

GA-001 Trial Balance, Period 13, Fiscal Year 2019

Department	BMAA
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Fund	2260
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	Current Fiscal Year 2019	Prior Fiscal Year 2018
Balance Sheet	Current FY Accounting Period Ending Balance	Prior FY Accounting Period Ending Balance
1100 - Operating Cash	376,710.76	278,834.76
1310 - Taxes Receivable - Current	0.00	79,000.00
1311 - Taxes Receivable - Delinquent	427.00	0.00
1330 - Billed Accounts Receivable	0.00	0.00
1342 - Accounts Receivable - Other	79,000.00	0.00
1597 - State Billing Clearing Default	0.00	0.00
5049 - Deferred Inflows - Unavailable Governmental Revenue	(427.00)	0.00
3120 - Fund Balance/Net Position - Preencumbrances	0.00	0.00
3130 - Fund Balance/Net Position - Encumbrances	0.00	0.00
3400 - Fund Balance - Committed (Governmental)	(167,604.07)	(167,604.07)
3900 - Expenditure Offset	0.00	0.00
3920 - Cancelled PY Warrant Offset	0.00	0.00
2000 - Warrants Payable	(3,991.64)	(824.39)
2100 - Vouchers Payable	(76,796.35)	(47,867.07)
2120 - Accounts Payable	0.00	(297.86)
2232 - Wages/Salaries Net Pay - Warrant	0.00	0.00
2233 - Fringe Liability Clearing	(13,122.16)	(12,851.51)
2501 - Unearned Revenue - Other Advances	(115,000.00)	(128,389.86)
2510 - Undistributed Receipts	0.00	0.00
2751 - Cancelled Warrants Prior Year	0.00	0.00
Total Assets	456,137.76	357,834.76
Total Deferred Outflows	0.00	0.00
Total Liabilities	(208,910.15)	(190,230.69)
Total Deferred Inflows	(427.00)	0.00
Encumbrance Reserve BSA	0.00	0.00
Total Unassigned Fund Balance	246,800.61	167,604.07
Total Fund Equity	246,800.61	167,604.07
Total Liabilities & Fund Equity	456,137.76	357,834.76

Fund Balance - Committed	(167,604.07)
Total Fund Equity	246,800.61
Sum	79,196.54

GA-001 Expenditures and Revenues FY2019, as of 20 Aug 2019

Department	BMAA
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Fund	2260
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Account Type	Expenditures
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	Current Fiscal Year 2019	Prior Fiscal Year 2018
Object / Revenue Source	Current FY Accounting Period Ending Balance	Prior FY Accounting Period Ending Balance
1110 - Statutory Personnel & Payroll System Regular Full-Time Wages	102,744.00	99,756.00
1111 - Statutory Personnel & Payroll System Regular Part-Time Wages	29,278.33	27,244.91
1310 - Honorarium	500.00	0.00
1510 - Statutory Personnel & Payroll System Dental Insurance	1,116.32	1,114.56
1511 - Statutory Personnel & Payroll System Health Insurance	22,273.24	21,099.94
1512 - Statutory Personnel & Payroll System Life Insurance	214.86	215.52
1513 - Statutory Personnel & Payroll System Disability	197.99	240.92
1520 - Statutory Personnel & Payroll System FICA-Medicare Contrib.	1,904.51	1,830.49
1521 - Statutory Personnel & Payroll System Other Retirement Plans	2,860.82	2,655.05
1522 - Statutory Personnel & Payroll System PERA	10,428.48	10,125.24
1524 - Statutory Personnel & Payroll System PERA - AED	6,546.47	6,295.71
1525 - Statutory Personnel & Payroll System Pera - Supplemental AED	6,546.47	6,295.71
1533 - Statutory Personnel & Payroll System Workers' Compensation	1,175.00	1,285.00
1920 - Personal Services - Professional	213,629.02	246,941.48
1950 - Personal Services - Other State Departments	225,233.33	199,697.19
1960 - Personal Services - Information Technology	2,269.00	2,022.00
2251 - Rental/Lease Motor Pool Vehicle	72.00	120.00
2252 - Rental/Motor Pool Mile Charge	904.45	951.50
2254 - Rental of Motor Vehicles	490.34	1,175.65
2258 - Parking Fees	281.35	961.70
2259 - Parking Fee Reimbursement	28.00	0.00
2510 - In-State Travel	3,393.82	3,224.45
2511 - In-State Common Carrier Fares	9.90	720.49
2512 - In-State Personal Travel Per Diem	1,153.00	1,005.00
2513 - In-State Employee Mileage Reimbursement	1,418.96	1,316.20
2520 - In-State Travel/Non-Employee	2,544.55	16,654.62
2521 - In-State/Non-Employee - Common Carrier	0.00	2,602.72
2522 - In-State/Non-Employee - Personal Per Diem	604.66	531.00
2523 - In-State/Non-Employee - Personal Vehicle Reimbursement	2,804.26	3,630.29
2530 - Out-of-State Travel	1,331.07	1,459.39
2531 - Out-of-State Common Carrier Fares	748.47	342.38
2532 - Out-of-State Personal Travel Per Diem	298.00	471.00
2533 - Out-Of-State Employee Mileage Reimbursement	0.00	93.43
2540 - Out-of-State Travel/Non-Employee	0.00	3,600.00
2610 - Advertising and Marketing	849.50	18,875.50
2630 - Communication Charges - Office of Information Technology	928.86	878.64
2631 - Communication Charges - External	915.93	968.67
2650 - Office of Information Technology Purchased Services	4,767.00	4,349.25
2660 - Insurance for Other Than Employee Benefits	502.00	327.00
2680 - Printing and Reproduction Services	1,162.14	16,249.37
2690 - Legal Services	4,917.00	3,848.00
2810 - Freight	0.00	0.00

