

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2021-22 Budget Request  
Fund 15Z0 - "Marijuana Cash Fund"  
Section 44-11-501, C.R.S. (2019)

	Actual FY 2018-19	Actual FY 2019-20	Appropriated FY 2020-21	Requested FY 2021-22	Projected FY 2022-23
<b>Year Beginning Fund Balance (A)</b>	<b>\$20,756,299</b>	<b>\$17,897,402</b>	<b>\$11,164,635</b>	<b>\$6,054,207</b>	<b>\$1,733,523</b>
Changes in Cash Assets	(\$2,813,637)	(\$6,460,915)	(\$6,152,670)	(\$4,271,062)	(\$4,921,574)
Changes in Non-Cash Assets	\$4,052	\$9,173	(\$4,587)	\$2,293	(\$1,147)
Changes in Long-Term Assets	(\$12,745)	(\$6,800)	\$3,400	(\$1,700)	\$850
Changes in Total Liabilities	(\$36,567)	(\$274,225)	\$1,043,428	(\$50,214)	\$25,107
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>(\$2,858,897)</b>	<b>(\$6,732,766)</b>	<b>(\$5,110,428)</b>	<b>(\$4,320,684)</b>	<b>(\$4,896,764)</b>
<b>Assets Total</b>	<b>\$18,910,026</b>	<b>\$12,451,485</b>	<b>\$6,297,629</b>	<b>\$2,027,159</b>	<b>(\$2,894,711)</b>
Cash (B)	\$18,880,288	\$12,419,373	\$6,266,704	\$1,995,642	(\$2,925,933)
Receivables	\$23,566	\$32,739	\$28,153	\$30,446	\$29,299
Other Assets	\$6,172	(\$628)	\$2,772	\$1,072	\$1,922
<b>Liabilities Total</b>	<b>\$1,012,626</b>	<b>\$1,286,851</b>	<b>\$243,423</b>	<b>\$293,637</b>	<b>\$268,530</b>
Current Liabilities (C)	\$142,994	\$343,852	\$243,423	\$293,637	\$268,530
Payable to State Departments - Other Department	\$0	\$0	\$0	\$0	\$0
Deferred Inflows	\$9,513	\$16,315			
Fringe Liability Clearing	\$860,119	\$926,685	\$0	\$0	\$0
<b>Ending Fund Balance</b>	<b>\$17,897,402</b>	<b>\$11,164,635</b>	<b>\$6,054,207</b>	<b>\$1,733,523</b>	<b>(\$3,163,242)</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>\$18,737,294</b>	<b>\$12,075,522</b>	<b>\$6,023,281</b>	<b>\$1,702,004</b>	<b>(\$3,194,463)</b>
<b>Change from Prior Year Fund Balance (D - A)</b>	<b>(\$2,858,897)</b>	<b>(\$6,732,767)</b>	<b>(\$5,110,428)</b>	<b>(\$4,320,684)</b>	<b>(\$4,896,765)</b>
<b>Cash Flow Summary</b>					
Revenue Total	\$12,278,327	\$12,167,929	\$14,397,890	\$14,881,983	\$14,881,983
Retail Marijuana Fee Revenue	\$4,697,077	\$4,389,665	\$5,042,207	\$5,431,294	\$5,431,294
Medical Marijuana Licenses	\$6,578,501	\$6,085,416	\$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	\$2,207	\$2,572	\$0	\$0	\$0
Unrealized Gain	\$0	\$0			
Fines	\$551,768	\$1,338,309	\$550,000	\$0	\$0
Interest	\$448,774	\$351,967	\$447,000	\$447,000	\$447,000
Operating Transfer from State Dept	\$0	\$0	\$0	\$0	\$0
Expenses Total	\$15,137,226	\$18,900,696	\$19,508,318	\$19,202,667	\$19,778,747
Expenditures	\$15,137,226	\$18,900,696	\$19,508,318	\$19,202,667	\$19,778,747
Transfer to Department of Agriculture	\$0	\$0	\$0	\$0	\$0
<b>Net Cash Flow</b>	<b>(\$2,858,899)</b>	<b>(\$6,732,767)</b>	<b>(\$5,110,428)</b>	<b>(\$4,320,684)</b>	<b>(\$4,896,764)</b>

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2021-22 Budget Request  
Fund 15Z0 - "Marijuana Cash Fund"  
Section 44-11-501, C.R.S. (2019)

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested	Projected
	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$17,897,402	\$11,164,635	\$6,054,207	\$1,733,523	(\$3,163,242)
Alternative Maximum Reserve Balance (amount set in statute or 16.5% of total expenses) Effective July 1, 2017	\$2,497,642	\$3,118,615	\$3,218,872	\$3,168,440	\$3,263,493
<b>Excess Uncommitted Fee Reserve Balance</b>	<b>\$15,399,760</b>	<b>\$8,046,020</b>	<b>\$2,835,335</b>	<b>(\$1,434,917)</b>	<b>(\$6,426,735)</b>
<b>Compliance Plan (narrative)</b>	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 2021-22 Budget Request  
Fund 16V0 - "Racing Cash Fund"  
Section 44-32-205 (1), C.R.S. (2019)

