

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2020-21 Budget Request
Fund 15Z0 - "Marijuana Cash Fund"
Section 44-11-501, C.R.S. (2019)

	Actual	Actual	Appropriated	Requested	Projected
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
Year Beginning Fund Balance (A)	\$31,523,001	\$20,756,299	\$17,897,401	\$12,786,973	\$8,466,289
Changes in Cash Assets	(\$11,050,724)	(\$2,813,637)	(\$5,133,058)	(\$4,309,368)	(\$4,902,421)
Changes in Non-Cash Assets	\$4,671	\$4,052	(\$2,026)	\$1,013	(\$506)
Changes in Long-Term Assets	\$4,409	(\$12,745)	\$6,372	(\$3,186)	\$1,593
Changes in Total Liabilities	\$274,942	(\$36,567)	\$18,284	(\$9,142)	\$4,571
TOTAL CHANGES TO FUND BALANCE	(\$10,766,702)	(\$2,858,898)	(\$5,110,428)	(\$4,320,684)	(\$4,896,764)
Assets Total	\$21,722,844	\$18,900,513	\$13,771,801	\$9,460,260	\$4,558,925
Cash (B)	\$21,693,925	\$18,880,288	\$13,747,230	\$9,437,861	\$4,535,440
Receivables	\$10,001	\$14,053	\$12,027	\$13,040	\$12,533
Other Assets	\$18,917	\$6,172	\$12,545	\$9,359	\$10,952
Liabilities Total	\$966,546	\$1,003,113	\$984,829	\$993,971	\$989,400
Current Liabilities (C)	\$966,546	\$1,003,113	\$984,829	\$993,971	\$989,400
Payable to State Departments - Other Department	\$0	\$0	\$0	\$0	\$0
Fringe Liability Clearing	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$20,756,299	\$17,897,401	\$12,786,973	\$8,466,289	\$3,569,525
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets (B - C)	\$20,727,379	\$17,877,175	\$12,762,400	\$8,443,890	\$3,546,040
Change from Prior Year Fund Balance (D - A)	(\$10,766,702)	(\$2,858,898)	(\$5,110,428)	(\$4,320,684)	(\$4,896,764)
Cash Flow Summary					
Revenue Total	\$13,269,162	\$12,278,328	\$14,397,890	\$14,881,983	\$14,881,983
Retail Marijuana Fee Revenue	\$4,947,034	\$4,697,077	\$5,042,207	\$5,431,294	\$5,431,294
Medical Marijuana Licenses	\$7,287,200	\$6,578,501	\$4,159,315	\$4,480,273	\$4,480,273
Individual-Occupational Marijuana Licenses	\$0	\$0	\$4,199,368	\$4,523,417	\$4,523,417
Miscellaneous Revenue	\$5,810	\$2,207	\$0	\$0	\$0
Fines	\$551,562	\$551,768	\$550,000	\$0	\$0
Interest	\$477,556	\$448,774	\$447,000	\$447,000	\$447,000
Operating Transfer from State Dept	\$0	\$0	\$0	\$0	\$0
Expenses Total	\$24,035,865	\$15,134,435	\$19,508,318	\$19,202,667	\$19,778,747
Expenditures	\$14,045,456	\$15,134,435	\$19,508,318	\$19,202,667	\$19,778,747
Transfer to Department of Agriculture	\$9,990,409	\$0	\$914,416	\$890,901	\$0
Net Cash Flow	(\$10,766,703)	(\$2,856,107)	(\$5,110,428)	(\$4,320,684)	(\$4,896,764)

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Fund 15Z0 - "Marijuana Cash Fund"
Section 44-11-501, C.R.S. (2019)

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested	Projected
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$20,756,299	\$17,897,401	\$12,786,973	\$8,466,289	\$3,569,525
Alternative Maximum Reserve Balance (amount set in statute or 16.5% of total expenses) Effective July 1, 2017	\$3,965,918	\$2,497,182	\$3,218,872	\$3,168,440	\$3,263,493
Excess Uncommitted Fee Reserve Balance	\$16,790,381	\$15,400,219	\$9,568,101	\$5,297,849	\$306,032
Compliance Plan (narrative)	The Department has statutory fee setting authority and will adjust fees accordingly.				

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 medical and retail marijuana.
Fee Sources	Licensing Fees
Non-Fee Sources	Taxes
Long Bill Groups Supported by Fund	Executive Director's Office, Office of Information Technology, Taxation Business Group, Enforcement Business Group Administration, Marijuana Enforcement. In FY 2016-17 MED was split funded by the Marijuana Tax Cash Fund (MTCF) for \$7,644,192 and \$2,045,128 from the Marijuana Cash Fund (MCF). Starting FY 2017-18 the MCF funds all of MED.

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2020-21 Budget Request
Fund 16V0 - "Racing Cash Fund"
Section 44-32-205 (1), C.R.S. (2019)