2820 - Purchased Services	1,035.00	1,084.00
3110 - Supplies and Materials	14,965.41	15,118.10
3112 - Automotive Supplies	16.98	0.00
3118 - Food and Food Service Supplies	0.00	1,427.29
3120 - Books/Periodicals/Subscriptions	306.90	260.93
3121 - Office Supplies	403.42	34.37
3123 - Postage	1,770.11	1,441.56
3128 - Noncapitalizable Equipment	162.26	926.25
3140 - Noncapitalizable Information Technology	1,823.99	0.00
3950 - Gasoline	33.64	79.75
4140 - Dues and Memberships	1,570.00	2,120.00
4170 - Miscellaneous Fees And Fines	1,000.00	5,028.85
4180 - Official Functions	47,470.48	16,094.65
4220 - Registration Fees	1,119.98	1,187.24
5781 - Grants To Nongovernmental Organizations	10,000.00	0.00
6720 - Bond/Note/Certificate of Participation Interest	12,243.00	12,243.00
7200 - Transfers Out For Indirect Costs - Cash	20,000.00	9,862.00
Total	770,964.27	778,083.96

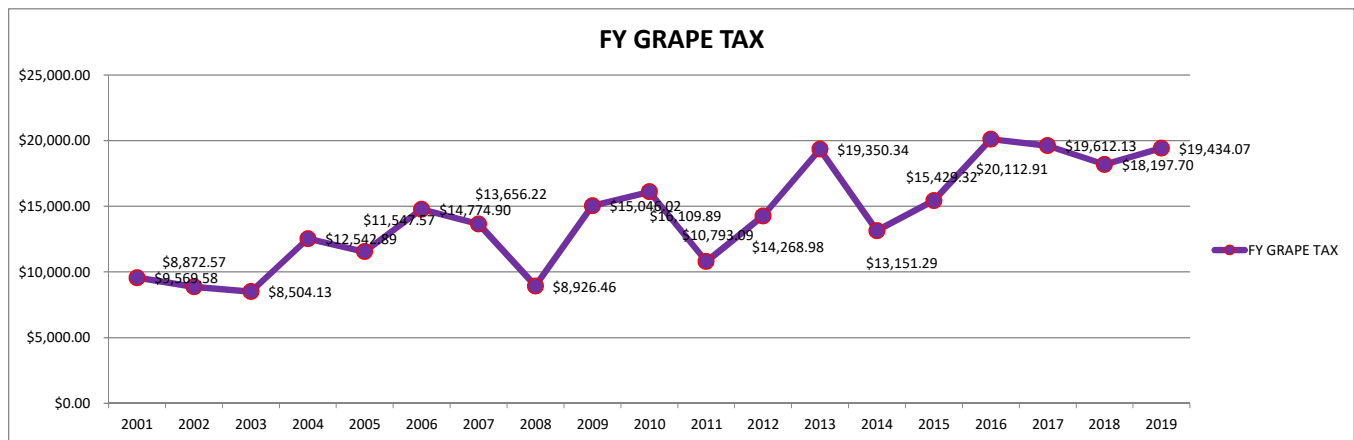
Account Type	Revenues
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	Current Fiscal Year 2019	Prior Fiscal Year 2018
	Current FY Accounting Accounting Period Ending Balance	Prior FY Accounting Period Ending Balance
Object / Revenue Source		
1602 - Colorado Wine Development Tax	(819,570.81)	(762,525.36)
5300 - Miscellaneous Sales	(30,590.00)	(14,485.00)
9000 - Operating Transfer from State Dept - Same Cabinet Interfund	0.00	(1,073.60)
9A00 - Operating Transfer from State Dept - Same Cabinet Intrafund	0.00	0.00
9A0B - Operating Transfer from Agriculture - Intrafund	0.00	0.00
Total	(850,160.81)	(778,083.96)

