets	\$9,141	(\$16,789)	\$8,395	(\$4,197)	\$2,099
Changes in Long-Term Assets	\$277	\$72	(\$36)	\$18	(\$9)
Changes in Total Liabilities	\$7,734	(\$51,050)	\$25,966	(\$12,984)	\$6,492
TOTAL CHANGES TO FUND BALANCE	\$235,446	(\$186,519)	\$23,310	(\$13,543)	\$168,398
Assets Total	\$978,814	\$843,347	\$840,690	\$840,131	\$1,002,037
Cash (B)	\$938,381	\$819,630	\$808,615	\$812,235	\$972,051
Receivables	\$38,945	\$22,156	\$30,551	\$26,354	\$28,453
Other Assets	\$1,488	\$1,560	\$1,524	\$1,542	\$1,533
Liabilities Total	\$208,106	\$259,156	\$233,190	\$246,174	\$239,682
Current Liabilities (C)	\$25,710	\$39,804	\$32,757	\$36,281	\$34,519
Deferred Inflows	\$883	\$0	\$442	\$221	\$332
Fringe Liability Clearing	\$181,513	\$219,352	\$200,433	\$209,893	\$205,163
Ending Fund Balance (D)	\$770,708	\$584,191	\$607,501	\$593,958	\$762,356
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets (B - C)	\$912,671	\$779,826	\$775,858	\$775,954	\$937,532
Change from Prior Year Fund Balance (F, = D - A)	\$235,446	(\$186,519)	\$23,310	(\$13,543)	\$168,398
Cash Flow Summary					
Revenue Total	\$3,569,157	\$3,465,842	\$3,638,819	\$3,638,819	\$3,820,760
Fees	\$3,401,997	\$3,465,542	\$3,638,819	\$3,638,819	\$3,820,760
Miscellaneous Revenues - Operating Nonexempt	\$30	\$300	\$0	\$0	\$0
Operating Transfer from State Dept - Same Cabinet Interfund	\$167,130	\$0	\$0	\$0	\$0
Expenses Total (G)	\$3,333,711	\$3,652,362	\$3,615,509	\$3,652,362	\$3,652,362
Expenditures	\$3,333,711	\$3,652,362	\$3,652,362	\$3,652,362	\$3,652,362
Change Requests (If Applicable)	\$0	\$0	(\$36,853)	\$0	\$0
Net Cash Flow (E)	\$235,446	(\$186,520)	\$23,310	(\$13,543)	\$168,398

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2019-20 Budget Request
Fund 2360 - Liquor Enforcement Division and State Licensing Authority Cash Fund
Section 44-6-101, C.R.S. (2018)

