

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2022-23 Budget Request
Fund 15Z0 - "Marijuana Cash Fund"
Section 44-11-501, C.R.S. (2019)

	Actual FY 2019-20	Actual FY 2020-21	Appropriated FY 2021-22	Requested FY 2022-23	Projected FY 2023-24
Year Beginning Fund Balance (A)	\$17,897,402	\$11,164,634	\$4,124,001	\$2,710,526	(\$3,181,586)
Changes in Cash Assets	(\$6,460,915)	(\$6,842,778)	(\$2,512,032)	(\$5,870,964)	(\$6,317,610)
Changes in Non-Cash Assets	\$9,173	(\$16,909)	\$8,455	(\$4,227)	\$2,114
Changes in Long-Term Assets	(\$6,800)	\$98,992	(\$49,496)	\$24,748	(\$12,374)
Changes in Total Liabilities	(\$274,225)	(\$279,938)	\$1,139,599	(\$41,669)	\$20,835
TOTAL CHANGES TO FUND BALANCE	(\$6,732,767)	(\$7,040,633)	(\$1,413,474)	(\$5,892,112)	(\$6,307,036)
Assets Total	\$12,451,485	\$5,690,790	\$3,137,717	(\$2,712,727)	(\$9,040,598)
Cash (B)	\$12,419,373	\$5,576,596	\$3,064,564	(\$2,806,400)	(\$9,124,010)
Receivables	\$32,739	\$15,830	\$24,284	\$20,057	\$22,171
Other Assets	(\$628)	\$98,364	\$48,868	\$73,616	\$61,242
Liabilities Total	\$1,286,851	\$1,566,789	\$427,190	\$468,860	\$448,025
Current Liabilities (C)	\$343,852	\$510,529	\$427,190	\$468,860	\$448,025
Deferred Inflows	\$16,315	\$14,965	\$0	\$0	\$0
Fringe Liability Clearing	\$926,685	\$1,041,295	\$0	\$0	\$0
Ending Fund Balance	\$11,164,634	\$4,124,001	\$2,710,526	(\$3,181,586)	(\$9,488,623)
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets (B - C)	\$12,075,522	\$5,066,067	\$2,637,374	(\$3,275,259)	(\$9,572,035)
Change from Prior Year Fund Balance (D - A)	(\$6,732,768)	(\$7,040,633)	(\$1,413,475)	(\$5,892,112)	(\$6,307,037)
Cash Flow Summary					
Revenue Total	\$13,067,444	\$12,292,465	\$15,974,573	\$13,105,544	\$13,172,827
Retail Marijuana Fee Revenue	\$4,389,665	\$4,896,905	\$5,171,764	\$5,223,481	\$5,275,716
Medical Marijuana Licenses	\$6,085,416	\$6,150,726	\$6,855,593	\$6,924,150	\$6,993,391
Not on Chart of Accounts-9533	\$11,208	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$2,572	\$3,892	\$3,683	\$3,702	\$3,720
Unrealized Gain	\$0	(\$33,616)	\$0	\$0	\$0
Fines	\$1,338,309	\$1,158,849	\$802,790	\$900,000	\$900,000
Interest	\$351,967	\$101,198	\$135,426	\$54,211	\$0
Enforcement Administration	\$296,352	(\$351,050)	\$0	\$0	\$0
Indirect Cost Transfer from State Dept	\$0	\$365,562	\$0	\$0	\$0
Operating Transfer from State Dept	\$591,956	\$0	\$3,005,317	\$0	\$0
Expenses Total	\$18,900,696	\$19,348,415	\$17,388,047	\$18,997,657	\$19,479,863
Expenditures	\$18,900,696	\$19,348,415	\$17,388,047	\$18,997,657	\$19,479,863
Transfer to Department of Agriculture	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	(\$5,833,251)	(\$7,055,949)	(\$1,413,474)	(\$5,892,113)	(\$6,307,036)

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FY 2022-23 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 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$11,164,634	\$4,124,001	\$2,710,526	(\$3,181,586)	\$17,897,402
Alternative Maximum Reserve Balance (amount set in statute or 16.5% of total expenses) Effective July 1, 2017	\$3,118,615	\$3,192,488	\$2,869,028	\$3,134,613	(\$6,460,915)
Excess Uncommitted Fee Reserve Balance	\$8,046,019	\$931,513	(\$158,502)	(\$6,316,199)	\$9,173
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.

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Department of Revenue
FY 2022-23 Budget Request
Fund 16V0 - "Racing Cash Fund"
Section 44-32-205 (1), C.R.S. (2019)