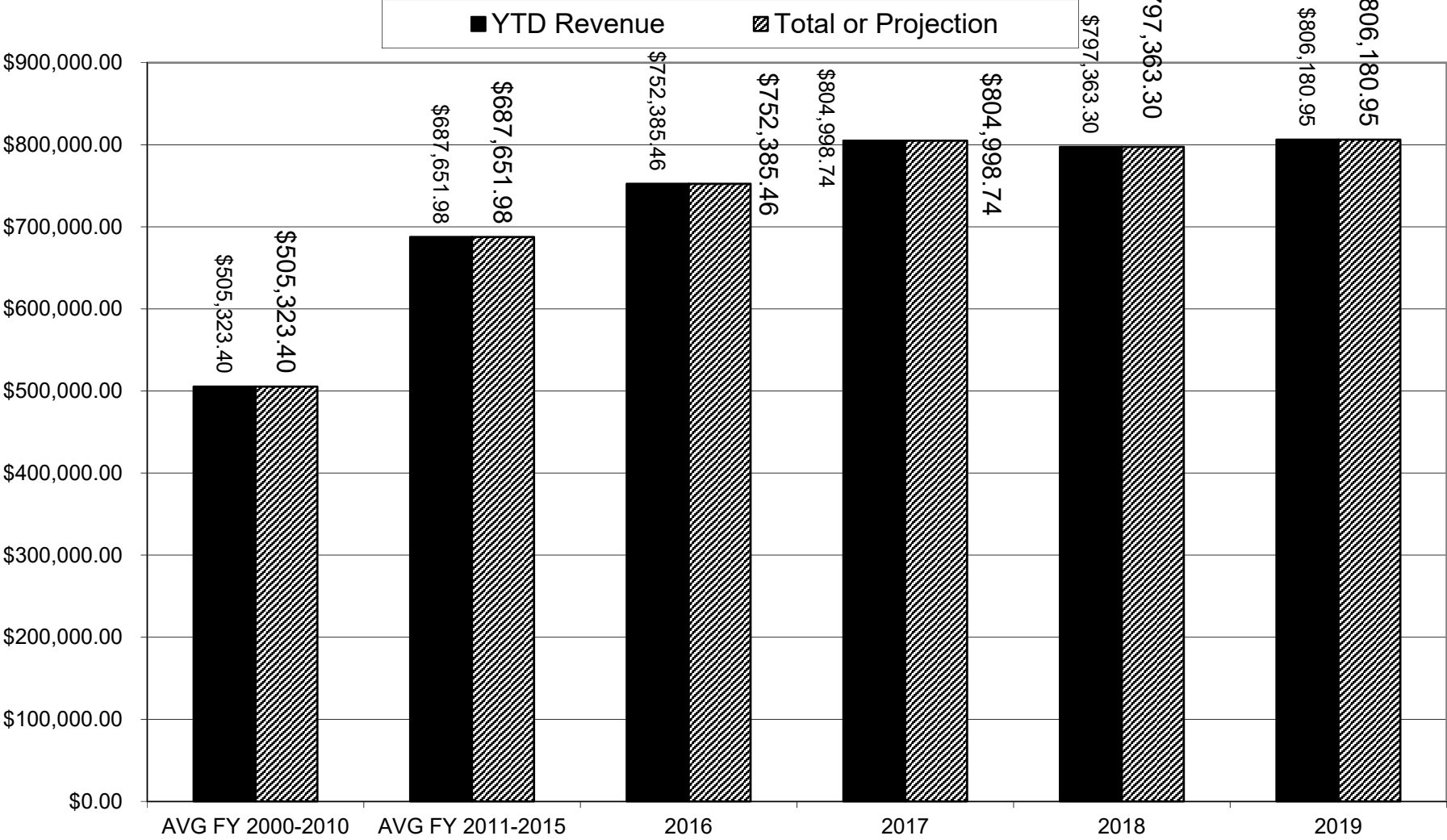
Net Income For Fund By Department	(79,196.54)	0.00
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adj-18					(\$128,389.86)	\$0.00	(\$128,389.86)	0.00%	\$797,363.30	\$79,000.00	Rev Defer reversed accrual	\$777,010.36	100.00%	\$797,363.30
FY 18 YTD	\$18,197.70	\$730,914.18	\$48,251.42	\$14,305.00	(\$33,837.94)	\$797,363.30	\$777,830.36							99.05%
Jul-18	\$82.22	\$31,120.29	\$5,310.65	\$120.00	\$128,389.86	\$36,513.16	\$165,023.02	81.01%	\$36,513.16	(\$79,000.00)	accrual	\$86,023.02		\$418,071.63
Aug-18	\$0.56	\$89,151.51	\$6,201.75	\$885.00		\$95,353.82	\$96,238.82	192.66%	\$131,866.98	\$570.00		\$182,831.84		\$824,357.43
Sep-18	\$146.06	\$69,691.79	\$8,577.21	\$15,660.00		\$78,415.06	\$94,075.06	162.06%	\$210,282.04	\$420.00		\$277,326.90		\$870,799.40
Oct-18	\$8,197.46	\$52,165.79	\$8,503.89	\$8,850.00		\$68,867.14	\$77,717.14	129.48%	\$279,149.18	(\$375.00)		\$354,669.04		\$863,296.32
Nov-18	\$6,733.37	\$65,290.90	\$4,064.82	\$3,595.00		\$76,089.09	\$79,684.09	131.53%	\$355,238.27	(\$615.00)		\$433,738.13		\$868,876.19