	Actual FY 2016-17	Actual FY 2017-18	Appropriated FY 2018-19	Requested FY 2019-20	Projected FY 2020-21
Year Beginning Fund Balance (A)	\$302,754	\$420,682	\$1,432,672	\$575,059	\$519,150
Changes in Cash Assets	\$80,602	\$1,026,526	(\$793,830)	(\$117,964)	(\$21,369)
Changes in Non-Cash Assets	\$3,006	\$2,697	(\$5,611)	\$2,805	(\$1,403)
Changes in Long-Term Assets	\$815	\$267	\$0	\$0	\$0
Changes in Total Liabilities	\$33,504	(\$17,500)	(\$58,172)	\$59,250	(\$33,267)
TOTAL CHANGES TO FUND BALANCE	\$117,927	\$1,011,989	(\$857,613)	(\$55,909)	(\$56,039)
Assets Total	\$652,804	\$1,682,293	\$882,852	\$767,693	\$744,922
Cash (B)	\$635,812	\$1,662,338	\$868,508	\$750,544	\$729,175
Receivables	\$13,677	\$16,374	\$10,763	\$13,569	\$12,166
Other Assets	\$3,314	\$3,581	\$3,581	\$3,581	\$3,581
Liabilities Total	\$232,122	\$249,621	\$307,793	\$248,543	\$281,811
Current Liabilities (C)	\$54,629	\$64,534	\$76,948	\$70,741	\$73,845
Deferred Inflows	\$6,976	\$0	\$0	\$0	\$0
Fringe Liability Clearing	\$170,517	\$185,087	\$230,845	\$177,802	\$207,966
Ending Fund Balance (D)	\$420,682	\$1,432,672	\$575,059	\$519,150	\$463,111
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets (B - C)	\$581,184	\$1,597,804	\$791,560	\$679,803	\$655,330
Change from Prior Year Fund Balance (F, = D - A)	\$117,927	\$1,011,990	(\$857,614)	(\$55,909)	(\$56,039)
Cash Flow Summary					
Revenue Total	\$3,201,622	\$4,246,374	\$2,989,800	\$3,737,380	\$3,737,250
Fees	\$3,045,519	\$4,246,244	\$2,989,800	\$3,737,250	\$3,737,250
Transfers	\$155,330	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$773	\$130	\$0	\$130	\$0
Expenses Total (G)	\$3,083,694	\$3,234,384	\$3,847,414	\$3,793,289	\$3,793,289
Expenditures	\$3,083,694	\$3,234,384	\$3,763,115	\$3,807,514	\$3,793,289
Change Requests (If Applicable)	\$0	\$0	\$84,299	(\$14,225)	\$0
Net Cash Flow (E)	\$117,929	\$1,011,990	(\$857,614)	(\$55,909)	(\$56,039)

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2019-20 Budget Request
Fund 4010 - "Limited Gaming Fund"
Section 44-30-701 (1), C.R.S. (2018)

	Actual	Actual	Appropriated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Year Beginning Fund Balance (A)	\$2,409,657	\$2,485,424	\$2,699,462	\$2,592,443	\$2,645,952
Changes in Cash Assets	(\$1,263,395)	\$3,418,009	(\$1,709,004)	\$854,502	(\$427,251)
Changes in Non-Cash Assets	\$362	(\$16,800)	\$8,400	(\$4,201)	\$2,100
Changes in Long-Term Assets	\$758,597	\$1,077,365	(\$538,683)	\$269,342	(\$134,671)
Changes in Total Liabilities	\$580,204	(\$4,264,535)	\$2,132,268	(\$1,066,134)	\$533,067
TOTAL CHANGES TO FUND BALANCE	\$75,768	\$214,038	(\$107,019)	\$53,509	(\$26,755)
Assets Total	\$94,432,505	\$98,911,078	\$96,671,792	\$97,791,435	\$97,231,613
Cash (B)	\$82,107,095	\$85,525,104	\$83,816,100	\$84,670,602	\$84,243,351
Receivables	\$12,292,156	\$13,369,521	\$12,830,838	\$13,100,180	\$12,965,509
Other Assets	\$33,254	\$16,453	\$24,854	\$20,653	\$22,753
Liabilities Total	\$91,947,080	\$96,211,615	\$94,079,347	\$95,145,481	\$94,612,414
Current Liabilities (C)	\$91,940,766	\$96,205,301	\$94,073,033	\$95,139,167	\$94,606,100
Long Term Liabilities	\$6,314	\$6,314	\$6,314	\$6,314	\$6,314
Ending Fund Balance (D)	\$2,485,425	\$2,699,462	\$2,592,443	\$2,645,952	\$2,619,197
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets (B - C)	(\$9,833,671)	(\$10,680,197)	(\$10,256,934)	(\$10,468,565)	(\$10,362,749)
Change from Prior Year Fund Balance (D - A)	\$75,768	\$214,038	(\$107,019)	\$53,509	(\$26,755)
Cash Flow Summary					
Revenue Total	\$120,003,975	\$127,439,639	\$131,385,202	\$131,092,702	\$131,092,702
Gaming Taxes	\$101,981,873	\$105,041,330	\$108,703,474	\$108,703,474	\$108,703,474
Extended Limited Gaming Tax	\$15,419,142	\$20,232,009	\$20,705,424	\$20,705,424	\$20,705,424
Gaming Licenses/Fee Setting	\$654,208	\$638,397	\$674,694	\$674,694	\$674,694
Other Charges for Services	\$346,734	\$178,294	\$331,999	\$331,999	\$331,999
Credit Card Fees Nonexempt	(\$1,935)	(\$1,909)	\$0	\$0	\$0
Other Fines	\$158,407	\$172,474	\$0	\$0	\$0
Private grants	\$0	\$1,210	\$0	\$0	\$0
Operating Transfer from State Department	\$834,076	\$241,821	\$241,821	\$241,821	\$241,821
Interest Income	\$531,443	\$786,732	\$435,290	\$435,290	\$435,290
Interest Income Exempt	\$78,990	\$148,851	\$0	\$0	\$0
Reimbursement Prior Year Expenses	\$832	\$0	\$0	\$0	\$0
Reimbursement for Pass-Through Electronic Credit Programming	\$0	\$0	\$292,500	\$0	\$0
Misc Revenues Nonexempt	\$205	\$430	\$0	\$0	\$0
Expenses Total	\$119,928,207	\$127,225,601	\$127,225,600	\$127,225,600	\$127,225,600
Expenditures	\$119,094,131	\$126,983,779	\$126,983,779	\$126,983,779	\$126,983,779