	Actual FY 2017-18	Actual FY 2018-19	Appropriated FY 2019-20	Requested FY 2020-21	Projected FY 2021-22
Year Beginning Fund Balance (A)	\$186,102	\$156,086	\$162,068	\$123,319	\$173,572
Changes in Cash Assets	(\$70,310)	\$6,536	(\$36,109)	\$30,846	\$5,583
Changes in Non-Cash Assets	\$688	(\$363)	\$181	(\$91)	\$45
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$39,606	(\$191)	(\$2,822)	\$19,497	(\$5,628)
TOTAL CHANGES TO FUND BALANCE	(\$30,016)	\$5,982	(\$38,749)	\$50,253	\$0
Assets Total	\$298,276	\$304,449	\$268,522	\$299,277	\$304,906
Cash (B)	\$297,588	\$304,124	\$268,015	\$298,861	\$304,444
Receivables	\$688	\$325	\$507	\$416	\$461
Other Assets	\$0	\$0	\$0	\$0	\$0
Liabilities Total	\$142,190	\$142,381	\$145,203	\$125,706	\$131,334
Current Liabilities (C)	\$65,813	\$64,961	\$68,305	\$53,304	\$55,311
Fringe Liability Clearing	\$76,377	\$77,420	\$76,899	\$72,403	\$76,023
Ending Fund Balance (D)	\$156,086	\$162,068	\$123,319	\$173,572	\$173,572
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets (B - C)	\$231,775	\$239,163	\$199,710	\$245,558	\$249,133
Change from Prior Year Fund Balance (F, D - A)	(\$30,016)	\$5,982	(\$38,749)	\$50,253	\$0
Cash Flow Summary					
Revenue Total	\$1,424,400	\$1,312,579	\$1,413,102	\$1,496,667	\$1,446,416
Taxes	\$0	\$0	\$0	\$0	\$0
Business Licenses/Permits/Fees	\$1,423,850	\$1,310,861	\$1,413,102	\$1,496,667	\$1,446,416
Professional and Occupational Licenses	\$550	\$1,267	\$0	\$0	\$0
Operating Transfer from Same State Dept	\$0	\$451	\$0	\$0	\$0
Expenses Total (G)	\$1,454,416	\$1,306,596	\$1,451,851	\$1,446,414	\$1,446,416
Expenditures	\$1,454,416	\$1,306,596	\$1,451,851	\$1,446,414	\$1,446,416
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow (E)	(\$30,016)	\$5,982	(\$38,749)	\$50,253	\$0

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Department of Revenue
FY 2020-21 Budget Request
Fund 16V0 - "Racing Cash Fund"
Section 44-32-205 (1), C.R.S. (2019)

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested	Projected
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$156,086	\$162,068	\$123,319	\$173,572	\$173,572
Alternative Maximum Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$239,979	\$215,588	\$239,555	\$238,658	\$238,659
Excess Uncommitted Fee Reserve Balance	(\$83,893)	(\$53,520)	(\$116,236)	(\$65,086)	(\$65,087)
Compliance Plan (narrative)	The Department has statutory fee setting authority.				

Cash Fund Narrative Information	
Purpose/Background of Fund	To pay direct and indirect expenses for the Racing Division for enforcement activities.
Fee Sources	License, track, and source market fees.
Non-Fee Sources	N/A
Long Bill Groups Supported by Fund	Executive Director's Office, Office of Information Technology, Enforcement Business Group Administration

Schedule 9: Cash Funds Reports
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FY 2020-21 Budget Request
Fund 26B0 - "Gambling Payment Intercept Cash Fund"
44-33-106 (1), C.R.S. (2019)

	Actual FY 2017-18	Actual FY 2018-19	Appropriated FY 2019-20	Requested FY 2020-21	Projected FY 2021-22
Year Beginning Fund Balance (A)	\$63,330	\$75,015	\$84,725	\$96,412	\$108,099
Changes in Cash Assets	\$11,555	\$9,240	\$11,687	\$11,687	\$11,687
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	\$470	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$11,685	\$9,710	\$11,687	\$11,687	\$11,687
Assets Total	\$75,485	\$84,725	\$96,412	\$108,099	\$119,786
Cash (B)	\$75,485	\$84,725	\$96,412	\$108,099	\$119,786
Receivables	\$0	\$0	\$0	\$0	\$0
Other Assets	\$0	\$0	\$0	\$0	\$0
Liabilities Total	\$470	\$0	\$0	\$0	\$0
Current Liabilities (C)	\$470	\$0	\$0	\$0	\$0
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$75,015	\$84,725	\$96,412	\$108,099	\$119,786
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets (B - C)	\$75,015	\$84,725	\$96,412	\$108,099	\$119,786
Change from Prior Year Fund Balance (F, = D - A)	\$11,685	\$9,710	\$11,687	\$11,687	\$11,687
Cash Flow Summary					
Revenue Total	\$19,440	\$15,860	\$29,000	\$29,000	\$29,000
Service Charges From External Sources	\$19,440	\$15,860	\$29,000	\$29,000	\$29,000
Expenses Total (G)	\$7,755	\$6,150	\$17,313	\$17,313	\$17,313
Expenditures	\$7,755	\$6,150	\$17,313	\$17,313	\$17,313
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow (E)	\$11,685	\$9,710	\$11,687	\$11,687	\$11,687

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FY 2020-21 Budget Request
Fund 26B0 - "Gambling Payment Intercept Cash Fund"
44-33-106 (1), C.R.S. (2019)

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested	Projected
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$75,015	\$84,725	\$96,412	\$108,099	\$119,786
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 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
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FY 2020-21 Budget Request
Fund 1920 - Auto Dealers License Fund
Section 44-20-133 (1), C.R.S. (2019)