	Actual FY 2018-19	Actual FY 2019-20	Appropriated FY 2020-21	Requested FY 2021-22	Projected FY 2022-23
<b>Year Beginning Fund Balance (A)</b>	<b>\$156,086</b>	<b>\$162,068</b>	<b>\$209,545</b>	<b>\$150,047</b>	<b>\$230,328</b>
Changes in Cash Assets	\$6,536	\$126,611	(\$96,146)	\$60,865	(\$9,427)
Changes in Non-Cash Assets	(\$363)	(\$325)	\$163	(\$81)	\$41
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	(\$191)	(\$78,809)	\$36,486	\$19,497	(\$7,602)
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>\$5,982</b>	<b>\$47,477</b>	<b>(\$59,498)</b>	<b>\$80,281</b>	<b>(\$16,988)</b>
<b>Assets Total</b>	<b>\$304,449</b>	<b>\$430,735</b>	<b>\$334,751</b>	<b>\$395,535</b>	<b>\$386,149</b>
Cash (B)	\$304,124	\$430,735	\$334,588	\$395,453	\$386,027
Receivables	\$325	\$0	\$163	\$81	\$122
Other Assets	\$0	\$0	\$0	\$0	\$0
<b>Liabilities Total</b>	<b>\$142,381</b>	<b>\$221,190</b>	<b>\$184,704</b>	<b>\$165,207</b>	<b>\$172,809</b>
Current Liabilities (C)	\$64,961	\$138,929	\$104,863	\$89,862	\$93,697
Fringe Liability Clearing	\$77,420	\$82,262	\$79,841	\$75,345	\$79,112
<b>Ending Fund Balance (D)</b>	<b>\$162,068</b>	<b>\$209,545</b>	<b>\$150,047</b>	<b>\$230,328</b>	<b>\$213,340</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>\$239,163</b>	<b>\$291,806</b>	<b>\$229,725</b>	<b>\$305,592</b>	<b>\$292,330</b>
<b>Change from Prior Year Fund Balance (F, D - A)</b>	<b>\$5,982</b>	<b>\$47,477</b>	<b>(\$59,498)</b>	<b>\$80,281</b>	<b>(\$16,988)</b>
<b>Cash Flow Summary</b>					
Revenue Total	\$1,312,578	\$1,387,962	\$1,392,353	\$1,526,695	\$1,429,428
Taxes	\$0	\$0	\$0	\$0	\$0
Business Licenses/Permits/Fees	\$1,310,861	\$1,387,622	\$1,392,353	\$1,526,695	\$1,429,428
Professional and Occupational Licenses	\$1,267	\$340	\$0	\$0	\$0
Other Business Licenses and Permits	\$0	\$0			
Operating Transfer from Same State Dept	\$450	\$0	\$0	\$0	\$0
Expenses Total (G)	\$1,306,596	\$1,340,486	\$1,451,851	\$1,446,414	\$1,446,416
Expenditures	\$1,306,596	\$1,340,486	\$1,451,851	\$1,446,414	\$1,446,416
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
<b>Net Cash Flow (E)</b>	<b>\$5,982</b>	<b>\$47,477</b>	<b>(\$59,498)</b>	<b>\$80,281</b>	<b>(\$16,988)</b>

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2021-22 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 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$162,068	\$209,545	\$150,047	\$230,328	\$213,340
Alternative Maximum Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$215,588	\$221,180	\$239,555	\$238,658	\$238,659
<b>Excess Uncommitted Fee Reserve Balance</b>	<b>(\$53,520)</b>	<b>(\$11,635)</b>	<b>(\$89,508)</b>	<b>(\$8,330)</b>	<b>(\$25,319)</b>
<b>Compliance Plan (narrative)</b>	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  
Department of Revenue  
FY 2021-22 Budget Request  
Fund 26B0 - "Gambling Payment Intercept Cash Fund"  
44-33-106 (1), C.R.S. (2019)

	Actual FY 2018-19	Actual FY 2019-20	Appropriated FY 2020-21	Requested FY 2021-22	Projected FY 2022-23
<b>Year Beginning Fund Balance (A)</b>	<b>\$75,015</b>	<b>\$84,725</b>	<b>\$90,746</b>	<b>\$102,433</b>	<b>\$114,120</b>
Changes in Cash Assets	\$9,240	\$6,511	\$11,712	\$11,713	\$11,714
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$470	(\$490)	(\$25)	(\$26)	(\$27)
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>\$9,710</b>	<b>\$6,021</b>	<b>\$11,687</b>	<b>\$11,687</b>	<b>\$11,687</b>
<b>Assets Total</b>	<b>\$84,725</b>	<b>\$91,236</b>	<b>\$102,948</b>	<b>\$114,661</b>	<b>\$126,375</b>
Cash (B)	\$84,725	\$91,236	\$102,948	\$114,661	\$126,375
Receivables	\$0	\$0	\$0	\$0	\$0
Other Assets	\$0	\$0	\$0	\$0	\$0
<b>Liabilities Total</b>	<b>\$0</b>	<b>\$490</b>	<b>\$515</b>	<b>\$540</b>	<b>\$567</b>
Current Liabilities (C)	\$0	\$490	\$515	\$540	\$567
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance (D)</b>	<b>\$84,725</b>	<b>\$90,746</b>	<b>\$102,433</b>	<b>\$114,120</b>	<b>\$125,807</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>\$84,725</b>	<b>\$90,746</b>	<b>\$102,433</b>	<b>\$114,120</b>	<b>\$125,807</b>
<b>Change from Prior Year Fund Balance (F, = D - A)</b>	<b>\$9,710</b>	<b>\$6,021</b>	<b>\$11,687</b>	<b>\$11,687</b>	<b>\$11,687</b>
<b>Cash Flow Summary</b>					
Revenue Total	\$15,860	\$10,721	\$29,000	\$29,000	\$29,000
Service Charges From External Sources	\$15,860	\$10,721	\$29,000	\$29,000	\$29,000
Expenses Total (G)	\$6,150	\$4,700	\$17,313	\$17,313	\$17,313
Expenditures	\$6,150	\$4,700	\$17,313	\$17,313	\$17,313
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
<b>Net Cash Flow (E)</b>	<b>\$9,710</b>	<b>\$6,021</b>	<b>\$11,687</b>	<b>\$11,687</b>	<b>\$11,687</b>

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2021-22 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 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$84,725	\$90,746	\$102,433	\$114,120	\$125,807
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 2021-22 Budget Request