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2019-20 Budget Request
Fund 4010 - "Limited Gaming Fund"
Section 44-30-701 (1), C.R.S. (2018)

	Actual	Actual	Appropriated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Operating Transfer to State Department	\$834,076	\$241,821	\$241,821	\$241,821	\$241,821
Distributions	\$0	\$0	\$0	\$0	\$0
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	\$75,768	\$214,038	\$4,159,602	\$3,867,102	\$3,867,102

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. (2018)

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
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
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. (2018), repealed effective July 1, 2019.				
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 June 30, 2019. 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 2019-20 Budget Request
Fund 4050 - "Driver's License Administration Revocation Account"
Section 42-2-132 (4)(b), C.R.S. (2018)

	Actual FY 2016-17	Actual FY 2017-18	Appropriated FY 2018-19	Requested FY 2019-20	Projected FY 2020-21
Year Beginning Fund Balance (A) *	\$0	\$0	\$0	\$0	\$0
Changes in Cash Assets	(\$87,652)	\$72,100	\$0	\$0	\$0
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	(\$19)	(\$459)	\$0	\$0	\$0
Changes in Total Liabilities	\$87,672	(\$71,641)	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$0	\$0	\$0	\$0	\$0
Assets Total	\$559,841	\$631,482	\$631,482	\$631,482	\$631,482
Cash (B)	\$556,538	\$628,638	\$628,638	\$628,638	\$628,638
Receivables	\$0	\$0	\$0	\$0	\$0
Other Assets	\$3,303	\$2,844	\$2,844	\$2,844	\$2,844
Liabilities Total	\$559,841	\$631,482	\$631,482	\$631,482	\$631,482
Current Liabilities (C)	\$39,428	\$52,243	\$52,243	\$52,243	\$52,243
Fringe Liability Clearing	\$191,508	\$198,791	\$198,791	\$198,791	\$198,791
Payable to Other State Departments	\$328,906	\$380,448	\$380,448	\$380,448	\$380,448
Ending Fund Balance (D)	\$0	\$0	\$0	\$0	\$0
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets (B - C)	\$517,110	\$576,395	\$576,395	\$576,395	\$576,395
Change from Prior Year Fund Balance (D - A)	\$0	\$0	\$0	\$0	\$0
Cash Flow Summary					
Revenue Total	\$5,944,802	\$5,865,921	\$6,016,994	\$6,016,994	\$6,016,994
Transfers in from HUTF	\$5,944,802	\$5,865,921	\$6,016,994	\$6,016,994	\$6,016,994
Expenses Total	\$5,944,802	\$5,865,921	\$6,016,994	\$6,016,994	\$6,016,994
Expenditures	\$5,944,802	\$5,865,921	\$6,016,994	\$6,016,994	\$6,016,994
Net Cash Flow	\$0	\$0	\$0	\$0	\$0