	Actual FY 2017-18	Actual FY 2018-19	Appropriated FY 2019-20	Requested FY 2020-21	Projected FY 2021-22
Year Beginning Fund Balance (A)	\$770,708	\$584,191	\$415,347	\$197,800	\$184,075
Changes in Cash Assets	(\$118,750)	(\$180,180)	(\$212,098)	(\$16,667)	(\$10,833)
Changes in Non-Cash Assets	(\$16,789)	(\$11,720)	\$5,860	(\$2,930)	\$1,465
Changes in Long-Term Assets	\$72	\$14,902	(\$7,451)	\$3,726	(\$1,863)
Changes in Total Liabilities	(\$51,050)	\$8,152	(\$3,858)	\$2,146	(\$1,073)
TOTAL CHANGES TO FUND BALANCE	(\$186,517)	(\$168,846)	(\$217,547)	(\$13,725)	(\$12,304)
Assets Total	\$843,347	\$666,351	\$452,661	\$436,790	\$425,559
Cash (B)	\$819,631	\$639,452	\$427,354	\$410,687	\$399,854
Receivables	\$22,156	\$10,436	\$16,296	\$13,366	\$14,831
Other Assets	\$1,560	\$16,462	\$9,011	\$12,737	\$10,874
Liabilities Total	\$259,156	\$251,004	\$254,862	\$252,716	\$253,789
Current Liabilities (C)	\$39,804	\$29,762	\$34,783	\$32,273	\$33,528
Deferred Inflows	\$0	\$436	\$218	\$327	\$273
Fringe Liability Clearing	\$219,352	\$220,806	\$220,079	\$220,443	\$220,261
Ending Fund Balance (D)	\$584,191	\$415,347	\$197,800	\$184,075	\$171,771
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets (B - C)	\$779,827	\$609,690	\$392,571	\$378,414	\$366,326
Change from Prior Year Fund Balance (F, = D - A)	(\$186,517)	(\$168,845)	(\$217,547)	(\$13,725)	(\$12,304)
Cash Flow Summary					
Revenue Total	\$3,465,842	\$3,775,333	\$3,688,205	\$3,791,705	\$3,791,705
Fees	\$3,465,542	\$3,774,223	\$3,688,205	\$3,791,705	\$3,791,705
Refunds	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues - Operating Nonexempt	\$300	\$1,110	\$0	\$0	\$0
Operating Transfer from State Dept - Same Cabinet Interfund	\$0	\$0	\$0	\$0	\$0
Expenses Total (G)	\$3,652,362	\$3,944,177	\$3,905,752	\$3,805,429	\$3,804,009
Expenditures	\$3,652,362	\$3,944,177	\$3,905,752	\$3,805,429	\$3,804,009
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow (E)	(\$186,520)	(\$168,845)	(\$217,547)	(\$13,725)	(\$12,304)

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2020-21 Budget Request
Fund 1920 - Auto Dealers License Fund
Section 44-20-133 (1), C.R.S. (2019)

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested	Projected
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$584,191	\$415,347	\$197,800	\$184,075	\$171,771
Alternative Maximum Reserve Balance (amount set in statute or 16.5% of total expenses)	\$602,640	\$650,789	\$644,449	\$627,896	\$627,662
Excess Uncommitted Fee Reserve Balance	(\$18,449)	(\$235,442)	(\$446,649)	(\$443,821)	(\$455,891)
Compliance Plan (narrative)	The Department has statutory fee setting authority.				

Cash Fund Narrative Information	
Purpose/Background of Fund	To pay direct and indirect expenses of 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, Auto Industry Division.

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2020-21 Budget Request
Fund 2360 - Liquor Enforcement Division and State Licensing Authority Cash Fund
Section 44-6-101, C.R.S. (2019)

	Actual FY 2017-18	Actual FY 2018-19	Appropriated FY 2019-20	Requested FY 2020-21	Projected FY 2021-22
Year Beginning Fund Balance (A)	\$420,682	\$1,432,672	\$686,636	\$179,820	\$204,112
Changes in Cash Assets	\$1,026,526	(\$681,843)	(\$507,137)	(\$1,726)	\$46,429
Changes in Non-Cash Assets	\$2,697	(\$473)	(\$5,228)	\$2,614	(\$1,307)
Changes in Long-Term Assets	\$267	\$11,097	(\$11,097)	\$5,548	(\$2,774)
Changes in Total Liabilities	(\$17,499)	(\$74,818)	\$16,646	\$17,856	(\$12,495)
TOTAL CHANGES TO FUND BALANCE	\$1,011,990	(\$746,037)	(\$506,816)	\$24,292	\$29,853
Assets Total	\$1,682,293	\$1,011,074	\$487,612	\$494,049	\$536,396
Cash (B)	\$1,662,338	\$980,495	\$473,358	\$471,632	\$518,061
Receivables	\$16,374	\$15,901	\$10,673	\$13,287	\$11,980
Other Assets	\$3,581	\$14,678	\$3,581	\$9,129	\$6,355
Liabilities Total	\$249,621	\$324,439	\$307,793	\$289,937	\$302,432
Current Liabilities (C)	\$64,534	\$118,485	\$76,948	\$97,716	\$87,332
Deferred Inflows	\$0	\$6,599	\$0	\$0	\$0
Fringe Liability Clearing	\$185,087	\$199,355	\$230,845	\$192,221	\$215,100
Ending Fund Balance (D)	\$1,432,672	\$686,636	\$179,820	\$204,112	\$233,965
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets (B - C)	\$1,597,804	\$862,011	\$396,410	\$373,916	\$430,729
Change from Prior Year Fund Balance (F, = D - A)	\$1,011,990	(\$746,036)	(\$506,817)	\$24,292	\$29,853
Cash Flow Summary					
Revenue Total	\$4,246,374	\$2,894,101	\$3,461,294	\$4,108,205	\$4,108,205
Fees	\$4,246,244	\$2,893,531	\$3,461,294	\$4,108,205	\$4,108,205
Transfers	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$130	\$570	\$0	\$0	\$0
Expenses Total (G)	\$3,234,385	\$3,640,137	\$3,968,111	\$4,083,913	\$4,078,352
Expenditures	\$3,234,385	\$3,640,137	\$3,968,111	\$4,083,913	\$4,078,352
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow (E)	\$1,011,989	(\$746,036)	(\$506,817)	\$24,292	\$29,853

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Department of Revenue
FY 2020-21 Budget Request
Fund 2360-Liquor Enforcement Division and State Licensing Authority Cash Fund
Section 44-6-101, C.R.S. (2019)

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested	Projected
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$1,432,672	\$686,636	\$179,820	\$204,112	\$233,965
Alternative Maximum Reserve Balance (amount set in statute or 16.5% of total expenses)	\$533,674	\$600,623	\$654,738	\$673,846	\$672,928
Excess Uncommitted Fee Reserve Balance	\$898,998	\$86,013	(\$474,918)	(\$469,734)	(\$438,963)
Compliance Plan (narrative)	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.