## Fund 1920 - Auto Dealers License Fund

## Section 44-20-133 (1), C.R.S. (2019)

	Actual	Actual	Appropriated	Requested	Projected
	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
<b>Year Beginning Fund Balance (A)</b>	<b>\$584,191</b>	<b>\$415,346</b>	<b>\$609,452</b>	<b>\$391,905</b>	<b>\$378,180</b>
Changes in Cash Assets	(\$180,180)	\$196,146	(\$219,004)	(\$13,214)	(\$12,559)
Changes in Non-Cash Assets	(\$11,720)	(\$5,912)	\$2,956	(\$1,478)	\$739
Changes in Long-Term Assets	\$14,902	(\$14,878)	\$7,439	(\$3,720)	\$1,860
Changes in Total Liabilities	\$8,153	\$18,748	(\$8,938)	\$4,687	(\$2,344)
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>(\$168,845)</b>	<b>\$194,104</b>	<b>(\$217,547)</b>	<b>(\$13,725)</b>	<b>(\$12,304)</b>
<b>Assets Total</b>	<b>\$666,350</b>	<b>\$841,708</b>	<b>\$633,098</b>	<b>\$614,686</b>	<b>\$604,726</b>
Cash (B)	\$639,452	\$835,599	\$616,595	\$603,381	\$590,822
Receivables	\$10,436	\$4,524	\$7,480	\$6,002	\$6,741
Other Assets	\$16,462	\$1,584	\$9,023	\$5,303	\$7,163
<b>Liabilities Total</b>	<b>\$251,004</b>	<b>\$232,256</b>	<b>\$241,194</b>	<b>\$236,507</b>	<b>\$238,851</b>
Current Liabilities (C)	\$29,762	\$13,054	\$21,408	\$17,231	\$19,320
Deferred Inflows	\$436	\$436	\$436	\$436	\$436
Fringe Liability Clearing	\$220,806	\$218,766	\$219,786	\$219,276	\$219,531
<b>Ending Fund Balance (D)</b>	<b>\$415,346</b>	<b>\$609,452</b>	<b>\$391,905</b>	<b>\$378,180</b>	<b>\$365,876</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>\$609,690</b>	<b>\$822,545</b>	<b>\$595,187</b>	<b>\$586,150</b>	<b>\$571,502</b>
<b>Change from Prior Year Fund Balance (F, = D - A)</b>	<b>(\$168,845)</b>	<b>\$194,105</b>	<b>(\$217,547)</b>	<b>(\$13,725)</b>	<b>(\$12,304)</b>
<b>Cash Flow Summary</b>					
Revenue Total	\$3,775,333	\$3,993,442	\$3,688,205	\$3,791,705	\$3,791,705
Fees	\$3,774,223	\$3,993,157	\$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	\$1,110	\$285	\$0	\$0	\$0
9533 Revenue Object Code--not in Chart of Accts	\$0	\$0			
Operating Transfer from State Dept - Same Cabinet Interfund	\$0	\$0	\$0	\$0	\$0
Expenses Total (G)	\$3,944,177	\$3,799,337	\$3,905,752	\$3,805,429	\$3,804,009
Expenditures	\$3,944,177	\$3,799,337	\$3,905,752	\$3,805,429	\$3,804,009
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
<b>Net Cash Flow (E)</b>	<b>(\$168,844)</b>	<b>\$194,105</b>	<b>(\$217,547)</b>	<b>(\$13,725)</b>	<b>(\$12,304)</b>

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2021-22 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 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$415,346	\$609,452	\$391,905	\$378,180	\$365,876
Alternative Maximum Reserve Balance (amount set in statute or 16.5% of total expenses)	\$650,789	\$626,891	\$644,449	\$627,896	\$627,662
<b>Excess Uncommitted Fee Reserve Balance</b>	<b>(\$235,443)</b>	<b>(\$17,439)</b>	<b>(\$252,544)</b>	<b>(\$249,716)</b>	<b>(\$261,786)</b>
<b>Compliance Plan (narrative)</b>	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 2021-22 Budget Request  
Fund 2360 - Liquor Enforcement Division and State Licensing Authority Cash Fund  
Section 44-6-101, C.R.S. (2019)

	Actual FY 2018-19	Actual FY 2019-20	Appropriated FY 2020-21	Requested FY 2021-22	Projected FY 2022-23
<b>Year Beginning Fund Balance (A)</b>	<b>\$1,432,672</b>	<b>\$686,635</b>	<b>\$505,895</b>	<b>\$14,820</b>	<b>(\$170,565)</b>
Changes in Cash Assets	(\$681,843)	(\$234,023)	(\$438,114)	(\$231,273)	(\$165,569)
Changes in Non-Cash Assets	(\$473)	\$2,403	(\$7,630)	\$3,815	(\$1,908)
Changes in Long-Term Assets	\$11,097	(\$11,080)	(\$17)	\$9	(\$4)
Changes in Total Liabilities	(\$74,818)	\$61,959	(\$45,313)	\$42,064	(\$17,904)
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>(\$746,037)</b>	<b>(\$180,741)</b>	<b>(\$491,075)</b>	<b>(\$185,385)</b>	<b>(\$185,385)</b>
<b>Assets Total</b>	<b>\$1,011,074</b>	<b>\$768,374</b>	<b>\$322,612</b>	<b>\$95,163</b>	<b>(\$72,318)</b>
Cash (B)	\$980,495	\$746,472	\$308,358	\$77,085	(\$88,484)
Receivables	\$15,901	\$18,304	\$10,673	\$14,489	\$12,581
Other Assets	\$14,678	\$3,598	\$3,581	\$3,590	\$3,585
<b>Liabilities Total</b>	<b>\$324,439</b>	<b>\$262,480</b>	<b>\$307,793</b>	<b>\$265,729</b>	<b>\$283,633</b>
Current Liabilities (C)	\$118,485	\$68,313	\$76,948	\$72,631	\$74,789
Deferred Inflows	\$6,599	\$7,325	\$0	\$0	\$0
Fringe Liability Clearing	\$199,355	\$186,842	\$230,845	\$193,098	\$208,843
<b>Ending Fund Balance (D)</b>	<b>\$686,635</b>	<b>\$505,895</b>	<b>\$14,820</b>	<b>(\$170,565)</b>	<b>(\$355,950)</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>\$862,010</b>	<b>\$678,159</b>	<b>\$231,410</b>	<b>\$4,454</b>	<b>(\$163,274)</b>
<b>Change from Prior Year Fund Balance (F, = D - A)</b>	<b>(\$746,037)</b>	<b>(\$180,740)</b>	<b>(\$491,076)</b>	<b>(\$185,385)</b>	<b>(\$185,385)</b>
<b>Cash Flow Summary</b>					
Revenue Total	\$2,894,101	\$2,955,464	\$2,742,035	\$3,108,205	\$3,108,205
Fees	\$2,893,531	\$2,955,464	\$2,742,035	\$3,108,205	\$3,108,205
Transfers	\$0	\$0	\$0	\$0	\$0
Not on Chart of Accounts--9533	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$570	\$0	\$0	\$0	\$0
Expenses Total (G)	\$3,640,137	\$3,136,204	\$3,233,111	\$3,293,590	\$3,293,590
Expenditures	\$3,640,137	\$3,136,204	\$3,233,111	\$3,293,590	\$3,293,590
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
<b>Net Cash Flow (E)</b>	<b>(\$746,036)</b>	<b>(\$180,740)</b>	<b>(\$491,076)</b>	<b>(\$185,385)</b>	<b>(\$185,385)</b>

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2021-22 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 FY 2018-19	Actual FY 2019-20	Appropriated FY 2020-21	Requested FY 2021-22	Projected FY 2022-23
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$686,635	\$505,895	\$14,820	(\$170,565)	(\$355,950)
Alternative Maximum Reserve Balance (amount set in statute or 16.5% of total expenses)	\$600,623	\$517,474	\$533,463	\$543,442	\$543,442
<b>Excess Uncommitted Fee Reserve Balance</b>	<b>\$86,012</b>	<b>(\$11,579)</b>	<b>(\$518,643)</b>	<b>(\$714,007)</b>	<b>(\$899,392)</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.