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2019-20 Budget Request
Fund 4350- "License Plate Cash Fund"
Section 42-3-301 (1)(b), C.R.S. (2018)

	Actuals FY 2016-17	Actuals FY 2017-18	Appropriated FY 2018-19	Requested FY 2019-20	Projected FY 2020-21
Year Beginning Fund Balance (A)	\$680,238	\$540,593	\$624,438	\$624,438	\$592,315
Changes in Cash Assets	(\$205,554)	\$50,381	(\$32,123)	(\$21,558)	\$138,118
Changes in Non-Cash Assets	\$65,909	\$33,465	\$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	(\$139,646)	\$83,846	(\$32,123)	(\$21,558)	\$138,118
Assets Total	\$540,593	\$624,438	\$592,315	\$602,880	\$730,433
Cash (B)	\$12,949	\$63,330	\$31,207	\$41,772	\$169,325
Receivables	\$527,644	\$561,108	\$561,108	\$561,108	\$561,108
Liabilities Total	\$0	\$0	\$0	\$0	\$0
Current Liabilities (C)	\$0	\$0	\$0	\$0	\$0
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$540,593	\$624,438	\$592,315	\$602,880	\$730,433
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$12,949	\$63,330	\$31,207	\$41,772	\$169,325
Change from Prior Year Fund Balance (D-A)	(\$139,646)	\$83,846	\$51,723	\$62,288	\$105,995
Cash Flow Summary					
Revenue Total	\$5,951,167	\$5,985,762	\$6,141,392	\$6,141,392	\$6,301,068
Motor Vehicle Registration Fees	\$5,951,167	\$5,985,762	\$6,141,392	\$6,141,392	\$6,301,068
Expenses Total	\$6,090,813	\$5,901,916	\$6,173,515	\$6,162,950	\$6,162,950
Expenditures	\$6,090,813	\$5,901,916	\$6,173,515	\$6,162,950	\$6,162,950
Net Cash Flow	(\$139,646)	\$83,846	(\$32,123)	(\$21,558)	\$138,118

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2019-20 Budget Request
Fund 4370 - "Licensing Services Cash Fund"
Section 42-2-114.5, C.R.S. (2018)