Dec-18	\$668.91	\$68,507.20	\$4,144.37	(\$540.00)		\$73,320.48	\$72,780.48	120.30%	\$428,558.75			\$506,518.61		\$849,583.86
Jan-19	\$2,425.72	\$58,104.94	\$7,941.90			\$68,472.56	\$68,472.56	147.75%	\$497,031.31	\$225.00		\$575,216.17		\$816,446.64
Feb-19	\$177.58	\$74,035.60	\$2,378.27	\$620.00		\$76,591.45	\$77,211.45	161.34%	\$573,622.76	(\$225.00)		\$652,202.62		\$845,013.87
Mar-19	\$644.78	\$42,059.01	\$3,298.47	\$770.00		\$46,002.26	\$46,772.26	108.99%	\$619,625.02	\$90.00		\$699,064.88		\$817,799.00
Apr-19	\$81.24	\$41,494.61	\$4,451.86	\$210.00		\$46,027.71	\$46,237.71	86.49%	\$665,652.73	(\$90.00)		\$745,212.59		\$804,364.03
May-19	\$9.10	\$85,028.38	\$3,926.17	\$420.00		\$88,963.65	\$89,383.65	181.11%	\$754,616.38			\$834,596.24		\$825,760.18
Jun-19	\$267.07	\$45,066.80	\$6,230.70			\$51,564.57	\$51,564.57	602.99%	\$806,180.95		Unspent Rev Defer reversed accrual	\$886,160.81		\$808,826.55
adj-19					(\$115,000.00)	\$0.00	(\$115,000.00)	0.00%	\$806,180.95	\$79,000.00		\$850,160.81		\$806,180.95
FY 19 YTD	\$19,434.07	\$721,716.82	\$65,030.06	\$30,590.00	\$13,389.86	\$806,180.95	\$850,160.81							