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2021-22 Budget Request  
Fund 4010 - "Limited Gaming Fund"  
Section 44-30-701 (1), C.R.S. (2019)

	Actual	Actual	Appropriated	Requested	Projected
	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
<b>Year Beginning Fund Balance (A)</b>	<b>\$2,699,461</b>	<b>\$2,629,132</b>	<b>\$2,765,624</b>	<b>\$2,697,378</b>	<b>\$2,731,501</b>
Changes in Cash Assets	(\$1,243,280)	(\$34,608,000)	\$17,304,000	(\$8,652,000)	\$4,326,000
Changes in Non-Cash Assets	\$5,288	(\$6,548)	\$3,274	(\$1,637)	\$818
Changes in Long-Term Assets	\$136,257	(\$8,352,240)	\$4,176,120	(\$2,088,060)	\$1,044,030
Changes in Total Liabilities	\$1,031,407	\$43,103,280	(\$21,551,640)	\$10,775,820	(\$5,387,910)
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>(\$70,328)</b>	<b>\$136,492</b>	<b>(\$68,246)</b>	<b>\$34,123</b>	<b>(\$17,062)</b>
<b>Assets Total</b>	<b>\$97,809,344</b>	<b>\$54,842,555</b>	<b>\$76,325,949</b>	<b>\$65,584,253</b>	<b>\$70,955,101</b>
Cash (B)	\$84,281,824	\$49,673,824	\$66,977,824	\$58,325,824	\$62,651,824
Receivables	\$13,505,778	\$5,153,538	\$9,329,658	\$7,241,598	\$8,285,628
Other Assets	\$21,742	\$15,194	\$18,468	\$16,831	\$17,649
<b>Liabilities Total</b>	<b>\$95,180,208</b>	<b>\$52,076,928</b>	<b>\$73,628,568</b>	<b>\$62,852,748</b>	<b>\$68,240,658</b>
Current Liabilities (C)	\$95,175,233	\$52,071,953	\$73,623,593	\$62,847,773	\$68,235,683
Long Term Liabilities	\$4,975	\$4,975	\$4,975	\$4,975	\$4,975
<b>Ending Fund Balance (D)</b>	<b>\$2,629,133</b>	<b>\$2,765,624</b>	<b>\$2,697,378</b>	<b>\$2,731,501</b>	<b>\$2,714,439</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>(\$10,893,409)</b>	<b>(\$2,398,129)</b>	<b>(\$6,645,769)</b>	<b>(\$4,521,949)</b>	<b>(\$5,583,859)</b>
<b>Change from Prior Year Fund Balance (D - A)</b>	<b>(\$70,328)</b>	<b>\$136,492</b>	<b>(\$68,246)</b>	<b>\$34,123</b>	<b>(\$17,062)</b>
<b>Cash Flow Summary</b>					
Revenue Total	\$128,924,183	\$82,583,005	\$126,821,788	\$127,222,293	\$127,222,293
Gaming Taxes	\$104,810,238	\$67,361,541	\$104,930,063	\$105,266,487	\$105,266,487
Extended Limited Gaming Tax	\$21,090,054	\$12,973,929	\$19,986,679	\$20,050,759	\$20,050,759
Gaming Licenses/Fee Setting	\$661,486	\$600,036	\$618,125	\$618,125	\$618,125
Other Charges for Services	\$287,015	\$226,273	\$262,493	\$262,493	\$262,493
Credit Card Fees Nonexempt	\$2,164	\$1,907	\$0	\$0	\$0
Other Fines	\$179,468	\$14,136	\$0	\$0	\$0
Private grants	\$293,181	\$0	\$0	\$0	\$0
Operating Transfer from State Department	\$316,121	\$278,732	\$0	\$0	\$0
Interest Income	\$1,081,023	\$948,553	\$1,024,428	\$1,024,428	\$1,024,428
Interest Income Exmpt	\$203,005	\$177,460	\$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	\$439	\$0	\$0	\$0
Expenses Total	\$128,103,553	\$82,447,106	\$126,577,682	\$127,287,106	\$127,222,293
Expenditures	\$127,787,432	\$82,168,374	\$126,577,682	\$127,287,106	\$127,222,293
Operating Transfer to State Department	\$316,121	\$278,732	\$0	\$0	\$0
Distributions	\$0	\$0	\$0	\$0	\$0
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	\$820,630	\$135,899	\$244,106	(\$64,813)	(\$0)

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2021-22 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	\$2,629,133	\$2,765,624	\$2,697,378	\$2,731,501	\$2,714,439
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