	Actual FY 2019-20	Actual FY 2020-21	Appropriated FY 2021-22	Requested FY 2022-23	Projected FY 2023-24
Year Beginning Fund Balance (A)	\$162,068	\$209,545	\$459,894	\$128,545	(\$41,427)
Changes in Cash Assets	\$126,611	\$127,267	(\$269,807)	(\$191,484)	(\$96,931)
Changes in Non-Cash Assets	(\$325)	\$75	(\$38)	\$19	(\$9)
Changes in Long-Term Assets	\$0	\$7,983	(\$3,992)	\$1,996	(\$998)
Changes in Total Liabilities	(\$78,809)	\$115,024	(\$57,512)	\$19,497	(\$6,551)
TOTAL CHANGES TO FUND BALANCE	\$47,477	\$250,349	(\$331,348)	(\$169,972)	(\$104,489)
Assets Total	\$430,735	\$566,060	\$292,224	\$102,755	\$4,816
Cash (B)	\$430,735	\$558,002	\$288,195	\$96,711	(\$220)
Receivables	\$0	\$75	\$38	\$56	\$47
Other Assets	\$0	\$7,983	\$3,992	\$5,987	\$4,989
Liabilities Total	\$221,191	\$106,167	\$163,679	\$144,182	\$150,733
Current Liabilities (C)	\$138,929	\$36,767	\$87,848	\$72,847	\$75,831
Fringe Liability Clearing	\$82,262	\$69,400	\$75,831	\$71,335	\$74,902
Ending Fund Balance (D)	\$209,545	\$459,894	\$128,545	(\$41,427)	(\$145,917)
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets (B - C)	\$291,806	\$521,235	\$200,347	\$23,864	(\$76,051)
Change from Prior Year Fund Balance (F, D - A)	\$47,477	\$250,349	(\$331,349)	(\$169,972)	(\$104,490)
Cash Flow Summary					
Revenue Total	\$1,360,868	\$1,633,990	\$1,263,179	\$1,269,626	\$1,376,107
Micellaneous Other Revenue--Operating Expenses	\$0	\$450	\$0	\$0	\$0
Business Licenses/Permits/Fees	\$1,387,622	\$1,632,349	\$1,262,741	\$1,269,184	\$1,375,660
Professional and Occupational Licenses	\$340	\$1,191	\$438	\$442	\$447
9533 Not on Chart of Accounts	\$2,127	\$0			
Indirects	\$0	\$0			
Operating Transfer from Same State Dept	(\$29,220)	\$0	\$0	\$0	\$0
Expenses Total (G)	\$1,340,486	\$1,383,642	\$1,594,527	\$1,439,598	\$1,480,596
Expenditures	\$1,340,486	\$1,383,642	\$1,594,527	\$1,439,598	\$1,480,596
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0

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Department of Revenue
FY 2022-23 Budget Request
Fund 16V0 - "Racing Cash Fund"
Section 44-32-205 (1), C.R.S. (2019)

	Actual	Actual	Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Net Cash Flow (E)	\$20,382	\$250,349	(\$331,348)	(\$169,972)	(\$104,489)

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2022-23 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 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$209,545	\$459,894	\$128,545	(\$41,427)	(\$145,917)
Alternative Maximum Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$221,180	\$228,301	\$263,097	\$237,534	\$244,298
Excess Uncommitted Fee Reserve Balance	(\$11,635)	\$231,593	(\$134,552)	(\$278,961)	(\$390,215)
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
Department of Revenue
FY 2022-23 Budget Request
Fund 26B0 - "Gambling Payment Intercept Cash Fund"
44-33-106 (1), C.R.S. (2019)

	Actual FY 2019-20	Actual FY 2020-21	Appropriated FY 2021-22	Requested FY 2022-23	Projected FY 2023-24
Year Beginning Fund Balance (A)	\$84,725	\$90,746	\$103,825	\$115,512	\$127,199
Changes in Cash Assets	\$6,511	\$13,409	\$11,728	\$11,730	\$11,732
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	(\$490)	(\$330)	(\$41)	(\$43)	(\$45)
TOTAL CHANGES TO FUND BALANCE	\$6,021	\$13,079	\$11,687	\$11,687	\$11,687
Assets Total	\$91,236	\$104,645	\$116,373	\$128,103	\$139,835
Cash (B)	\$91,236	\$104,645	\$116,373	\$128,103	\$139,835
Receivables	\$0	\$0	\$0	\$0	\$0
Other Assets	\$0	\$0	\$0	\$0	\$0
Liabilities Total	\$490	\$820	\$861	\$904	\$949
Current Liabilities (C)	\$490	\$820	\$861	\$904	\$949
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$90,746	\$103,825	\$115,512	\$127,199	\$138,886
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets (B - C)	\$90,746	\$103,825	\$115,512	\$127,199	\$138,886
Change from Prior Year Fund Balance (F, = D - A)	\$6,021	\$13,079	\$11,687	\$11,687	\$11,687
Cash Flow Summary					
Revenue Total	\$10,721	\$21,629	\$29,000	\$29,000	\$29,000
Service Charges From External Sources	\$10,721	\$21,629	\$29,000	\$29,000	\$29,000
Expenses Total (G)	\$4,700	\$8,550	\$17,313	\$17,313	\$17,313
Expenditures	\$4,700	\$8,550	\$17,313	\$17,313	\$17,313
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow (E)	\$6,021	\$13,079	\$11,687	\$11,687	\$11,687

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 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$90,746	\$103,825	\$115,512	\$127,199	\$138,886
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

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FY 2022-23 Budget Request
Fund 1920 - Auto Dealers License Fund
Section 44-20-133 (1), C.R.S. (2019)