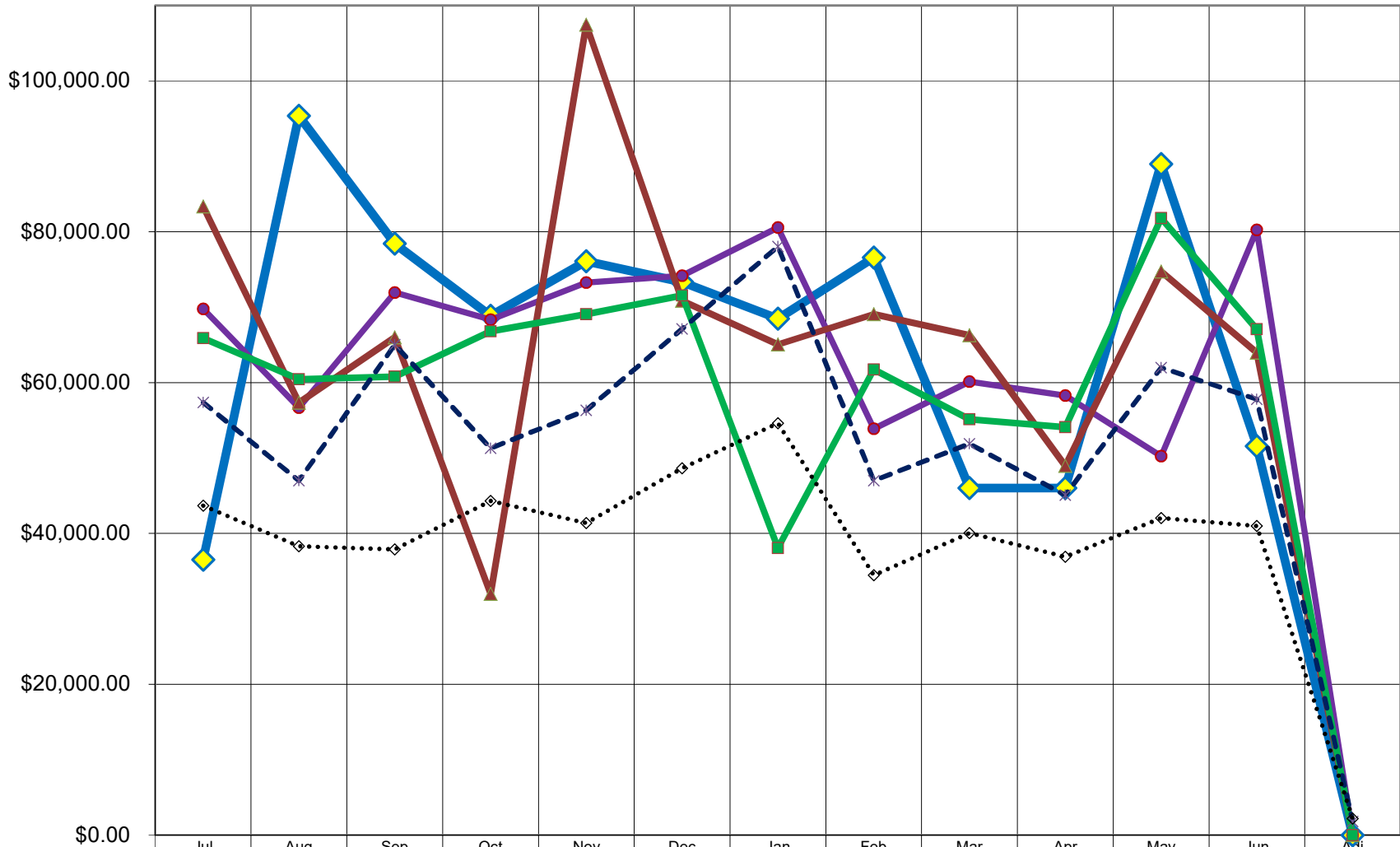
	GRAP	WINE	WNRV	MISC (5300)	Ext Rev (deferral, grant, etc.)	Total Wine Devel Fees (1602) this AP	Total Rev: 1602+5300+Ext this AP	Monthly Comp: 2018/AVG 00-17	Total 1602 Revenue YTD	Rev. Adj: Accrual or deferral (carryover)	Note	Cf. CORE Revenue Totals	% = YTD/TotRev FY16/YTD Avg	FY Totals Comp.
FY GRAPE TAX														
2001		\$9,569.58												
2002		\$8,872.57												
2003		\$8,504.13												
2004		\$12,542.89												
2005		\$11,547.57												
2006		\$14,774.90												
2007		\$13,656.22												
2008		\$8,926.46												
2009		\$15,049.02												
2010		\$10,793.09												
2011		\$14,268.98												
2012		\$19,350.34												
2013		\$13,151.29												
2014		\$15,429.32												
2015		\$20,112.91												
2016		\$19,612.13												
2017		\$18,197.70												
2018		\$19,434.07												
2019		\$19,434.07												