	Actual	Actual	Appropriated	Requested	Projected
	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
<b>Year Beginning Fund Balance (A)</b>	<b>\$14,460,341</b>	<b>\$18,185,984</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Changes in Cash Assets	\$3,659,584	(\$17,498,929)	\$0	\$0	\$0
Changes in Non-Cash Assets	\$16,751	(\$1,111,846)	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$49,308	\$424,792	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$3,725,643	(\$18,185,984)	\$0	\$0	\$0
<b>Assets Total</b>	<b>\$18,610,776</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Cash (B)	\$17,498,929	\$0	\$0	\$0	\$0
Receivables	\$1,111,846	\$0	\$0	\$0	\$0
Inventories	\$0	\$0	\$0	\$0	\$0
Pre-paid Expenses	\$0	\$0	\$0	\$0	\$0
<b>Liabilities Total</b>	<b>\$424,792</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Current Liabilities (C)	\$157,040	\$0	\$0	\$0	\$0
Fringe Liability Clearing	\$267,752	\$0	\$0	\$0	\$0
Deferred Inflow	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance (D)</b>	<b>\$18,185,984</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
<b>Net Cash Assets - (B-C)</b>	<b>\$17,341,890</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Change from Prior Year Fund Balance (D-A)</b>	<b>\$4,518,248</b>	<b>(\$18,185,984)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Cash Flow Summary</b>					
Revenue Total	\$14,128,617	\$0	\$0	\$0	\$0
Fees & Specific Ownership Tax Collections	\$13,202,656	\$0	\$0	\$0	\$0
Interest	\$360,029	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$565,932	\$0	\$0	\$0	\$0
Interagency Transfer	\$0	\$0	\$0	\$0	\$0
Motorist Insurance Identification Fee Revenues	\$0	\$0	\$0	\$0	\$0
Expenses Total	\$10,733,420	\$0	\$0	\$0	\$0
Expenditures	\$10,733,420	\$0	\$0	\$0	\$0
Net Cash Flow	\$3,395,197	\$0	\$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
<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				
<b>Cash Fund Narrative Information</b>					
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 2021-22 Budget Request  
Fund 4050 - "Driver's License Administration Revocation Account"  
Section 42-2-132 (4)(b), C.R.S. (2019)

	Actual FY 2018-19	Actual FY 2019-20	Appropriated FY 2020-21	Requested FY 2021-22	Projected FY 2022-23
<b>Year Beginning Fund Balance (A) *</b>	<b>\$0</b>	<b>\$1,017</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Changes in Cash Assets	(\$346,547)	(\$27,734)	\$0	\$0	\$0
Changes in Non-Cash Assets	\$0	\$16,632	\$0	\$0	\$0
Changes in Long-Term Assets	(\$90)	(\$12)	\$0	\$0	\$0
Changes in Total Liabilities	\$347,654	\$10,098	\$0	\$0	\$0
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>\$1,017</b>	<b>(\$1,017)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Assets Total</b>	<b>\$284,846</b>	<b>\$273,731</b>	<b>\$273,731</b>	<b>\$273,731</b>	<b>\$273,731</b>
Cash (B)	\$282,093	\$254,359	\$254,359	\$254,359	\$254,359
Receivables	\$0	\$16,632	\$16,632	\$16,632	\$16,632
Other Assets	\$2,753	\$2,741	\$2,741	\$2,741	\$2,741
<b>Liabilities Total</b>	<b>\$283,829</b>	<b>\$273,731</b>	<b>\$273,731</b>	<b>\$273,731</b>	<b>\$273,731</b>
Current Liabilities (C)	\$75,020	\$54,418	\$54,418	\$54,418	\$54,418
Fringe Liability Clearing	\$208,809	\$219,313	\$219,313	\$219,313	\$219,313
Payable to Other State Departments	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance (D)</b>	<b>\$1,017</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>Net Cash Assets (B - C)</b>	<b>\$207,073</b>	<b>\$199,941</b>	<b>\$199,941</b>	<b>\$199,941</b>	<b>\$199,941</b>
<b>Change from Prior Year Fund Balance (D - A)</b>	<b>\$1,017</b>	<b>(\$1,017)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Cash Flow Summary</b>					
Revenue Total	\$5,935,910	\$5,548,702	\$6,249,157	\$6,249,157	\$6,249,157
Transfers in from HUTF	\$5,935,910	\$5,548,702	\$6,249,157	\$6,249,157	\$6,249,157
Expenses Total	\$5,935,910	\$5,548,702	\$6,249,157	\$6,249,157	\$6,249,157
Expenditures	\$5,935,910	\$5,548,702	\$6,249,157	\$6,249,157	\$6,249,157
Net Cash Flow	\$0	\$0	\$0	\$0	\$0

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2021-22 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 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$1,017	\$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 2021-22 Budget Request  
Fund 4350- "License Plate Cash Fund"  
Section 42-3-301 (1)(b), C.R.S. (2019)

	Actuals FY 2018-19	Actuals FY 2019-20	Appropriated FY 2020-21	Requested FY 2021-22	Projected FY 2022-23
<b>Year Beginning Fund Balance (A)</b>	<b>\$624,439</b>	<b>\$4,172,939</b>	<b>\$3,394,136</b>	<b>\$3,394,136</b>	<b>\$756,383</b>
Changes in Cash Assets	\$3,570,335	(\$712,676)	(\$2,637,753)	\$259,022	\$750,000
Changes in Non-Cash Assets	(\$21,836)	(\$66,127)	\$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>\$3,548,499</b>	<b>(\$778,803)</b>	<b>(\$2,637,753)</b>	<b>\$259,022</b>	<b>\$750,000</b>
<b>Assets Total</b>	<b>\$4,172,939</b>	<b>\$3,394,136</b>	<b>\$756,383</b>	<b>\$3,653,158</b>	<b>\$1,506,383</b>
Cash (B)	\$3,633,665	\$2,920,989	\$283,236	\$3,180,011	\$1,033,236
Receivables	\$539,274	\$473,147	\$473,147	\$473,147	\$473,147
<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>\$4,172,939</b>	<b>\$3,394,136</b>	<b>\$756,383</b>	<b>\$3,653,158</b>	<b>\$1,506,383</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>\$3,633,665</b>	<b>\$2,920,989</b>	<b>\$283,236</b>	<b>\$3,180,011</b>	<b>\$1,033,236</b>
<b>Change from Prior Year Fund Balance (D-A)</b>	<b>\$83,846</b>	<b>(\$778,803)</b>	<b>(\$3,416,556)</b>	<b>(\$519,781)</b>	<b>(\$1,887,753)</b>
<b>Cash Flow Summary</b>					
Revenue Total	\$5,706,413	\$5,072,692	\$5,466,209	\$5,734,497	\$5,804,859
Motor Vehicle Registration Fees	\$5,706,413	\$5,072,692	\$5,466,209	\$5,734,497	\$5,804,859
Private Donations	\$0	\$0	\$0	\$0	\$0
Expenses Total	\$2,157,913	\$5,851,493	\$8,103,962	\$5,475,475	\$5,054,859
Expenditures	\$2,157,913	\$5,851,493	\$8,103,962	\$5,475,475	\$5,054,859
Net Cash Flow	\$3,548,500	(\$778,801)	(\$2,637,753)	\$259,022	\$750,000