	Actual FY 2019-20	Actual FY 2020-21	Appropriated FY 2021-22	Requested FY 2022-23	Projected FY 2023-24
Year Beginning Fund Balance (A)	\$415,346	\$609,451	\$1,806,365	\$972,577	(\$20,370)
Changes in Cash Assets	\$196,146	\$1,174,148	(\$822,842)	(\$998,639)	(\$985,768)
Changes in Non-Cash Assets	(\$5,912)	(\$1,129)	\$565	(\$282)	\$141
Changes in Long-Term Assets	(\$14,878)	\$16,070	(\$8,035)	\$4,018	(\$2,009)
Changes in Total Liabilities	\$18,748	\$7,825	(\$3,476)	\$1,956	(\$979)
TOTAL CHANGES TO FUND BALANCE	\$194,104	\$1,196,914	(\$833,788)	(\$992,947)	(\$988,615)
Assets Total	\$841,707	\$2,030,796	\$1,200,484	\$205,581	(\$782,055)
Cash (B)	\$835,599	\$2,009,747	\$1,186,905	\$188,266	(\$797,502)
Receivables	\$4,524	\$3,395	\$3,960	\$3,678	\$3,819
Other Assets	\$1,584	\$17,654	\$9,619	\$13,637	\$11,628
Liabilities Total	\$232,256	\$224,431	\$227,907	\$225,951	\$226,930
Current Liabilities (C)	\$13,054	\$17,409	\$15,231	\$16,320	\$15,776
Deferred Inflows	\$436	\$436	\$436	\$436	\$436
Fringe Liability Clearing	\$218,766	\$206,586	\$212,676	\$209,631	\$211,154
Ending Fund Balance (D)	\$609,451	\$1,806,365	\$972,577	(\$20,370)	(\$1,008,985)
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets (B - C)	\$822,545	\$1,992,338	\$1,171,674	\$171,946	(\$813,278)
Change from Prior Year Fund Balance (F, = D - A)	\$194,105	\$1,196,913	(\$833,788)	(\$992,947)	(\$988,615)
Cash Flow Summary					
Revenue Total	\$3,988,509	\$4,910,942	\$3,241,133	\$3,289,750	\$3,339,096
Fees	\$3,993,157	\$4,988,570	\$3,241,133	\$3,289,750	\$3,339,096
Refunds	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues - Operating Nonexempt	\$285	\$2,355	\$0	\$0	\$0
9533 Revenue Object Code--not in Chart of Accts	(\$4,933)	\$0			
Indirect Cost Transfers from State Departments	\$0	(\$79,983)			
Operating Transfer from State Dept - Same Cabinet Interfund	\$0	\$0	\$0	\$0	\$0
Expenses Total (G)	\$3,799,337	\$3,796,510	\$4,074,921	\$4,282,697	\$4,327,711
Expenditures	\$3,799,337	\$3,796,510	\$4,074,921	\$4,282,697	\$4,327,711
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow (E)	\$189,172	\$1,114,432	(\$833,788)	(\$992,947)	(\$988,615)

Schedule 9: Cash Funds Reports
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FY 2022-23 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 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$609,451	\$1,806,365	\$972,577	(\$20,370)	(\$1,008,985)
Alternative Maximum Reserve Balance (amount set in statute or 16.5% of total expenses)	\$626,891	\$626,424	\$672,362	\$706,645	\$714,072
Excess Uncommitted Fee Reserve Balance	(\$17,440)	\$1,179,941	\$300,215	(\$727,015)	(\$1,723,057)
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 2022-23 Budget Request
Fund 2360 - Liquor Enforcement Division and State Licensing Authority Cash Fund
Section 44-6-101, C.R.S. (2019)

	Actual FY 2019-20	Actual FY 2020-21	Appropriated FY 2021-22	Requested FY 2022-23	Projected FY 2023-24
Year Beginning Fund Balance (A)	\$686,635	\$505,894	\$489,368	\$2,594,616	\$2,556,020
Changes in Cash Assets	(\$234,023)	(\$59,350)	\$2,126,659	(\$56,214)	(\$62,046)
Changes in Non-Cash Assets	\$2,403	(\$8,097)	\$4,049	(\$2,024)	\$1,012
Changes in Long-Term Assets	(\$11,080)	\$10,884	(\$5,442)	\$2,721	(\$1,360)
Changes in Total Liabilities	\$61,959	\$40,036	(\$20,018)	\$16,922	(\$3,215)
TOTAL CHANGES TO FUND BALANCE	(\$180,741)	(\$16,526)	\$2,105,248	(\$38,596)	(\$65,609)
Assets Total	\$768,374	\$711,811	\$2,837,077	\$2,781,559	\$2,719,166
Cash (B)	\$746,472	\$687,123	\$2,813,782	\$2,757,567	\$2,695,522
Receivables	\$18,304	\$10,206	\$14,255	\$12,231	\$13,243
Other Assets	\$3,598	\$14,482	\$9,040	\$11,761	\$10,401
Liabilities Total	\$262,480	\$222,444	\$242,462	\$225,540	\$228,755
Current Liabilities (C)	\$68,313	\$42,593	\$55,453	\$49,023	\$52,238
Deferred Inflows	\$7,325	\$6,775	\$7,050	\$6,913	\$0
Fringe Liability Clearing	\$186,842	\$173,076	\$179,959	\$176,517	\$176,517
Ending Fund Balance (D)	\$505,894	\$489,368	\$2,594,616	\$2,556,020	\$2,490,411
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets (B - C)	\$678,159	\$644,530	\$2,758,329	\$2,708,545	\$2,643,284
Change from Prior Year Fund Balance (F, = D - A)	(\$180,741)	(\$16,526)	\$2,105,248	(\$38,596)	(\$65,609)

Cash Flow Summary					
Revenue Total	\$2,830,850	\$3,248,163	\$6,291,660	\$4,501,933	\$4,591,972
Fees	\$2,955,464	\$2,912,024	\$4,413,660	\$4,501,933	\$4,591,972
Transfers	\$0	\$0	\$0	\$0	\$0
Not on Chart of Accounts--9533	\$0	\$0	\$0	\$0	\$0
Not on Chart of Accounts--4229	(\$112,528)	\$405,570	\$0	\$0	\$0
Not on Chart of Accounts--9533	(\$12,086)	\$0	\$0	\$0	\$0
Indirects	\$0	(\$70,271)	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$840	\$0	\$0	\$0
General Fund Transfer			\$1,878,000		
Expenses Total (G)	\$3,136,205	\$3,334,960	\$4,186,412	\$4,540,529	\$4,657,581
Expenditures	\$3,136,204	\$3,334,960	\$4,186,412	\$4,540,529	\$4,657,581

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2022-23 Budget Request
Fund 2360 - Liquor Enforcement Division and State Licensing Authority Cash Fund
Section 44-6-101, C.R.S. (2019)