Schedule 9: Cash Funds Reports Department of
Revenue
FY 2020-21 Budget Request
Fund 4010 - "Limited Gaming Fund" Section
44-30-701 (1), C.R.S. (2019)

	Actual FY 2017-18	Actual FY 2018-19	Appropriated FY 2019-20	Requested FY 2020-21	Projected FY 2021-22
Year Beginning Fund Balance (A)	\$2,485,424	\$2,699,461	\$2,629,133	\$2,664,298	\$2,646,716
Changes in Cash Assets	\$3,418,009	(\$1,243,280)	\$621,640	(\$310,820)	\$155,410
Changes in Non-Cash Assets	(\$16,800)	\$5,288	(\$2,644)	\$1,322	(\$661)
Changes in Long-Term Assets	\$1,077,365	\$136,257	(\$68,128)	\$34,065	(\$17,032)
Changes in Total Liabilities	(\$4,264,535)	\$1,031,407	(\$515,703)	\$257,851	(\$128,925)
TOTAL CHANGES TO FUND BALANCE	\$214,038	(\$70,328)	\$35,165	(\$17,582)	\$8,792
Assets Total	\$98,911,078	\$97,809,344	\$98,360,211	\$98,084,778	\$98,222,495
Cash (B)	\$85,525,104	\$84,281,824	\$84,903,464	\$84,592,644	\$84,748,054
Receivables	\$13,369,521	\$13,505,778	\$13,437,649	\$13,471,714	\$13,454,682
Other Assets	\$16,453	\$21,742	\$19,098	\$20,420	\$19,759
Liabilities Total	\$96,211,615	\$95,180,208	\$95,695,911	\$95,438,060	\$95,566,985
Current Liabilities (C)	\$96,205,301	\$95,175,233	\$95,690,267	\$95,432,750	\$95,561,508
Long Term Liabilities	\$6,314	\$4,975	\$5,644	\$5,310	\$5,477
Ending Fund Balance (D)	\$2,699,462	\$2,629,133	\$2,664,298	\$2,646,716	\$2,655,508
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets (B - C)	(\$10,680,197)	(\$10,893,409)	(\$10,786,803)	(\$10,840,106)	(\$10,813,454)
Change from Prior Year Fund Balance (D - A)	\$214,038	(\$70,328)	\$35,165	(\$17,582)	\$8,792
Cash Flow Summary					
Revenue Total	\$127,439,639	\$128,924,183	\$126,821,788	\$127,222,293	\$127,222,293
Gaming Taxes	\$105,041,330	\$104,810,238	\$104,930,063	\$105,266,487	\$105,266,487
Extended Limited Gaming Tax	\$20,232,009	\$21,090,054	\$19,986,679	\$20,050,759	\$20,050,759
Gaming Licenses/Fee Setting	\$638,397	\$661,486	\$618,125	\$618,125	\$618,125
Other Charges for Services	\$178,294	\$287,015	\$262,493	\$262,493	\$262,493
Credit Card Fees Nonexempt	(\$1,909)	\$2,164	\$0	\$0	\$0
Other Fines	\$172,474	\$179,468	\$0	\$0	\$0
Private grants	\$1,210	\$293,181	\$0	\$0	\$0
Operating Transfer from State Department	\$241,821	\$316,121	\$0	\$0	\$0
Interest Income	\$786,732	\$1,081,023	\$1,024,428	\$1,024,428	\$1,024,428
Interest Income Exempt	\$148,851	\$203,005	\$0	\$0	\$0
Reimbursement Prior Year Expenses	\$0	\$0	\$0	\$0	\$0
Reimbursement for Pass-Through Electronic Credit Programming			\$0	\$0	\$0
Misc Revenues Nonexempt	\$430	\$430	\$0	\$0	\$0
Expenses Total	\$127,225,601	\$128,103,553	\$126,577,682	\$127,287,106	\$127,222,293
Expenditures	\$126,983,779	\$127,787,432	\$126,577,682	\$127,287,106	\$127,222,293
Operating Transfer to State Department	\$241,821	\$316,121	\$0	\$0	\$0
Distributions	\$0	\$0	\$0	\$0	\$0
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	\$214,038	\$820,630	\$244,106	(\$64,813)	(\$0)

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2020-21 Budget Request
Fund 4010 - "Limited Gaming Fund"
Section 44-30-701 (1), C.R.S. (2019)

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested	Projected
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
Uncommitted Fee Reserve Balance	\$2,699,462	\$2,629,133	\$2,664,298	\$2,646,716	\$2,655,508
Alternative Maximum 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 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

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2020-21 Budget Request
Fund 4040 - "Colorado State Titling and Registration Account"
Section 42-1-211 (2), C.R.S. (2019)