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2021-22 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 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$4,172,939	\$3,394,136	\$756,383	\$3,653,158	\$1,506,383
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>	<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 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 2021-22 Budget Request  
Fund 4370 - "Licensing Services Cash Fund"  
Section 42-2-114.5, C.R.S. (2019)

	Actuals FY 2018-19	Actuals FY 2019-20	Appropriated FY 2020-21	Requested FY 2021-22	Projected FY 2022-23
<b>Year Beginning Fund Balance (A)</b>	<b>\$25,648,269</b>	<b>\$20,681,332</b>	<b>\$15,032,217</b>	<b>\$15,032,217</b>	<b>\$10,206,213</b>
Changes in Cash Assets	(\$5,044,136)	(\$4,301,181)	(\$7,507,475)	(\$7,981,276)	(\$3,756,957)
Changes in Non-Cash Assets	\$123,029	\$182,010	\$0	\$0	\$0
Changes in Long-Term Assets	\$14,394	\$9,381	\$0	\$0	\$0
Changes in Total Liabilities	(\$60,224)	(\$1,539,324)	\$2,681,471	\$2,681,471	\$0
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>(\$4,966,937)</b>	<b>(\$5,649,115)</b>	<b>(\$4,826,004)</b>	<b>(\$5,299,805)</b>	<b>(\$3,756,957)</b>
<b>Assets Total</b>	<b>\$24,948,395</b>	<b>\$20,838,605</b>	<b>\$13,331,130</b>	<b>\$12,857,329</b>	<b>\$9,574,173</b>
Cash (B)	\$23,644,000	\$19,342,819	\$11,835,344	\$11,361,543	\$8,078,387
Other Assets (Prepaid Rent)	\$153,273	\$162,654	\$162,654	\$162,654	\$162,654
Receivables	\$1,151,122	\$1,333,132	\$1,333,132	\$1,333,132	\$1,333,132
<b>Liabilities Total</b>	<b>\$4,267,063</b>	<b>\$5,806,387</b>	<b>\$3,124,916</b>	<b>\$3,124,916</b>	<b>\$3,124,916</b>
Current Liabilities (C)	\$1,160,913	\$3,093,454	\$3,093,454	\$3,093,454	\$3,093,454
Accrued Liabilities	\$630,719	\$5,601	\$5,601	\$5,601	\$5,601
Fringe Liability Clearing	\$2,472,784	\$2,681,471	\$0	\$0	\$0
Deferred Inflow	\$2,647	\$25,861	\$25,861	\$25,861	\$25,861
<b>Ending Fund Balance (D)</b>	<b>\$20,681,332</b>	<b>\$15,032,217</b>	<b>\$10,206,213</b>	<b>\$9,732,412</b>	<b>\$6,449,256</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>\$22,483,087</b>	<b>\$16,249,365</b>	<b>\$8,741,890</b>	<b>\$8,268,089</b>	<b>\$4,984,933</b>
<b>Change from Prior Year Fund Balance (D-A)</b>	<b>(\$4,966,937)</b>	<b>(\$5,649,115)</b>	<b>(\$4,826,004)</b>	<b>(\$5,299,805)</b>	<b>(\$3,756,957)</b>
<b>Cash Flow Summary</b>					
Revenue Total	\$38,089,238	\$36,234,192	\$37,278,814	\$38,566,031	\$40,088,625
Drivers License Document Fees	\$34,668,771	\$33,674,694	\$34,684,935	\$35,898,907	\$37,334,864
Motor Vehicle Registrations	\$2,729,714	\$2,031,753	\$2,092,705	\$2,165,950	\$2,252,588
Interest Income	\$644,396	\$501,024	\$501,024	\$501,024	\$501,024
Miscellaneous Revenues - Operating Non-Exempt	\$40,580	\$26,722	\$150	\$150	\$150
Transfers from Federal	\$5,776	\$0	\$0	\$0	\$0
Expenses Total	\$43,056,177	\$41,896,709	\$42,104,818	\$43,865,836	\$43,845,582
Expenditures	\$43,056,177	\$41,896,709	\$42,104,818	\$43,865,836	\$43,845,582
Net Cash Flow	(\$4,966,937)	(\$5,662,517)	(\$4,826,004)	(\$5,299,805)	(\$3,756,957)

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2021-22 Budget Request  
Fund 4370 - "Licensing Services Cash Fund"  
Section 42-2-114.5, C.R.S. (2019)

<b>Cash Fund Reserve Balance</b>	Actual	Actual	Appropriated	Projected	Requested
	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$20,681,332	\$15,032,217	\$10,206,213	\$9,732,412	\$6,449,256
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
<b>Excess Uncommitted Fee Reserve Balance</b>	<b>\$20,681,332</b>	<b>\$15,032,217</b>	<b>\$10,206,213</b>	<b>\$9,732,412</b>	<b>\$6,449,256</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 2021-22 Budget Request  
Fund 4380 - "First Time Drunk Driving Offender Account"  
42-2-132 (4)(b)(II)(A), C.R.S. (2019)