	Actual FY 2016-17	Actual FY 2017-18	Appropriated FY 2018-19	Requested FY 2019-20	Projected FY 2020-21
Year Beginning Fund Balance (A)	\$11,373,601	\$17,739,714	\$25,648,270	\$30,592,047	\$35,350,555
Changes in Cash Assets	\$6,807,039	\$7,114,218	\$2,739,745	\$4,758,508	\$5,610,876
Changes in Non-Cash Assets	\$54,694	\$46,949	\$0	\$0	\$0
Changes in Long-Term Assets	\$10,385	(\$846)	\$0	\$0	\$0
Changes in Total Liabilities	(\$506,004)	\$748,235	\$2,204,032	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$6,366,113	\$7,908,556	\$4,943,777	\$4,758,508	\$5,610,876
Assets Total	\$22,025,025	\$29,185,347	\$31,925,092	\$36,683,600	\$42,294,476
Cash (B)	\$21,208,952	\$28,323,170	\$31,062,915	\$35,821,423	\$41,432,299
Other Assets (Prepaid Rent)	\$139,725	\$138,879	\$138,879	\$138,879	\$138,879
Receivables	\$676,349	\$723,298	\$723,298	\$723,298	\$723,298
Liabilities Total	\$4,285,312	\$3,537,077	\$1,333,045	\$1,333,045	\$1,333,045
Current Liabilities (C)	\$2,134,974	\$1,293,500	\$1,293,500	\$1,293,500	\$1,293,500
Accrued Liabilities	\$48,680	\$18,124	\$18,124	\$18,124	\$18,124
Fringe Liability Clearing	\$2,085,593	\$2,204,032	\$0	\$0	\$0
Deferred Inflow	\$16,064	\$21,421	\$21,421	\$21,421	\$21,421
Ending Fund Balance (D)	\$17,739,714	\$25,648,270	\$30,592,047	\$35,350,555	\$40,961,431
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$19,073,977	\$27,029,670	\$29,769,415	\$34,527,923	\$40,138,799
Change from Prior Year Fund Balance (D-A)	\$6,366,113	\$7,908,556	\$4,943,777	\$4,758,508	\$5,610,876
Cash Flow Summary					
Revenue Total	\$39,548,609	\$41,520,500	\$43,974,554	\$44,854,042	\$45,751,120
Drivers License Document Fees	\$34,184,019	\$37,936,311	\$40,636,309	\$41,449,035	\$42,278,016
Motor Vehicle Registrations	\$3,064,523	\$3,124,086	\$2,822,668	\$2,879,121	\$2,936,704
Interest	\$207,202	\$445,703	\$515,427	\$525,736	\$536,250
Miscellaneous Revenues - Operating Non-Exempt	\$2	\$150	\$150	\$150	\$150
Transfers from HUTF	\$2,092,863	\$0	\$0	\$0	\$0
Transfers from Federal	\$0	\$14,250	\$0	\$0	\$0
Expenses Total	\$33,182,496	\$33,611,947	\$39,030,777	\$40,095,534	\$40,140,244
Expenditures	\$33,182,496	\$33,611,947	\$39,030,777	\$40,095,534	\$40,140,244
Net Cash Flow	\$6,366,113	\$7,908,556	\$4,943,777	\$4,758,508	\$5,610,876

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2019-20 Budget Request
Fund 4380 - "First Time Drunk Driving Offender Account"
42-2-132 (4)(b)(II)(A), C.R.S. (2018)

	Actual FY 2016-17	Actual FY 2017-18	Appropriated FY 2018-19	Requested FY 2019-20	Projected FY 2020-21
Year Beginning Fund Balance (A)	\$2,906,759	\$1,742,210	\$744,161	\$62,772	\$268,925
Changes in Cash Assets	(\$1,180,296)	(\$993,456)	(\$711,588)	\$206,154	\$165,761
Changes in Non-Cash Assets	(\$17,045)	(\$379)	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$32,793	(\$4,213)	\$30,199	(\$1)	(\$1)
TOTAL CHANGES TO FUND BALANCE	(\$1,164,548)	(\$998,049)	(\$681,389)	\$206,153	\$165,760
Assets Total	\$1,784,682	\$790,846	\$79,259	\$285,413	\$451,174
Cash (B)	\$1,771,416	\$777,959	\$66,371	\$272,525	\$438,287
Receivables	\$13,267	\$12,887	\$12,887	\$12,887	\$12,887
Liabilities Total	\$42,472	\$46,685	\$16,486	\$16,487	\$16,488
Current Liabilities (C)	\$15,462	\$16,486	\$16,486	\$16,487	\$16,488
Accrued Liabilities	\$0	\$0	\$0	\$0	\$0
Fringe Liability Clearing	\$22,817	\$29,244	\$0	\$0	\$0
Deferred Inflows	\$4,193	\$955			
Ending Fund Balance (D)	\$1,742,210	\$744,161	\$62,772	\$268,925	\$434,685
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$1,755,954	\$761,473	\$49,885	\$256,038	\$421,799
Change from Prior Year Fund Balance (D-A)	(\$1,164,548)	(\$998,049)	(\$681,389)	\$206,153	\$165,760
Cash Flow Summary					
Revenue Total	\$1,627,264	\$1,626,853	\$1,479,603	\$1,483,336	\$1,483,336
Driver License Reinstatement Fees	\$1,549,065	\$1,596,860	\$1,458,170	\$1,421,716	\$1,421,716
Interest	\$33,521	\$29,993	\$21,433	\$15,574	\$15,574
Transfers-Same Cabinet	\$44,678	\$0	\$0	\$46,046	\$46,046
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0
Expenses Total	\$2,791,812	\$2,624,902	\$2,160,992	\$1,277,183	\$1,317,576
Expenditures	\$2,791,812	\$2,624,902	\$2,160,992	\$1,277,183	\$1,317,576
Net Cash Flow	(\$1,164,548)	(\$998,049)	(\$681,389)	\$206,153	\$165,760