Fiscal Year Revenue Totals



CWIDB Monthly Revenue Comparison



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Adj
FY 2019	\$36,513.16	\$95,353.82	\$78,415.06	\$68,867.14	\$76,089.09	\$73,320.48	\$68,472.56	\$76,591.45	\$46,002.26	\$46,027.71	\$88,963.65	\$51,564.57	\$0.00
FY 2018	\$69,748.03	\$56,658.48	\$71,931.37	\$68,341.77	\$73,258.84	\$74,148.89	\$80,547.79	\$53,858.43	\$60,126.23	\$58,268.88	\$50,248.78	\$80,225.81	\$0.00
FY 2017	\$83,340.74	\$57,325.65	\$65,989.00	\$31,990.64	\$107,451.88	\$70,860.83	\$65,047.23	\$69,074.17	\$66,287.85	\$48,941.27	\$74,731.59	\$63,957.89	\$0.00
FY 2016	\$65,890.28	\$60,445.32	\$60,798.72	\$66,797.87	\$69,068.16	\$71,534.32	\$38,036.80	\$61,721.06	\$55,134.45	\$54,072.64	\$81,803.64	\$67,082.20	\$0.00
AVG FY 2011-2015	\$57,358.27	\$46,982.15	\$65,030.35	\$51,302.70	\$56,323.31	\$67,101.01	\$78,038.20	\$46,999.25	\$51,898.08	\$45,055.45	\$61,976.16	\$57,787.04	\$1,800.00
AVG FY 2000-2010	\$43,667.43	\$38,284.49	\$37,876.76	\$44,306.77	\$41,371.18	\$48,620.24	\$54,616.32	\$34,440.03	\$40,057.08	\$36,886.86	\$42,026.39	\$40,987.21	\$2,182.65

BCEAAJ025	1525	Statutory Personnel & Payroll System Pera - Supplemental AED	\$5,277.79	\$183,971.09	24.90%	\$187,758.00	97.98%
	2252	Rental/Motor Pool Mile Charge	\$904.45				
	2254	Rental of Motor Vehicles	\$584.15				
	2258	Parking Fees	\$281.35				
	2259	Parking Fee Reimbursement	\$28.00				
	2510	In-State Travel	\$2,897.82				
	2511	In-State Common Carrier Fares	\$9.90				
	2512	In-State Personal Travel Per Diem	\$1,005.00				
	2513	In-State Employee Mileage Reimbursement	\$1,323.41				
	2520	In-State Travel/Non-Employee	\$3,446.87				
	2522	In-State/Non-Employee - Personal Per Diem	\$638.66				
	2523	In-State/Non-Employee - Personal Vehicle Reimbursement	\$3,367.76				
	2530	Out-of-State Travel	\$1,585.95				
	2531	Out-of-State Common Carrier Fares	\$748.47				
	2532	Out-of-State Personal Travel Per Diem	\$375.00				
	2533	Out-Of-State Employee Mileage Reimbursement	\$62.23				
	2630	Communication Charges - Office of Information Technology	\$928.86				
	2631	Communication Charges - External	\$912.81				
	2680	Printing and Reproduction Services	\$1,162.14				
	2820	Purchased Services	\$360.00				
	3110	Supplies and Materials	\$1,917.45				
	3112	Automotive Supplies	\$16.98				
	3121	Office Supplies	\$403.42				
	3123	Postage	\$1,793.65				
	3128	Noncapitalizable Equipment	\$162.26				
	3950	Gasoline	\$41.85				
	4140	Dues and Memberships	\$1,570.00				
	4180	Official Functions	\$3,956.86				
	4220	Registration Fees	\$1,119.98				
		Colorado Wine Development Board Total	\$173,786.80	CWIDB Int Admin		\$168,008.00	103.44%