	Actual	Actual	Appropriated	Requested	Projected
	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
<b>Year Beginning Fund Balance (A)</b>	<b>\$744,161</b>	<b>\$441,335</b>	<b>\$717,420</b>	<b>\$717,420</b>	<b>\$510,871</b>
Changes in Cash Assets	(\$286,399)	\$302,916	(\$245,353)	(\$86,067)	(\$1,671)
Changes in Non-Cash Assets	(\$12,887)	\$17,896	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	(\$3,540)	(\$44,727)	\$38,803	\$38,803	(\$1)
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>(\$302,826)</b>	<b>\$276,085</b>	<b>(\$206,549)</b>	<b>(\$47,264)</b>	<b>(\$1,672)</b>
<b>Assets Total</b>	<b>\$491,560</b>	<b>\$812,372</b>	<b>\$567,019</b>	<b>\$726,305</b>	<b>\$565,348</b>
Cash (B)	\$491,560	\$794,476	\$549,123	\$708,409	\$547,452
Receivables	\$0	\$17,896	\$17,896	\$17,896	\$17,896
<b>Liabilities Total</b>	<b>\$50,225</b>	<b>\$94,952</b>	<b>\$56,149</b>	<b>\$56,149</b>	<b>\$56,150</b>
Current Liabilities (C)	\$19,668	\$56,148	\$56,149	\$56,149	\$56,150
Fringe Liability Clearing	\$29,708	\$37,748	\$0	\$0	\$0
Deferred Inflows	\$849	\$1,056	\$0	\$0	\$0
<b>Ending Fund Balance (D)</b>	<b>\$441,335</b>	<b>\$717,420</b>	<b>\$510,871</b>	<b>\$670,156</b>	<b>\$509,198</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>\$471,892</b>	<b>\$738,328</b>	<b>\$492,974</b>	<b>\$652,260</b>	<b>\$491,302</b>
<b>Change from Prior Year Fund Balance (D-A)</b>	<b>(\$302,826)</b>	<b>\$276,085</b>	<b>(\$206,549)</b>	<b>(\$47,264)</b>	<b>(\$1,673)</b>
<b>Cash Flow Summary</b>					
Revenue Total	\$1,650,425	\$1,421,595	\$1,533,273	\$1,609,786	\$1,655,427
Driver License Reinstatement Fees	\$1,631,277	\$1,406,882	\$1,519,433	\$1,595,404	\$1,643,267
Interest	\$19,149	\$14,712	\$13,840	\$14,382	\$12,160
Transfers-Same Cabinet	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0
Expenses Total	\$1,940,019	\$1,158,360	\$1,739,822	\$1,657,050	\$1,657,099
Expenditures	\$1,940,019	\$1,158,360	\$1,739,822	\$1,657,050	\$1,657,099
Net Cash Flow	(\$289,594)	\$263,234	(\$206,549)	(\$47,264)	(\$1,672)

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2021-22 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 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$441,335	\$717,420	\$510,871	\$670,156	\$509,198
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 2021-22 Budget Request  
Fund 5030 - "State Lottery Fund"  
Section 44-40-111 (1), C.R.S. (2019)

	Actuals FY 2018-19	Actuals FY 2019-20	Appropriated FY 2020-21	Requested FY 2021-22	Projected FY 2022-23
<b>Year Beginning Fund Balance (A)</b>	<b>\$2,701,214</b>	<b>\$3,027,572</b>	<b>\$3,055,636</b>	<b>\$3,055,636</b>	<b>\$5,334,559</b>
Changes in Cash Assets	\$9,041,041	(\$9,460,461)	\$3,270,422	\$3,014,824	(\$291,679)
Changes in Non-Cash Assets	\$3,079,656	\$6,683,501	(\$3,032,507)	(\$2,894,767)	\$1,977,422
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	(\$11,794,340)	\$2,805,024	\$2,041,008	\$3,471,477	\$93,078
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>\$326,358</b>	<b>\$28,064</b>	<b>\$2,278,923</b>	<b>\$3,591,533</b>	<b>\$1,778,819</b>
<b>Assets Total</b>	<b>\$89,190,141</b>	<b>\$86,413,180</b>	<b>\$86,651,095</b>	<b>\$86,533,237</b>	<b>\$88,336,838</b>
Cash (B)	\$56,956,492	\$47,496,031	\$50,766,453	\$50,510,855	\$50,474,774
Receivables	\$24,132,597	\$30,963,449	\$27,134,803	\$27,272,543	\$28,758,635
Other Assets	\$8,101,051	\$7,953,700	\$8,749,839	\$8,749,839	\$9,103,429
<b>Liabilities Total</b>	<b>\$86,162,569</b>	<b>\$83,357,545</b>	<b>\$81,316,536</b>	<b>\$79,886,069</b>	<b>\$81,223,459</b>
Current Liabilities (C)	\$85,363,818	\$82,614,672	\$80,545,724	\$79,115,256	\$80,466,616
Long Term Liabilities	\$798,751	\$742,874	\$770,812	\$770,812	\$756,843
<b>Ending Fund Balance (D)</b>	<b>\$3,027,572</b>	<b>\$3,055,636</b>	<b>\$5,334,559</b>	<b>\$6,647,169</b>	<b>\$7,113,378</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>(\$28,407,326)</b>	<b>(\$35,118,641)</b>	<b>(\$29,779,271)</b>	<b>(\$28,604,401)</b>	<b>(\$29,991,842)</b>
<b>Change from Prior Year Fund Balance (D - A)</b>	<b>\$473,731</b>	<b>\$28,064</b>	<b>\$2,278,923</b>	<b>\$3,591,533</b>	<b>\$1,778,819</b>
<b>Cash Flow Summary</b>					
Revenue Total	\$682,212,952	\$661,188,007	\$701,945,000	\$824,301,246	\$910,821,322
Business Licenses/Permits	\$64,470	\$66,040	\$64,000	\$64,000	\$64,000
Lottery Ticket Sales	\$679,779,611	\$658,839,497	\$700,000,000	\$822,356,246	\$908,876,322
Miscellaneous Sales (Enterprise)	\$0	\$0	\$0	\$0	\$0
Interest Income	\$1,480,237	\$1,397,282	\$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	\$888,635	\$885,188	\$881,000	\$881,000	\$881,000
Expenses Total	\$681,886,594	\$661,159,943	\$701,945,000	\$824,301,246	\$910,821,322
Expenditures	\$681,886,594	\$661,159,943	\$701,945,000	\$824,301,246	\$910,821,322
Change Requests (if Applicable)	\$0	\$0	\$0	\$0	\$0
<b>Net Cash Flow</b>	<b>\$326,358</b>	<b>\$28,064</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2021-22 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 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$3,027,572	\$3,055,636	\$5,334,559	\$6,647,169	\$ 7,113,378
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 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 2021-22 Budget Request  
Fund DRIV - "Colorado DRIVES Fund"  
Section 42-1-211 (2)(II)(b), C.R.S. (2019)

