

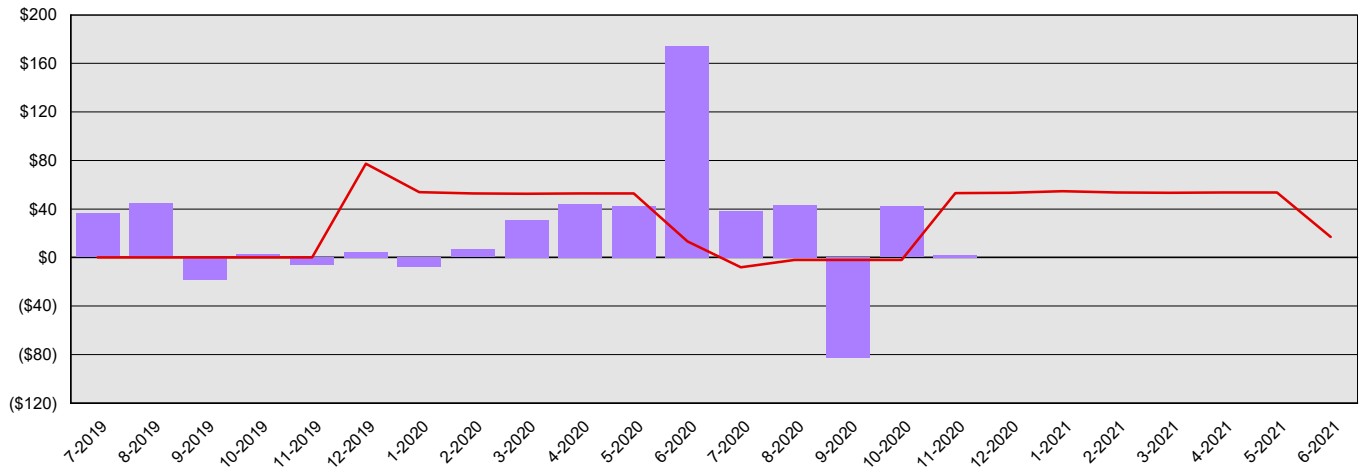
# Liquor and Cannabis Board

## Summary Financial Report for 2019-21 Biennium to Date

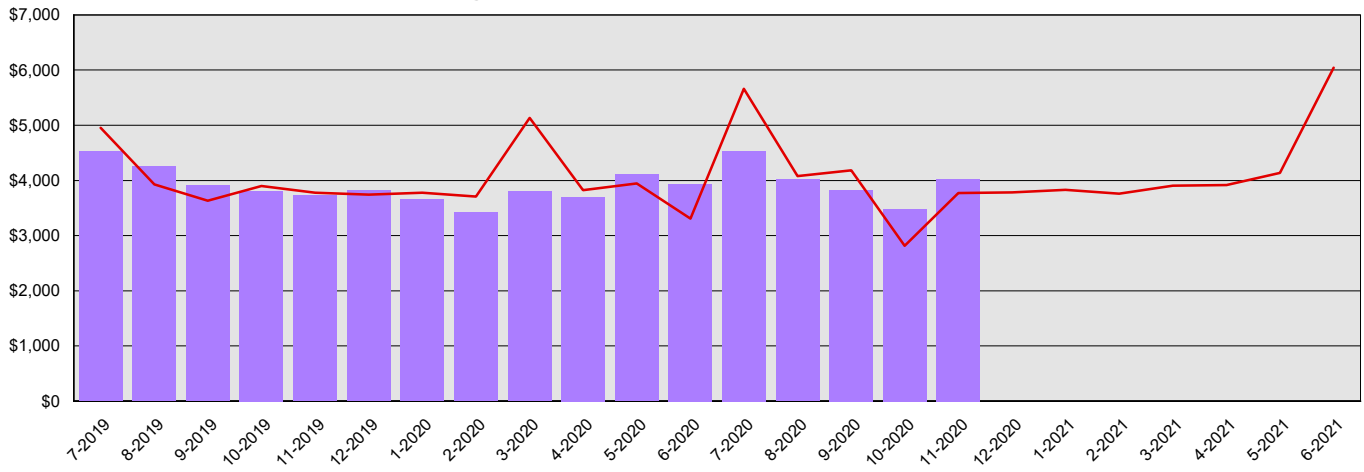
Dollars in Thousands

All Funds Variance to Date	\$1,615 Underexpenditure	2.4% Underexpenditure
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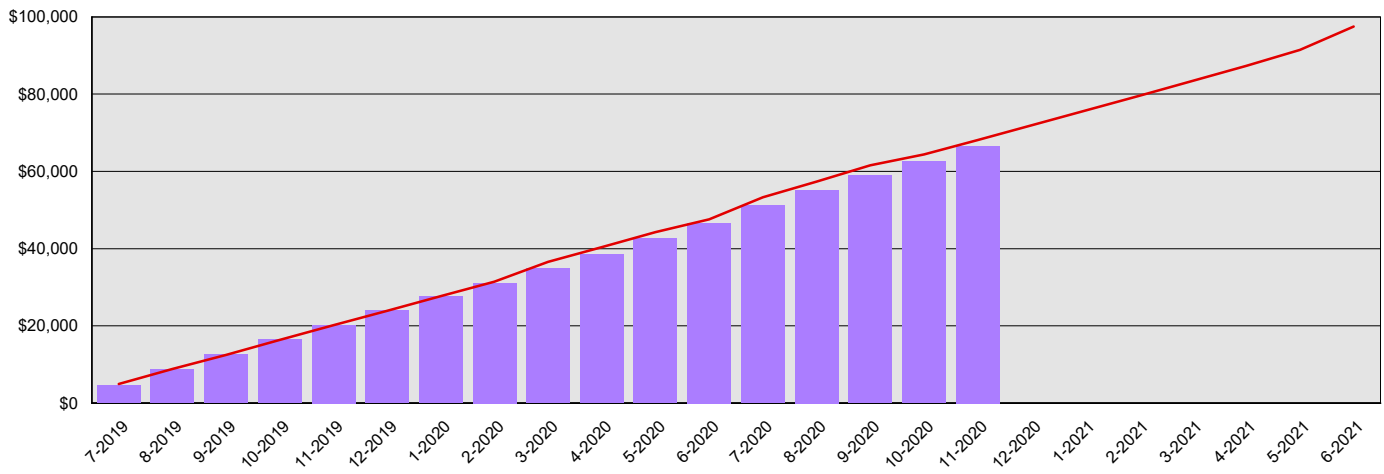
**Monthly Planned vs. Actual Expenditures - GFS**



**Monthly Planned vs. Actual Expenditures - All Funds**



**Planned vs. Actual Cumulative Expenditures - All Funds**



Actuals (Vertical Bars)



Estimates (line)



1/5/2021

**Liquor and Cannabis Board**  
**Summary Financial Report for 2019-21 Biennium to Date**  
Dollars in Thousands

**Program/Fund Expenditure Detail**

<b>Expenditures by Program</b>	<b>Estimate<sup>1</sup></b>	<b>Actual</b>	<b>Variance</b>	<b>% Var.</b>
Board	\$13,175	\$15,434	(\$2,259)	-17.1%
Administrative Services	\$11,094	\$10,955	\$139	1.3%
Regulatory Services	\$7,639	\$7,487	\$152	2.0%
Enforcement	\$25,441	\$24,039	\$1,402	5.5%
Information Technology Services	\$10,789	\$8,607	\$2,182	20.2%
<b>Total</b>	<b>\$68,138</b>	<b>\$66,522</b>	<b>\$1,616</b>	<b>2.4%</b>