	Actual	Actual	Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow (E)	(\$305,355)	(\$86,798)	\$2,105,248	(\$38,596)	(\$65,609)

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2022-23 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 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$505,894	\$489,368	\$2,594,616	\$2,556,020	\$2,490,411
Alternative Maximum Reserve Balance (amount set in statute or 16.5% of total expenses)	\$517,474	\$550,268	\$690,758	\$749,187	\$768,501
Excess Uncommitted Fee Reserve Balance	(\$11,580)	(\$60,900)	\$1,903,858	\$1,806,833	\$1,721,910
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 2022-23 Budget Request
Fund 4010 - "Limited Gaming Fund"
Section 44-30-701 (1), C.R.S. (2019)

	Actual	Actual	Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Year Beginning Fund Balance (A)	\$2,629,136	\$2,765,628	\$2,267,873	\$2,587,483	\$2,709,948
Changes in Cash Assets	(\$34,608,000)	\$25,707,313	(\$12,782,924)	\$6,673,732	(\$3,212,266)
Changes in Non-Cash Assets	(\$6,548)	\$9,487	(\$4,744)	\$2,372	(\$1,186)
Changes in Long-Term Assets	(\$8,352,240)	\$12,337,711	(\$6,168,856)	\$3,084,428	(\$1,542,214)
Changes in Total Liabilities	\$43,103,280	(\$38,552,266)	\$19,276,133	(\$9,638,066)	\$4,819,033
TOTAL CHANGES TO FUND BALANCE	\$136,492	(\$497,755)	\$319,609	\$122,466	\$63,367
Assets Total	\$54,842,556	\$92,897,067	\$73,940,544	\$83,701,075	\$78,945,409
Cash (B)	\$49,673,824	\$75,381,137	\$62,598,213	\$69,271,945	\$66,059,679
Receivables	\$5,153,538	\$17,491,249	\$11,322,394	\$14,406,821	\$12,864,607
Other Assets	\$15,194	\$24,681	\$19,938	\$22,309	\$21,123
Liabilities Total	\$52,076,928	\$90,629,194	\$71,353,061	\$80,991,127	\$76,172,094
Current Liabilities (C)	\$52,071,953	\$90,624,219	\$71,348,086	\$80,986,152	\$76,167,119
Long Term Liabilities	\$4,975	\$4,975	\$4,975	\$4,975	\$4,975
Ending Fund Balance (D)	\$2,765,628	\$2,267,873	\$2,587,483	\$2,709,948	\$2,773,315
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets (B - C)	(\$2,398,129)	(\$15,243,082)	(\$8,749,873)	(\$11,714,207)	(\$10,107,440)
Change from Prior Year Fund Balance (D - A)	\$136,492	(\$497,755)	\$319,610	\$122,465	\$63,367
Cash Flow Summary					
Revenue Total	\$83,720,761	\$120,895,840	\$141,278,273	\$145,500,518	\$149,849,143
Gaming Taxes	\$67,361,541	\$100,634,579	\$117,459,796	\$120,987,761	\$124,617,395
Extended Limited Gaming Tax	\$12,973,929	\$19,845,846	\$22,373,295	\$23,045,288	\$23,736,647
Gaming Licenses/Fee Setting	\$600,036	\$622,115	\$701,529	\$715,560	\$729,871
Other Charges for Services	\$226,273	\$119,441	\$169,891	\$171,590	\$173,305
Credit Card Fees Nonexempt	(\$1,907)	(\$127)	\$0	\$0	\$0
Other Fines	\$14,136	\$1,764	\$0	\$0	\$0
Private grants	\$0	\$0	\$0	\$0	\$0
Operating Transfer from State Department	\$278,732	\$191,592	\$0	\$0	\$0
Interest Income	\$948,553	\$434,551	\$573,762	\$580,319	\$591,925
Interest Income Exempt	\$177,460	\$85,697	\$0	\$0	\$0
Reimbursement Prior Year Expenses	\$650	\$0	\$0	\$0	\$0
Reimbursement for Pass-Through Electronic Credit Programming	\$0	\$0	\$0	\$0	\$0
Insurance Recovery--Previous Years	\$0	\$5,000	\$0	\$0	\$0
Insurance Recovery-Current Year	\$3,350	\$0	\$0	\$0	\$0
Unrealized Gain (Loss)	\$1,150,276	(\$1,083,686)	\$0	\$0	\$0
Indirect Cost Transfers from Other State Departments	\$0	\$38,887	\$0	\$0	\$0
Misc Revenues Nonexempt	\$439	\$181	\$0	\$0	\$0
9533 Not on Chart of Accounts	(\$12,705)	\$0	\$0	\$0	\$0
Expenses Total	\$82,588,116	\$122,478,020	\$140,958,663	\$145,378,053	\$149,785,776
Expenditures	\$82,309,384	\$122,478,020	\$140,958,663	\$145,378,053	\$149,785,776
Operating Transfer to State Department	\$278,732	\$0	\$0	\$0	\$0
Distributions	\$0	\$0	\$0	\$0	\$0
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	\$1,132,645	(\$1,582,181)	\$319,610	\$122,465	\$63,367

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2022-23 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 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Uncommitted Fee Reserve Balance	\$2,765,628	\$2,267,873	\$2,587,483	\$2,709,948	\$2,773,315
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 2022-23 Budget Request
Fund 4040 - "Colorado State Titling and Registration Account"
Section 42-1-211 (2), C.R.S. (2019)