	Actual FY 2017-18	Actual FY 2018-19	Appropriated FY 2019-20	Requested FY 2020-21	Projected FY 2021-22
Year Beginning Fund Balance (A)	\$15,451,677	\$14,460,341	\$18,185,984	\$0	\$0
Changes in Cash Assets	(\$1,113,390)	\$3,659,584	\$0	\$0	\$0
Changes in Non-Cash Assets	\$19,952	\$16,751	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$102,102	\$49,308	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	(\$991,336)	\$3,725,643	\$0	\$0	\$0
Assets Total	\$14,934,440	\$18,610,776	\$0	\$0	\$0
Cash (B)	\$13,839,345	\$17,498,929	\$0	\$0	\$0
Receivables	\$1,095,095	\$1,111,846	\$0	\$0	\$0
Inventories	\$0	\$0	\$0	\$0	\$0
Pre-paid Expenses	\$0	\$0	\$0	\$0	\$0
Liabilities Total	\$474,100	\$424,792	\$0	\$0	\$0
Current Liabilities (C)	\$234,698	\$157,040	\$0	\$0	\$0
Fringe Liability Clearing	\$238,090	\$267,752	\$0	\$0	\$0
Deferred Inflow	\$1,312	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$14,460,341	\$18,185,984	\$0	\$0	\$0
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$13,604,647	\$17,341,890	\$0	\$0	\$0
Change from Prior Year Fund Balance (D-A)	\$792,605	\$3,725,643	(\$18,185,984)	\$0	\$0
Cash Flow Summary					
Revenue Total	\$14,299,380	\$14,128,617	\$0	\$0	\$0
Fees & Specific Ownership Tax Collections	\$13,521,538	\$13,202,656	\$0	\$0	\$0
Interest	\$241,600	\$360,029	\$0	\$0	\$0
Miscellaneous Revenues	\$7,044	\$565,932	\$0	\$0	\$0
Interagency Transfer	\$529,197	\$0	\$0	\$0	\$0
Motorist Insurance Identification Fee Revenues	\$0	\$0	\$0	\$0	\$0
Expenses Total	\$15,290,715	\$10,733,419	\$0	\$0	\$0
Expenditures	\$15,290,715	\$10,733,419	\$0	\$0	\$0
Net Cash Flow	(\$991,335)	\$3,395,198	\$0	\$0	\$0

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2020-21 Budget Request
Fund 4040 - "Colorado State Titling and Registration Account"
Section 42-1-211 (2), C.R.S. (2019)

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested	Projected
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
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. (2016).				
Fee Sources	Vehicle Title Application Fees and Specific Ownership Taxes				
Non-Fee Sources					
Long Bill Groups Supported by Fund					

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2020-21 Budget Request
Fund 4050 - "Driver's License Administration Revocation Account"
Section 42-2-132 (4)(b), C.R.S. (2019)

	Actual FY 2017-18	Actual FY 2018-19	Appropriated FY 2019-20	Requested FY 2020-21	Projected FY 2021-22
Year Beginning Fund Balance (A) *	\$0	\$0	\$1,016	\$1,016	\$1,016
Changes in Cash Assets	\$72,100	(\$346,547)	\$0	\$0	\$0
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	(\$459)	(\$90)	\$0	\$0	\$0
Changes in Total Liabilities	(\$71,641)	\$347,654	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$0	\$1,016	\$0	\$0	\$0
Assets Total	\$631,482	\$284,844	\$284,844	\$284,844	\$284,844
Cash (B)	\$628,638	\$282,091	\$282,091	\$282,091	\$282,091
Receivables	\$0	\$0	\$0	\$0	\$0
Other Assets	\$2,844	\$2,753	\$2,753	\$2,753	\$2,753
Liabilities Total	\$631,482	\$283,828	\$283,828	\$283,828	\$283,828
Current Liabilities (C)	\$52,243	\$75,020	\$75,020	\$75,020	\$75,020
Fringe Liability Clearing	\$198,791	\$208,809	\$208,809	\$208,809	\$208,809
Payable to Other State Departments	\$380,448	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$0	\$1,016	\$1,016	\$1,016	\$1,016
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets (B - C)	\$576,395	\$207,071	\$207,071	\$207,071	\$207,071
Change from Prior Year Fund Balance (D - A)	\$0	\$1,016	\$0	\$0	\$0
Cash Flow Summary					
Revenue Total	\$5,865,921	\$5,935,910	\$6,129,503	\$6,129,503	\$6,129,503
Transfers in from HUTF	\$5,865,921	\$5,935,910	\$6,129,503	\$6,129,503	\$6,129,503
Expenses Total	\$5,865,921	\$5,935,910	\$6,129,503	\$6,129,503	\$6,129,503
Expenditures	\$5,865,921	\$5,935,910	\$6,129,503	\$6,129,503	\$6,129,503
Net Cash Flow	\$0	\$0	\$0	\$0	\$0

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2020-21 Budget Request
Fund 4050 - "Driver's License Administration Revocation Account"
Section 42-2-132 (4)(b), C.R.S. (2019)

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested	Projected
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$0	\$1,016	\$1,016	\$1,016	\$1,016
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 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 2020-21 Budget Request
Fund 4350- "License Plate Cash Fund"
Section 42-3-301 (1)(b), C.R.S. (2019)

	Actuals FY 2017-18	Actuals FY 2018-19	Appropriated FY 2019-20	Requested FY 2020-21	Projected FY 2021-22
Year Beginning Fund Balance (A)	\$540,593	\$624,439	\$4,172,939	\$4,172,939	\$2,332,516
Changes in Cash Assets	\$50,381	\$3,570,335	(\$1,840,423)	\$0	\$0
Changes in Non-Cash Assets	\$33,465	(\$21,836)	\$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	\$83,846	\$3,548,499	(\$1,840,423)	\$0	\$0
Assets Total	\$624,439	\$4,172,939	\$2,332,516	\$4,172,939	\$2,332,516
Cash (B)	\$63,330	\$3,633,665	\$1,793,242	\$3,633,665	\$1,793,242
Receivables	\$561,109	\$539,274	\$539,274	\$539,274	\$539,274
Resale Inventories	\$0	\$9,249,620	\$0	\$0	\$0
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)	\$624,439	\$4,172,939	\$2,332,516	\$4,172,939	\$2,332,516
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$63,330	\$3,633,665	\$1,793,242	\$3,633,665	\$1,793,242
Change from Prior Year Fund Balance (D-A)	\$83,846	\$3,548,499	\$1,708,076	\$3,548,499	(\$1,840,423)
Cash Flow Summary					
Revenue Total	\$5,985,762	\$5,706,413	\$5,864,134	\$5,934,497	\$6,004,859
Motor Vehicle Registration Fees	\$5,985,762	\$5,706,413	\$5,864,134	\$5,934,497	\$6,004,859
Private Donations	\$0	\$0	\$0	\$0	\$0
Expenses Total	\$5,901,916	\$2,157,913	\$7,704,557	\$5,934,497	\$6,004,859
Expenditures	\$5,901,916	\$2,157,913	\$7,704,557	\$5,934,497	\$6,004,859
Net Cash Flow	\$83,846	\$3,548,500	(\$1,840,423)	\$0	\$0