BCL10B010	Legal Services-CF						
	2690	Legal Services	\$4,917.00	Actual FY19 charges through June		\$22,547.47	
		Legal Services-CF Total	\$4,917.00			\$5,000.00	98.34%

BCT10B004	Payments to OIT						
	2650	Office of Information Technology Purchased Services	\$4,767.00	Budget for BCAFAB046 Rolled into Payments to OIT			
		Payments to OIT Total	\$4,767.00			\$5,015.00	95.05%

Wine Board Total			\$219,731.80	Total CWIDB Admin	29.74%	\$214,900.00	102.25%	\$124,944.12	16.91%
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7702	Wine Research						
	BCEAAJ025	Colorado Wine Development Board		Focus RSI Inv#912 Pd in FY 2020		\$13,999.20	
		1920	Personal Services - Professional	\$2,602.80	Total Consumer Research	\$16,602.00	
		1950	Personal Services - Other State Departments	\$208,032.45			
		Colorado Wine Development Board Total	\$210,635.25				
				Adj Research Total			
		Wine Research Total	\$210,635.25	\$224,634.45		\$249,000.00	90.21%

7702

7703

**Wine Marketing & Advertising
BCEAAJ025**

Colorado Wine Development Board

1111	Statutory Personnel & Payroll System Regular Part-Time Wages	\$25,339.90
1510	Statutory Personnel & Payroll System Dental Insurance	\$489.38
1511	Statutory Personnel & Payroll System Health Insurance	\$10,346.44
1512	Statutory Personnel & Payroll System Life Insurance	\$93.63
1513	Statutory Personnel & Payroll System Disability	\$39.49
1520	Statutory Personnel & Payroll System FICA-Medicare Contrib.	\$367.93
1521	Statutory Personnel & Payroll System Other Retirement Plans	\$2,575.44
1524	Statutory Personnel & Payroll System PERA - AED	\$1,268.68
1525	Statutory Personnel & Payroll System Pera - Supplemental AED	\$1,268.68
1920	Personal Services - Professional	\$186,798.12
2610	Advertising and Marketing	\$14,917.00
2820	Purchased Services	\$675.00
3110	Supplies and Materials	\$3,279.44
3120	Books/Periodicals/Subscriptions	\$306.90

Colorado Wine Development Board Total

Total KS Compensation (Mktg)		
\$41,789.57	\$45,000.00	92.87%
\$247,766.03		

Wine Marketing & Advertising Total **\$247,766.03** **\$264,000.00** **93.85%**

7704

**Wine Events & Public Relation
BCEAAJ025**

Colorado Wine Development Board

1310	Honorarium	\$500.00
2510	In-State Travel	\$202.00
2512	In-State Personal Travel Per Diem	\$148.00
2513	In-State Employee Mileage Reimbursement	\$95.55
2520	In-State Travel/Non-Employee	-\$350.00
2540	Out-of-State Travel/Non-Employee	\$0.00
3110	Supplies and Materials	\$8,763.98
4170	Miscellaneous Fees And Fines	\$1,000.00
4180	Official Functions	\$43,699.84

Colorado Wine Development Board Total

\$54,059.37

Total Events	CO Uncork Tix Sales	(\$17,370.00)
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Wine Events & Public Relation Total **\$54,059.37** **\$36,689.37** **\$25,000.00** **146.76%**

Total Mktg + Events/PR
\$284,455.40 **38.50%** **\$289,000.00** **98.43%** **\$331,849.24** **44.92%**

7705

**Wine Quality Projects
BCEAAJ025**

Colorado Wine Development Board

5781	Grants To Nongovernmental Organizations	\$10,000.00
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Colorado Wine Development Board Total

\$10,000.00 **Total Quality** **\$27,000.00** **37.04%**

Wine Quality Projects Total **\$10,000.00** **\$234,634.45** **31.76%** **\$276,000.00** **85.01%** **\$282,028.29** **38.17%**

Adjusted Grand Total

Grand Total **\$742,192.45** **\$738,821.65** **\$779,900.00** **94.73%** **\$738,821.65**