	Actual FY 2019-20	Actual FY 2020-21	Appropriated FY 2021-22	Requested FY 2022-23	Projected FY 2023-24
Year Beginning Fund Balance (A)	\$18,185,983	\$0	\$0	\$0	\$0
Changes in Cash Assets	(\$17,498,929)	\$0	\$0	\$0	\$0
Changes in Non-Cash Assets	(\$1,111,846)	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$424,792	\$0	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	(\$18,185,983)	\$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	\$0	\$0	\$0
Fees & Specific Ownership Tax Collections	\$0	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$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	(\$10,733,420)	\$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 2019-2020	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
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 2022-23 Budget Request
Fund 4050 - "Driver's License Administration Revocation Account"
Section 42-2-132 (4)(b), C.R.S. (2019)

	Actual FY 2019-20	Actual FY 2020-21	Appropriated FY 2021-22	Requested FY 2022-23	Projected FY 2023-24
Year Beginning Fund Balance (A) *	\$1,017	\$1	\$0	\$0	\$0
Changes in Cash Assets	(\$27,734)	\$73,292	\$0	\$0	\$0
Changes in Non-Cash Assets	\$16,632	(\$16,632)	\$0	\$0	\$0
Changes in Long-Term Assets	(\$12)	(\$1,478)	\$0	\$0	\$0
Changes in Total Liabilities	\$10,098	(\$55,183)	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	(\$1,016)	(\$1)	\$0	\$0	\$0
Assets Total	\$273,732	\$328,914	\$328,914	\$328,914	\$328,914
Cash (B)	\$254,359	\$327,651	\$327,651	\$327,651	\$327,651
Receivables	\$16,632	\$0	\$0	\$0	\$0
Other Assets	\$2,741	\$1,263	\$1,263	\$1,263	\$1,263
Liabilities Total	\$273,731	\$328,914	\$328,914	\$328,914	\$328,914
Current Liabilities (C)	\$54,418	\$75,775	\$75,775	\$75,775	\$75,775
Fringe Liability Clearing	\$219,313	\$244,919	\$244,919	\$244,919	\$244,919
Payable to Other State Departments	\$0	\$8,221	\$8,221	\$8,221	\$8,221
Ending Fund Balance (D)	\$1	\$0	\$0	\$0	\$0
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets (B - C)	\$199,941	\$251,876	\$251,876	\$251,876	\$251,876
Change from Prior Year Fund Balance (D - A)	\$1	(\$1)	\$0	\$0	\$0
Cash Flow Summary					
Revenue Total	\$5,677,863	\$5,482,848	\$6,249,157	\$6,249,157	\$6,249,157
Transfers in from HUTF	\$5,677,863	\$5,482,848	\$6,249,157	\$6,249,157	\$6,249,157
Expenses Total	\$5,548,702	\$5,311,281	\$6,249,157	\$6,249,157	\$6,249,157
Expenditures	\$5,548,702	\$5,311,281	\$6,249,157	\$6,249,157	\$6,249,157
Net Cash Flow	\$129,161	\$171,567	\$0	\$0	\$0

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2022-23 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 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$1	\$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
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 2022-23 Budget Request
Fund 4350- "License Plate Cash Fund"
Section 42-3-301 (1)(b), C.R.S. (2019)

	Actuals FY 2019-20	Actuals FY 2020-21	Appropriated FY 2021-22	Requested FY 2022-23	Projected FY 2023-24
Year Beginning Fund Balance (A)	\$4,172,939	\$3,394,136	\$4,413,518	\$4,413,518	\$1,733,790
Changes in Cash Assets	(\$712,676)	\$972,361	(\$2,679,728)	\$259,022	\$750,000
Changes in Non-Cash Assets	(\$66,127)	\$47,021	\$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	(\$778,803)	\$1,019,382	(\$2,679,728)	\$259,022	\$750,000
Assets Total	\$3,394,136	\$4,413,518	\$1,733,790	\$4,672,540	\$2,483,790
Cash (B)	\$2,920,989	\$3,893,350	\$1,213,622	\$4,152,372	\$1,963,622
Receivables	\$473,147	\$520,168	\$520,168	\$520,168	\$520,168
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)	\$3,394,136	\$4,413,518	\$1,733,790	\$4,672,540	\$2,483,790
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$2,920,989	\$3,893,350	\$1,213,622	\$4,152,372	\$1,963,622
Change from Prior Year Fund Balance (D-A)	\$83,846	\$1,019,382	(\$1,660,346)	\$1,278,404	(\$1,929,728)
Cash Flow Summary					
Revenue Total	\$5,072,692	\$6,073,552	\$5,466,209	\$5,734,497	\$5,804,859
Motor Vehicle Registration Fees	\$5,072,692	\$6,073,552	\$5,466,209	\$5,734,497	\$5,804,859
Private Donations	\$0	\$0	\$0	\$0	\$0
Expenses Total	\$5,851,493	\$7,490,889	\$8,145,937	\$5,475,475	\$5,054,859
Expenditures	\$5,851,493	\$7,490,889	\$8,145,937	\$5,475,475	\$5,054,859
Net Cash Flow	(\$778,801)	(\$1,417,337)	(\$2,679,728)	\$259,022	\$750,000

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2022-23 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 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$3,394,136	\$4,413,518	\$1,733,790	\$4,672,540	\$2,483,790
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 2022-23 Budget Request
Fund 4370 - "Licensing Services Cash Fund"
Section 42-2-114.5, C.R.S. (2019)