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2020-21 Budget Request
Fund 4350- "License Plate Cash Fund"
Section 42-3-301 (1)(b), C.R.S. (2019)

Cash Fund Reserve Balance	Actuals	Actuals	Appropriated	Requested	Projected
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$624,439	\$4,172,939	\$2,332,516	\$4,172,939	\$2,332,516
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 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 2020-21 Budget Request
Fund 4350- "License Plate Cash Fund"
Section 42-3-301 (1)(b), C.R.S. (2019)

	Actuals FY 2017-18	Actuals FY 2018-19	Appropriated FY 2019-20	Requested FY 2020-21	Projected FY 2021-22
Year Beginning Fund Balance (A)	\$540,593	\$624,439	\$4,172,939	\$4,172,939	\$2,332,516
Changes in Cash Assets	\$50,381	\$3,570,335	(\$1,840,423)	\$0	\$0
Changes in Non-Cash Assets	\$33,465	(\$21,836)	\$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	\$83,846	\$3,548,499	(\$1,840,423)	\$0	\$0
Assets Total	\$624,439	\$4,172,939	\$2,332,516	\$4,172,939	\$2,332,516
Cash (B)	\$63,330	\$3,633,665	\$1,793,242	\$3,633,665	\$1,793,242
Receivables	\$561,109	\$539,274	\$539,274	\$539,274	\$539,274
Resale Inventories	\$0	\$0	\$0	\$0	\$0
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)	\$624,439	\$4,172,939	\$2,332,516	\$4,172,939	\$2,332,516
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$63,330	\$3,633,665	\$1,793,242	\$3,633,665	\$1,793,242
Change from Prior Year Fund Balance (D-A)	\$83,846	\$3,548,499	\$1,708,076	\$3,548,499	(\$1,840,423)
Cash Flow Summary					
Revenue Total	\$5,985,762	\$5,706,413	\$5,864,134	\$5,934,497	\$6,004,859
Motor Vehicle Registration Fees	\$5,985,762	\$5,706,413	\$5,864,134	\$5,934,497	\$6,004,859
Private Donations	\$0	\$0	\$0	\$0	\$0
Expenses Total	\$5,901,916	\$2,157,913	\$7,704,557	\$5,934,497	\$6,004,859
Expenditures	\$5,901,916	\$2,157,913	\$7,704,557	\$5,934,497	\$6,004,859
Net Cash Flow	\$83,846	\$3,548,500	(\$1,840,423)	\$0	\$0

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2020-21 Budget Request
Fund 4350- "License Plate Cash Fund"
Section 42-3-301 (1)(b), C.R.S. (2019)

Cash Fund Reserve Balance	Actuals	Actuals	Appropriated	Requested	Projected
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$624,439	\$4,172,939	\$2,332,516	\$4,172,939	\$2,332,516
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 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 2020-21 Budget Request
Fund 4370 - "Licensing Services Cash Fund"
Section 42-2-114.5, C.R.S. (2019)

	Actuals FY 2017-18	Actuals FY 2018-19	Appropriated FY 2019-20	Requested FY 2020-21	Projected FY 2021-22
Year Beginning Fund Balance (A)	\$17,739,714	\$25,648,269	\$20,681,331	\$20,681,331	\$17,164,890
Changes in Cash Assets	\$7,479,184	(\$5,044,136)	(\$5,989,225)	(\$7,404,954)	(\$4,771,872)
Changes in Non-Cash Assets	\$351,745	\$123,029	\$0	\$0	\$0
Changes in Long-Term Assets	(\$846)	\$14,394	\$0	\$0	\$0
Changes in Total Liabilities	\$78,472	(\$60,224)	\$2,472,784	\$2,472,784	\$0
TOTAL CHANGES TO FUND BALANCE	\$7,908,555	(\$4,966,938)	(\$3,516,441)	(\$4,932,170)	(\$4,771,872)
Assets Total	\$29,855,108	\$24,948,395	\$18,959,169	\$17,543,440	\$14,187,297
Cash (B)	\$28,688,136	\$23,644,000	\$17,654,774	\$16,239,045	\$12,882,902
Other Assets (Prepaid Rent)	\$138,879	\$153,273	\$153,273	\$153,273	\$153,273
Receivables	\$1,028,093	\$1,151,122	\$1,151,122	\$1,151,122	\$1,151,122
Liabilities Total	\$4,206,839	\$4,267,063	\$1,794,279	\$1,794,279	\$1,794,279
Current Liabilities (C)	\$1,470,357	\$1,160,913	\$1,160,913	\$1,160,913	\$1,160,913
Accrued Liabilities	\$511,029	\$630,719	\$630,719	\$630,719	\$630,719
Fringe Liability Clearing	\$2,204,032	\$2,472,784	\$0	\$0	\$0
Deferred Inflow	\$21,421	\$2,647	\$2,647	\$2,647	\$2,647
Ending Fund Balance (D)	\$25,648,269	\$20,681,331	\$17,164,890	\$15,749,161	\$12,393,018
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$27,217,779	\$22,483,086	\$16,493,861	\$15,078,132	\$11,721,989
Change from Prior Year Fund Balance (D-A)	\$7,908,555	(\$4,966,938)	(\$3,516,441)	(\$4,932,170)	(\$4,771,872)
Cash Flow Summary					
Revenue Total	\$41,520,500	\$38,089,238	\$38,588,377	\$38,933,666	\$39,073,710
Drivers License Document Fees	\$37,936,311	\$34,668,771	\$35,398,593	\$35,639,974	\$35,770,558
Motor Vehicle Registrations	\$3,124,086	\$2,729,714	\$2,539,836	\$2,639,977	\$2,642,902
Interest	\$445,703	\$644,396	\$649,798	\$653,565	\$660,100
Miscellaneous Revenues - Operating Non-Exempt	\$150	\$40,580	\$150	\$150	\$150
Transfers from Federal	\$14,250	\$5,776	\$0	\$0	\$0
Expenses Total	\$33,611,947	\$43,056,176	\$42,104,818	\$43,865,836	\$43,845,582
Expenditures	\$33,611,947	\$43,056,176	\$42,104,818	\$43,865,836	\$43,845,582
Net Cash Flow	\$7,908,555	(\$4,966,938)	(\$3,516,441)	(\$4,932,170)	(\$4,771,872)