	Actual FY 2018-19	Actual FY 2019-20	Appropriated FY 2020-21	Requested FY 2021-22	Projected FY 2022-23
<b>Year Beginning Fund Balance (A)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,145,138</b>	<b>\$14,064,827</b>	<b>\$10,651,542</b>
Changes in Cash Assets	\$0	\$18,176,245	(\$4,080,311)	(\$3,382,178)	(\$2,967,438)
Changes in Non-Cash Assets	\$0	\$1,089,744	\$0	(\$31,107)	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$0	-\$1,120,851	(\$1,593,046)	\$0	\$0
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>\$0</b>	<b>\$18,145,138</b>	<b>(\$5,673,357)</b>	<b>(\$3,413,285)</b>	<b>(\$2,967,438)</b>
<b>Assets Total</b>	<b>\$0</b>	<b>\$19,265,989</b>	<b>\$15,185,678</b>	<b>\$11,772,393</b>	<b>\$8,804,955</b>
Cash (B)	\$0	\$18,176,245	\$14,095,934	\$10,713,756	\$7,746,318
Receivables	\$0	\$1,089,744	\$1,089,744	\$1,058,637	\$1,058,637
Inventories	\$0	\$0	\$0	\$0	\$0
Pre-paid Expenses	\$0	\$0	\$0	\$0	\$0
<b>Liabilities Total</b>	<b>\$0</b>	<b>\$1,120,852</b>	<b>\$1,120,851</b>	<b>\$1,120,851</b>	<b>\$1,120,851</b>
Current Liabilities (C)	\$0	\$796,523	\$796,523	\$796,523	\$796,523
Fringe Liability Clearing	\$0	\$324,328	\$324,328	\$324,328	\$324,328
Deferred Inflow	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance (D)</b>	<b>\$0</b>	<b>\$18,145,138</b>	<b>\$14,064,827</b>	<b>\$10,651,542</b>	<b>\$7,684,104</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>\$0</b>	<b>\$17,379,722</b>	<b>\$13,299,411</b>	<b>\$9,917,233</b>	<b>\$6,949,795</b>
<b>Change from Prior Year Fund Balance (D-A)</b>	<b>\$0</b>	<b>\$18,145,138</b>	<b>(\$4,080,311)</b>	<b>(\$3,413,285)</b>	<b>(\$2,967,438)</b>
<b>Cash Flow Summary</b>					
Revenue Total	\$0	\$31,306,741	\$13,272,961	\$13,939,986	\$14,113,803
Fees & Specific Ownership Tax Collections	\$0	\$12,701,450	\$12,130,144	\$12,615,685	\$12,722,419
Interest	\$0	\$60,704	\$378,031	\$396,933	\$416,779
Miscellaneous Revenues	\$0	\$1,150	\$249,164	\$261,622	\$274,703
Interagency Transfer	\$0	\$18,185,984	\$0	\$0	\$0
Operating transfer		\$357,453	\$0	\$0	\$0
Motorist Insurance Identification Fee Revenues	\$0	\$0	\$515,622	\$665,746	\$699,902
Expenses Total	\$0	\$12,802,354	\$17,353,271	\$17,353,271	\$17,081,241
Expenditures	\$0	\$12,802,354	\$17,353,271	\$17,353,271	\$17,081,241
Net Cash Flow	\$0	\$18,504,387	(\$4,080,310)	(\$3,413,285)	(\$2,967,438)

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2021-22 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 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
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				
<b>Cash Fund Narrative Information</b>					
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					

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2021-22 Budget Request  
Fund SBET - "Sports Betting Fund"  
Section 44-30-1509 (1) (a), C.R.S. (2019)

	Actual FY 2018-19	Actual FY 2019-20	Appropriated FY 2020-21	Requested FY 2021-22	Projected FY 2022-23
<b>Year Beginning Fund Balance (A)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,414,501</b>	<b>\$0</b>	<b>\$0</b>
Changes in Cash Assets	\$0	\$1,733,127	\$0	\$0	\$0
Changes in Non-Cash Assets	\$0	\$215,899	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$0	(\$534,525)	\$0	\$0	\$0
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>\$0</b>	<b>\$1,414,501</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Assets Total</b>	<b>\$0</b>	<b>\$1,949,026</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Cash (B)	\$0	\$1,733,127	\$0	\$0	\$0
Receivables	\$0	\$215,899	\$0	\$0	\$0
Pre-paid Expenses	\$0	\$0	\$0	\$0	\$0
<b>Liabilities Total</b>	<b>\$0</b>	<b>\$534,525</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Current Liabilities (C)	\$0	\$517,917	\$0	\$0	\$0
Fringe Liability Clearing	\$0	\$16,608	\$0	\$0	\$0
Deferred Inflow	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance (D)</b>	<b>\$0</b>	<b>\$1,414,501</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>Net Cash Assets - (B-C)</b>	<b>\$0</b>	<b>\$1,215,209</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Change from Prior Year Fund Balance (D-A)</b>	<b>\$0</b>	<b>\$1,414,501</b>	<b>(\$1,414,501)</b>	<b>\$0</b>	<b>\$0</b>
<b>Cash Flow Summary</b>					
Revenue Total	\$0	\$2,504,590	\$2,245,209	\$14,561,655	\$14,681,470
Sports Betting Taxes	\$0	\$311,698	\$311,698	\$12,615,685	\$12,722,419
Other Charges for Services	\$0	\$117,232	\$249,164	\$261,622	\$274,703
Licensing revenue	\$0	\$118,212	\$118,212	\$118,212	\$118,212
Operating Transfer from State Department	\$0	\$1,552,397	\$1,552,397	\$1,552,397	\$1,552,397
Interest Income	\$0	\$13,739	\$13,739	\$13,739	\$13,739
Interest Income Exempt	\$0	\$1,966	\$0	\$0	\$0
Unrealized gain/loss	\$0	\$0	\$0	\$0	\$0
Sports betting operations fees	\$0	\$390,500	\$0	\$0	\$0
Reimbursement Prior Year Expenses	\$0	\$0	\$0	\$0	\$0
Reimbursement for Pass-Through Electronic Credit Programming	\$0	\$0	\$0	\$0	\$0
Misc Revenues Nonexempt	\$0	(\$1,153)	\$0	\$0	\$0
Expenses Total	\$0	\$1,090,089	\$1,180,758	\$1,180,758	\$1,180,758
Expenditures	\$0	\$1,090,089	\$1,180,758	\$1,180,758	\$1,180,758
Operating Transfer to State Department					
Net Cash Flow	\$0	\$1,414,501	\$1,064,451	\$13,380,897	\$13,500,712

Schedule 9: Cash Funds Reports  
Department of Revenue  
FY 2021-22 Budget Request  
Fund SBET - "Sports Betting Fund"  
Section 44-30-1509 (1) (a), C.R.S. (2019)

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested	Projected
	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
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				
<b>Cash Fund Narrative Information</b>					
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					