	Actuals FY 2019-20	Actuals FY 2020-21	Appropriated FY 2021-22	Requested FY 2022-23	Projected FY 2023-24
Year Beginning Fund Balance (A)	\$20,681,332	\$15,032,218	\$11,379,266	\$10,135,414	\$5,790,287
Changes in Cash Assets	(\$4,301,181)	(\$5,435,380)	(\$3,380,652)	(\$4,345,127)	\$54,027
Changes in Non-Cash Assets	\$182,010	\$660,308	\$0	\$0	\$0
Changes in Long-Term Assets	\$9,381	\$7,723	\$0	\$0	\$0
Changes in Total Liabilities	(\$1,539,324)	\$1,114,398	\$2,708,789	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	(\$5,649,114)	(\$3,652,952)	(\$671,863)	(\$4,345,127)	\$54,027
Assets Total	\$20,838,604	\$15,580,472	\$12,118,614	\$7,773,487	\$7,827,514
Cash (B)	\$19,342,819	\$13,907,439	\$10,526,787	\$6,181,660	\$6,235,687
Other Assets (Prepaid Rent)	\$162,654	\$170,377	\$170,377	\$170,377	\$170,377
Receivables	\$761,142	\$1,421,450	\$1,421,450	\$1,421,450	\$1,421,450
Unrealized Gain on Treasury Cash	\$571,989	\$81,206			
Liabilities Total	\$5,806,386	\$4,691,989	\$1,983,200	\$1,983,200	\$1,983,200
Current Liabilities (C)	\$3,093,454	\$1,949,140	\$1,949,140	\$1,949,140	\$1,949,140
Accrued Liabilities	\$5,601	\$7,697	\$7,697	\$7,697	\$7,697
Fringe Liability Clearing	\$2,681,471	\$2,708,789	\$0	\$0	\$0
Deferred Inflow	\$25,860	\$26,364	\$26,364	\$26,364	\$26,364
Ending Fund Balance (D)	\$15,032,218	\$11,379,266	\$10,135,414	\$5,790,287	\$5,844,314
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$16,249,365	\$11,958,299	\$8,577,648	\$4,232,521	\$4,286,548
Change from Prior Year Fund Balance (D-A)	(\$5,649,114)	(\$3,652,952)	(\$1,243,852)	(\$4,345,127)	\$54,027
Cash Flow Summary					
Revenue Total	\$36,177,595	\$40,835,843	\$41,351,749	\$41,520,709	\$42,899,609
Drivers License Document Fees	\$33,674,694	\$38,556,950	\$38,942,519	\$39,331,945	\$40,708,563
Motor Vehicle Registrations	\$2,031,753	\$2,075,098	\$2,095,849	\$2,116,808	\$2,190,896
Interest Income	\$501,024	\$195,685	\$313,230	\$71,807	\$0
Miscellaneous Revenues - Operating Non-Exempt	\$26,722	\$8,110	\$150	\$150	\$150
Operating Transfer from State Department	\$0	\$0			
Unrealized Gain/Loss	(\$56,597)				
Transfers from Federal			\$0	\$0	\$0
Expenses Total	\$41,826,711	\$44,488,795	\$42,104,818	\$45,865,836	\$42,845,582
Expenditures	\$41,826,711	\$44,488,795	\$42,104,818	\$45,865,836	\$42,845,582
Net Cash Flow	(\$5,649,114)	(\$3,652,952)	(\$753,069)	(\$4,345,127)	\$54,027

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2022-23 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 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$15,032,218	\$11,379,266	\$10,135,414	\$5,790,287	\$5,844,314
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	\$15,032,218	\$11,379,266	\$10,135,414	\$5,790,287	\$5,844,314
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 2022-23 Budget Request
Fund 4380 - "First Time Drunk Driving Offender Account"
42-2-132 (4)(b)(II)(A), C.R.S. (2019)

	Actual FY 2019-20	Actual FY 2020-21	Appropriated FY 2021-22	Requested FY 2022-23	Projected FY 2023-24
Year Beginning Fund Balance (A)	\$441,335	\$717,420	\$306,760	\$306,760	\$31,121
Changes in Cash Assets	\$302,916	(\$467,777)	(\$275,639)	(\$119,856)	(\$76,389)
Changes in Non-Cash Assets	\$17,896	\$1,165	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	(\$44,727)	\$55,952	\$0	\$0	(\$3)
TOTAL CHANGES TO FUND BALANCE	\$276,085	(\$410,660)	(\$275,639)	(\$119,856)	(\$76,393)
Assets Total	\$812,372	\$345,760	\$70,122	\$225,904	(\$6,268)
Cash (B)	\$794,476	\$326,698	\$51,060	\$206,842	(\$25,330)
Receivables	\$17,896	\$19,062	\$19,062	\$19,062	\$19,062
Liabilities Total	\$94,952	\$39,001	\$39,001	\$39,001	\$39,004
Current Liabilities (C)	\$56,148	\$0	\$0	\$0	\$1
Fringe Liability Clearing	\$37,748	\$38,017	\$38,017	\$38,017	\$38,017
Deferred Inflows	\$1,056	\$984	\$984	\$984	\$985
Ending Fund Balance (D)	\$717,420	\$306,760	\$31,121	\$186,904	(\$45,273)
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$738,328	\$326,698	\$51,060	\$206,842	(\$25,331)
Change from Prior Year Fund Balance (D-A)	(\$26,741)	(\$410,660)	(\$275,639)	(\$119,856)	(\$76,394)
Cash Flow Summary					
Revenue Total	\$1,467,574	\$1,330,228	\$1,464,183	\$1,537,243	\$1,580,706
Driver License Reinstatement Fees	\$1,407,321	\$1,342,911	\$1,450,343	\$1,522,861	\$1,568,546
Interest	\$14,712	\$9,949	\$13,840	\$14,382	\$12,160
Unrealized Gain (Loss)	\$22,347	(\$22,632)	\$0	\$0	\$0
Post-closing Elimination Offset	\$11,524	\$0	\$0	\$0	\$0
Operating Transfer from Treasury	\$11,670	\$0	\$0	\$0	\$0
Transfers-Same Cabinet	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0
Expenses Total	\$1,158,360	\$1,762,598	\$1,739,822	\$1,657,099	\$1,657,099
Expenditures	\$1,158,360	\$1,762,598	\$1,739,822	\$1,657,099	\$1,657,099
Net Cash Flow	\$309,214	(\$432,370)	(\$275,639)	(\$119,856)	(\$76,393)