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2020-21 Budget Request
Fund 4370 - "Licensing Services Cash Fund"
Section 42-2-114.5, C.R.S. (2019)

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Projected	Requested
	FY 2017-18	FY 2017-18	FY 2018-19	FY 2019-20	FY 2021-22
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$25,648,269	\$20,681,331	\$17,164,890	\$15,749,161	\$12,393,018
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	\$25,648,269	\$20,681,331	\$17,164,890	\$15,749,161	\$12,393,018
Compliance Plan (narrative)	Exempt from the 16.5% reserve requirement as fees are set statutorily per C.R.S. 42-2-114.5 (1).				

Cash Fund Narrative Information	
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 2020-21 Budget Request
Fund 4380 - "First Time Drunk Driving Offender Account"
42-2-132 (4)(b)(II)(A), C.R.S. (2019)

	Actual FY 2017-18	Appropriated FY 2018-19	Requested FY 2019-20	Projected FY 2020-21	Projected FY 2021-22
Year Beginning Fund Balance (A)	\$1,742,210	\$744,161	\$454,236	\$454,236	\$311,274
Changes in Cash Assets	(\$993,456)	(\$286,399)	(\$173,518)	(\$108,403)	(\$204,017)
Changes in Non-Cash Assets	(\$379)	\$14	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	(\$4,213)	(\$3,540)	\$30,556	\$30,556	(\$1)
TOTAL CHANGES TO FUND BALANCE	(\$998,049)	(\$289,925)	(\$142,962)	(\$77,847)	(\$204,018)
Assets Total	\$790,846	\$504,461	\$330,943	\$396,058	\$126,926
Cash (B)	\$777,959	\$491,560	\$318,042	\$383,157	\$114,025
Receivables	\$12,887	\$12,901	\$12,901	\$12,901	\$12,901
Liabilities Total	\$46,685	\$50,225	\$19,669	\$19,669	\$19,670
Current Liabilities (C)	\$16,486	\$19,668	\$19,669	\$19,669	\$19,670
Accrued Liabilities	\$0	\$0	\$0	\$0	\$0
Fringe Liability Clearing	\$29,244	\$29,708	\$0	\$0	\$0
Deferred Inflows	\$955	\$849	\$0	\$0	\$0
Ending Fund Balance (D)	\$744,161	\$454,236	\$311,274	\$376,389	\$107,256
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$761,473	\$471,892	\$298,373	\$363,488	\$94,355
Change from Prior Year Fund Balance (D-A)	(\$998,049)	(\$289,925)	(\$142,962)	(\$77,847)	(\$204,018)
Cash Flow Summary					
Revenue Total	\$1,626,853	\$1,650,425	\$1,676,466	\$1,745,695	\$1,623,678
Driver License Reinstatement Fees	\$1,596,860	\$1,631,277	\$1,662,626	\$1,685,267	\$1,565,472
Interest	\$29,993	\$19,149	\$13,840	\$14,382	\$12,160
Transfers-Same Cabinet	\$0	\$0	\$0	\$46,046	\$46,046
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0
Expenses Total	\$2,624,902	\$1,940,019	\$1,819,428	\$1,823,542	\$1,827,696
Expenditures	\$2,624,902	\$1,940,019	\$1,819,428	\$1,823,542	\$1,827,696
Net Cash Flow	(\$998,049)	(\$289,594)	(\$142,962)	(\$77,847)	(\$204,018)

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2020-21 Budget Request
Fund 4380 - "First Time Drunk Driving Offender Account"
42-2-132 (4)(b)(II)(A), C.R.S. (2019)

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested	Projected
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$744,161	\$454,236	\$311,274	\$376,389	\$107,256
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. 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 2020-21 Budget Request
Fund 5030 - "State Lottery Fund"
Section 44-40-111 (1), C.R.S. (2019)