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2019-20 Budget Request
Fund 5030 - "State Lottery Fund"
Section 44-40-111 (1), C.R.S. (2018)

	Actual FY 2016-17	Actual FY 2017-18	Appropriated FY 2018-19	Requested FY 2019-20	Projected FY 2020-21
Year Beginning Fund Balance (A)	\$2,566,319	\$2,553,841	\$2,701,214	\$2,711,553	\$2,997,729
Changes in Cash Assets	(\$3,216,815)	\$220,762	(\$110,381)	\$47,805	(\$274,939)
Changes in Non-Cash Assets	(\$224,000)	\$1,773,027	(\$75,997)	\$344,670	\$280,620
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$3,428,337	(\$1,846,416)	\$196,717	(\$106,298)	\$75,911
TOTAL CHANGES TO FUND BALANCE	(\$12,478)	\$147,373	\$10,339	\$286,176	\$81,591
Assets Total	\$75,075,654	\$77,069,443	\$76,883,065	\$77,275,539	\$77,281,220
Cash (B)	\$47,694,688	\$47,915,450	\$47,805,069	\$47,852,874	\$47,577,935
Receivables	\$21,153,288	\$22,185,625	\$21,886,151	\$21,705,350	\$21,577,793
Other Assets	\$6,227,677	\$6,968,367	\$7,191,844	\$7,717,315	\$8,125,491
Liabilities Total	\$72,521,813	\$74,368,229	\$74,171,512	\$74,277,810	\$74,201,900
Current Liabilities (C)	\$71,740,926	\$73,557,364	\$73,375,636	\$73,474,439	\$73,402,277
Long Term Liabilities	\$780,887	\$810,865	\$795,876	\$803,371	\$799,624
Ending Fund Balance (D)	\$2,553,841	\$2,701,214	\$2,711,553	\$2,997,729	\$3,079,320
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets (B - C)	(\$24,046,238)	(\$25,641,913)	(\$25,570,567)	(\$25,621,565)	(\$25,824,341)
Change from Prior Year Fund Balance (D - A)	(\$12,478)	\$147,373	\$10,339	\$286,176	\$81,591
Cash Flow Summary					
Revenue Total	\$556,892,207	\$613,828,521	\$609,702,504	\$609,768,846	\$609,735,675
Business Licenses/Permits	\$63,756	\$62,853	\$65,000	\$63,927	\$64,463
Lottery Ticket Sales	\$555,333,490	\$611,993,333	\$608,000,000	\$608,000,000	\$608,000,000
Miscellaneous Sales (Enterprise)	\$0	\$0	\$0	\$0	\$0
Interest Income	\$668,730	\$935,239	\$801,985	\$868,612	\$835,298
Royalties	\$0	\$0	\$0	\$0	\$0
Disposal of Fixed Assets	(\$7,713)	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$833,944	\$837,096	\$835,520	\$836,308	\$835,914
Expenses Total	\$556,904,684	\$613,681,149	\$627,164,376	\$627,164,376	\$627,164,376
Expenditures	\$556,904,684	\$613,681,149	\$627,164,376	\$627,164,376	\$627,164,376
Change Requests (if Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	(\$12,477)	\$147,372	(\$17,461,872)	(\$17,395,530)	(\$17,428,701)