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2022-23 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 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$717,420	\$306,760	\$31,121	\$186,904	(\$45,273)
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 2022-23 Budget Request
Fund 5030 - "State Lottery Fund"
Section 44-40-111 (1), C.R.S. (2019)

	Actuals FY 2019-20	Actuals FY 2020-21	Appropriated FY 2021-22	Requested FY 2022-23	Projected FY 2023-24
Year Beginning Fund Balance (A)	\$3,027,572	\$3,055,637	\$3,327,650	\$2,787,535	\$2,643,864
Changes in Cash Assets	(\$9,460,461)	\$16,423,203	\$1,315,847	\$125,547	\$2,265,734
Changes in Non-Cash Assets	\$6,683,501	\$3,927,120	(\$1,726,056)	\$642,146	\$1,232,356
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$2,805,024	(\$20,078,310)	(\$129,905)	(\$911,364)	(\$3,467,103)
TOTAL CHANGES TO FUND BALANCE	\$28,065	\$272,013	(\$540,115)	(\$143,671)	\$30,986
Assets Total	\$86,413,181	\$106,763,503	\$106,353,294	\$107,120,987	\$110,619,077
Cash (B)	\$47,496,031	\$63,919,234	\$65,235,081	\$65,360,628	\$67,626,362
Receivables	\$30,963,449	\$34,593,881	\$32,286,985	\$32,450,879	\$33,106,029
Other Assets	\$7,953,700	\$8,250,388	\$8,831,228	\$9,309,481	\$9,886,686
Liabilities Total	\$83,357,545	\$103,435,856	\$103,565,760	\$104,477,123	\$107,944,226
Current Liabilities (C)	\$82,614,672	\$102,658,435	\$102,805,613	\$103,708,339	\$107,179,761
Long Term Liabilities	\$742,874	\$777,421	\$760,147	\$768,784	\$764,466
Ending Fund Balance (D)	\$3,055,637	\$3,327,650	\$2,787,535	\$2,643,864	\$2,674,850
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets (B - C)	(\$35,118,641)	(\$38,739,200)	(\$37,570,532)	(\$38,347,711)	(\$39,553,399)
Change from Prior Year Fund Balance (D - A)	\$501,796	\$272,013	(\$540,115)	(\$683,786)	(\$112,685)
Cash Flow Summary					
Revenue Total	\$662,399,309	\$795,710,143	\$791,575,880	\$854,150,242	\$923,137,602
Business Licenses/Permits	\$66,040	\$59,783	\$64,000	\$64,000	\$64,000
Lottery Ticket Sales	\$658,839,497	\$794,932,274	\$789,630,880	\$852,205,242	\$921,192,602
Miscellaneous Sales (Enterprise)	\$0	\$0	\$0	\$0	\$0
Interest Income	\$1,397,282	\$945,320	\$1,000,000	\$1,000,000	\$1,000,000
Royalties	\$0	\$0	\$0	\$0	\$0
Disposal of Fixed Assets	\$0	\$0	\$0	\$0	\$0
Unrealized Gain (Loss)	\$1,202,029	(\$1,080,450)	\$0	\$0	\$0
PERA Direct Distribution	\$9,273	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$885,188	\$853,216	\$881,000	\$881,000	\$881,000
Expenses Total	\$661,100,702	\$796,813,057	\$791,575,880	\$854,150,242	\$923,137,602
Expenditures	\$661,100,702	\$796,813,057	\$791,575,880	\$854,150,242	\$923,137,602

Schedule 9: Cash Funds Reports
 Department of Revenue
 FY 2022-23 Budget Request
 Fund 5030 - "State Lottery Fund"
 Section 44-40-111 (1), C.R.S. (2019)

	Actuals	Actuals	Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Change Requests (if Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	\$1,298,607	(\$1,102,914)	\$0	\$0	\$0

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2022-23 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 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$3,055,637	\$3,327,650	\$2,787,535	\$2,643,864	\$ 2,674,850
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 2022-23 Budget Request
Fund DRIV - "Colorado DRIVES Fund"
Section 42-1-211 (2)(II)(b), C.R.S. (2019)