	Actuals FY 2017-18	Actuals FY 2018-19	Appropriated FY 2019-20	Requested FY 2020-21	Projected FY 2021-22
Year Beginning Fund Balance (A)	\$2,553,841	\$2,701,214	\$3,027,572	\$3,027,572	\$3,623,680
Changes in Cash Assets	\$220,762	\$9,041,041	(\$6,050,093)	(\$6,341,306)	(\$292,483)
Changes in Non-Cash Assets	\$1,773,027	\$3,079,656	(\$1,209,091)	(\$1,093,296)	\$1,103,949
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	(\$1,846,416)	(\$11,794,340)	\$7,855,292	\$8,518,154	\$79,148
TOTAL CHANGES TO FUND BALANCE	\$147,373	\$326,358	\$596,108	\$1,083,551	\$890,613
Assets Total	\$77,069,443	\$89,190,141	\$81,930,956	\$81,755,538	\$82,742,422
Cash (B)	\$47,915,450	\$56,956,492	\$50,906,399	\$50,615,186	\$50,613,916
Receivables	\$22,185,625	\$24,132,597	\$22,811,724	\$22,927,520	\$23,237,439
Other Assets	\$6,968,367	\$8,101,051	\$8,212,833	\$8,212,833	\$8,891,067
Liabilities Total	\$74,368,229	\$86,162,569	\$78,307,276	\$77,644,416	\$78,228,129
Current Liabilities (C)	\$73,557,364	\$85,363,818	\$77,502,468	\$76,839,608	\$77,426,350
Long Term Liabilities	\$810,865	\$798,751	\$804,808	\$804,808	\$801,780
Ending Fund Balance (D)	\$2,701,214	\$3,027,572	\$3,623,680	\$4,111,123	\$4,514,293
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets (B - C)	(\$25,641,913)	(\$28,407,326)	(\$26,596,069)	(\$26,224,422)	(\$26,812,434)
Change from Prior Year Fund Balance (D - A)	\$147,373	\$326,358	\$596,108	\$1,083,551	\$890,613
Cash Flow Summary					
Revenue Total	\$613,828,521	\$682,212,952	\$701,945,000	\$801,945,000	\$901,945,000
Business Licenses/Permits	\$62,853	\$64,470	\$64,000	\$64,000	\$64,000
Lottery Ticket Sales	\$611,993,333	\$679,779,611	\$700,000,000	\$800,000,000	\$900,000,000
Miscellaneous Sales (Enterprise)	\$0	\$0	\$0	\$0	\$0
Interest Income	\$935,239	\$1,480,237	\$1,000,000	\$1,000,000	\$1,000,000
Royalties	\$0	\$0	\$0	\$0	\$0
Disposal of Fixed Assets	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$837,096	\$888,635	\$881,000	\$881,000	\$881,000
Expenses Total	\$618,035,248	\$681,763,174	\$701,945,000	\$801,945,000	\$901,945,000
Expenditures	\$618,035,248	\$681,763,174	\$701,945,000	\$801,945,000	\$901,945,000
Change Requests (if Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	(\$4,206,727)	\$449,778	\$0	\$0	\$0

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2020-21 Budget Request
Fund 5030 - "State Lottery Fund"
Section 44-40-111 (1), C.R.S. (2019)

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested	Projected
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$2,701,214	\$3,027,572	\$3,623,680	\$4,111,123	\$ 4,514,293
Alternative Maximum 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 under Sections 44-40-111 (4) 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>				

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2020-21 Budget Request
Fund DRIV - "Colorado DRIVES Fund"
Section 42-1-211 (2)(II)(b), C.R.S. (2019)

	Actual FY 2017-18	Actual FY 2018-19	Appropriated FY 2019-20	Requested FY 2020-21	Projected FY 2021-22
Year Beginning Fund Balance (A)	\$0	\$0	\$0	\$0	\$0
Changes in Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$0	\$0	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$0	\$0	\$0	\$0	\$0
Assets Total	\$0	\$0	\$0	\$0	\$0
Cash (B)	\$0	\$0	\$0	\$0	\$0
Receivables	\$0	\$0	\$0	\$0	\$0
Inventories	\$0	\$0	\$0	\$0	\$0
Pre-paid Expenses	\$0	\$0	\$0	\$0	\$0
Liabilities Total	\$0	\$0	\$0	\$0	\$0
Current Liabilities (C)	\$0	\$0	\$0	\$0	\$0
Fringe Liability Clearing	\$0	\$0	\$0	\$0	\$0
Deferred Inflow	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$0	\$0	\$0	\$0	\$0
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$0	\$0	\$0	\$0	\$0
Change from Prior Year Fund Balance (D-A)	\$0	\$0	\$0	\$0	\$0
Cash Flow Summary					
Revenue Total	\$0	\$0	\$13,272,961	\$13,939,986	\$14,113,803
Fees & Specific Ownership Tax Collections	\$0	\$0	\$12,130,144	\$12,615,685	\$12,722,419
Interest	\$0	\$0	\$378,031	\$396,933	\$416,779
Miscellaneous Revenues	\$0	\$0	\$249,164	\$261,622	\$274,703
Interagency Transfer	\$0	\$0		\$0	\$0
Motorist Insurance Identification Fee Revenues	\$0	\$0	\$515,622	\$665,746	\$699,902
Expenses Total	\$0	\$0	\$15,777,986	\$15,777,986	\$15,777,986
Expenditures	\$0	\$0	\$15,777,986	\$15,777,986	\$15,777,986
Net Cash Flow	\$0	\$0	(\$2,505,025)	(\$1,838,000)	(\$1,664,183)

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2020-21 Budget Request
Fund DRIV - "Colorado DRIVES Fund"
Section 42-1-211 (2)(II)(b), C.R.S. (2019)

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested	Projected
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
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	Colorado DRIVES vehicle services account in the highway users tax fund is used for the purpose of providing funds for the development and operation of Colorado DRIVES. This includes operations performed under articles 3, 4, 6, 7, and 12 of title 42, to cover the costs of administration and enforcement of the motorist insurance identification database program created in section 42-7-604, and to purchase and issue license plates, decals, and validating tabs.				
Fee Sources	Vehicle Title Application Fees and Specific Ownership Taxes				
Non-Fee Sources					
Long Bill Groups Supported by Fund					