	Actual FY 2019-20	Actual FY 2020-21	Appropriated FY 2021-22	Requested FY 2022-23	Projected FY 2023-24
Year Beginning Fund Balance (A)	\$0	\$18,145,138	\$18,744,025	\$14,818,804	\$11,560,608
Changes in Cash Assets	\$18,176,245	\$1,274,049	(\$3,925,221)	(\$3,227,089)	(\$2,855,677)
Changes in Non-Cash Assets	\$1,089,744	-\$192,443	\$0	(\$31,107)	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	-\$1,120,851	-\$482,719	(\$2,630,835)	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$18,145,138	\$598,887	(\$6,556,056)	(\$3,258,196)	(\$2,855,677)
Assets Total	\$19,265,989	\$20,347,595	\$16,422,374	\$13,164,178	\$10,308,501
Cash (B)	\$18,176,245	\$19,450,294	\$15,525,073	\$12,297,984	\$9,442,307
Receivables	\$1,089,744	\$897,301	\$897,301	\$866,194	\$866,194
Liabilities Total	\$1,120,851	\$1,603,570	\$1,603,570	\$1,603,570	\$1,603,570
Current Liabilities (C)	\$796,523	\$1,315,417	\$1,315,417	\$1,315,417	\$1,315,417
Fringe Liability Clearing	\$324,328	\$288,152	\$288,152	\$288,152	\$288,152
Deferred Inflow	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$18,145,138	\$18,744,025	\$14,818,804	\$11,560,608	\$8,704,931
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$17,379,722	\$18,134,877	\$14,209,656	\$10,982,567	\$8,126,890
Change from Prior Year Fund Balance (D-A)	\$0	\$598,887	(\$3,925,221)	(\$3,258,196)	(\$2,855,677)
Cash Flow Summary					
Revenue Total	\$31,306,741	\$13,763,244	\$13,272,961	\$13,939,986	\$14,113,803
Fees & Specific Ownership Tax Collections	\$12,701,450	\$13,109,157	\$12,130,144	\$12,615,685	\$12,722,419
Interest	\$60,704	\$0	\$378,031	\$396,933	\$416,779
Miscellaneous Revenues	\$1,150	\$0	\$249,164	\$261,622	\$274,703
Interagency Transfer	\$18,185,984	\$0	\$0	\$0	\$0
Operating transfer	\$357,600	\$0	\$0	\$0	\$0
9533.00	-\$147	\$0	\$0	\$0	\$0
Indirect Costs	\$0	\$647,332	\$0	\$0	\$0
Motor Vehicle Registration-Permits and Fees	\$0	\$6,755	\$0	\$0	\$0
Motorist Insurance Identification Fee Revenues	\$0	\$0	\$515,622	\$665,746	\$699,902
Expenses Total	\$12,802,354	\$12,517,024	\$17,198,182	\$17,198,182	\$16,969,480
Expenditures	\$12,802,354	\$12,517,024	\$17,198,182	\$17,198,182	\$16,969,480
Net Cash Flow	\$18,504,387	\$1,246,220	(\$3,925,221)	(\$3,258,196)	(\$2,855,677)

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2022-23 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 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
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					

Schedule 9: Cash Funds Reports
Department of Revenue
FY 2022-23 Budget Request
Fund SBET - "Sports Betting Fund"
Section 44-30-1509 (1) (a), C.R.S. (2019)

	Actual FY 2019-20	Actual FY 2020-21	Appropriated FY 2021-22	Requested FY 2022-23	Projected FY 2023-24
Year Beginning Fund Balance (A)	\$0	\$1,414,501	\$8,570,798	\$11,879,852	\$12,585,836
Changes in Cash Assets	\$1,733,127	\$6,375,061	\$3,699,672	\$510,674	\$837,732
Changes in Non-Cash Assets	\$215,899	\$971,000	-\$485,500	\$242,750	-\$121,375
Changes in Long-Term Assets	\$0	\$6,182	-\$3,091	\$1,546	-\$773
Changes in Total Liabilities	-\$534,525	-\$195,946	\$97,973	-\$48,986	\$24,492
TOTAL CHANGES TO FUND BALANCE	\$1,414,501	\$7,156,297	\$3,309,054	\$705,984	\$740,076
Assets Total	\$1,949,026	\$9,301,269	\$12,512,350	\$13,267,320	\$13,982,904
Cash (B)	\$1,733,127	\$8,108,188	\$11,807,860	\$12,318,534	\$13,156,266
Receivables	\$215,899	\$1,186,899	\$701,399	\$944,149	\$822,774
Pre-paid Expenses	\$0	\$6,182	\$3,091	\$4,637	\$3,864
Liabilities Total	\$534,525	\$730,471	\$632,498	\$681,484	\$656,992
Current Liabilities (C)	\$517,917	\$633,313	\$575,615	\$604,464	\$590,040
Fringe Liability Clearing	\$16,608	\$97,158	\$56,883	\$77,020	\$66,952
Deferred Inflow	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$1,414,501	\$8,570,798	\$11,879,852	\$12,585,836	\$13,325,912
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$1,215,209	\$7,474,875	\$11,232,245	\$11,714,070	\$12,566,226
Change from Prior Year Fund Balance (D-A)	\$1,414,501	\$7,156,297	\$3,309,054	\$705,984	\$740,076
Cash Flow Summary					
Revenue Total	\$2,570,680	\$10,599,785	\$14,642,955	\$15,414,562	\$16,230,259
Sports Betting Taxes	\$311,698	\$8,146,362	\$11,912,593	\$12,627,349	\$13,384,989
Other Charges for Services	\$117,232	\$115,431	\$106,582	\$108,714	\$110,888
Licensing revenue	\$118,212	\$205,658	\$224,426	\$231,159	\$238,093
Operating Transfer from State Department	\$1,552,397	\$0	\$0	\$0	\$0
Interest Income	\$13,739	\$24,596	\$56,429	\$57,558	\$58,709
Interest Income Exempt	\$1,966	\$36,481	\$0	\$0	\$0
Unrealized gain/loss	\$0	\$0	\$0	\$0	\$0
Sports betting operations fees	\$390,500	\$2,075,300	\$2,342,925	\$2,389,783	\$2,437,579
Reimbursement Prior Year Expenses	\$0	\$0	\$0	\$0	\$0
Reimbursement for Pass-Through Electronic Credit Programming	\$0	\$0	\$0	\$0	\$0
6050--Not On Chart of Accounts	\$53,904	-\$4,291	\$0	\$0	\$0
9533--Not on Chart of Accounts	\$12,185	\$0	\$0	\$0	\$0
5700--Not on Chart of Accounts	\$0	\$336	\$0	\$0	\$0
Misc Revenues Nonexempt	(\$1,153)	(\$88)	\$0	\$0	\$0
Expenses Total	\$1,063,390	\$3,447,778	\$11,333,901	\$14,708,578	\$15,490,183
Expenditures	\$1,063,390	\$3,447,778	\$11,333,901	\$14,708,578	\$15,490,183
Operating Transfer to State Department					
Net Cash Flow	\$1,507,290	\$7,152,007	\$3,309,054	\$705,984	\$740,076

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 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
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					