<b>Expenditure by Fund Group</b>	<b>Estimate<sup>1</sup></b>	<b>Actual</b>	<b>Variance</b>	<b>% Var.</b>
General Fund Federal	\$1,630	\$1,025	\$605	37.1%
General Fund Private/Local	\$35	\$0	\$35	100.0%
General Fund State	\$394	\$398	(\$4)	-1.0%
Other Funds Non-Appropriated	\$1,418	\$1,276	\$142	10.0%
Other Funds State	\$64,660	\$63,824	\$836	1.3%
<b>Total</b>	<b>\$68,137</b>	<b>\$66,523</b>	<b>\$1,614</b>	<b>2.4%</b>

<b>FTEs by Program</b>	<b>Estimate<sup>1</sup></b>	<b>Actual</b>	<b>Variance</b>	<b>% Var.</b>
Board	46.3	48.7	(2.4)	-5.2%
Administrative Services	54.2	39.7	14.5	26.8%
Regulatory Services	73.0	67.3	5.7	7.8%
Enforcement	165.7	153.5	12.2	7.4%
Information Technology Services	39.6	32.6	7.0	17.7%
<b>Total</b>	<b>378.8</b>	<b>341.8</b>	<b>37.0</b>	<b>9.8%</b>

<sup>1</sup> Estimates include the OFM Official Allotment plus Unanticipated Receipts

<sup>2</sup> Only includes Accounts for the Administering Agency

Negative Variance - Denotes Possible Problem

**Liquor and Cannabis Board**  
**Summary Financial Report for 2019-21 Biennium to Date**

Dollars in Thousands

**Revenue Detail**

<b>Fund</b>	<b>Estimate<sup>1</sup></b>	<b>Actual</b>	<b>Variance</b>	<b>% Var.</b>
General Fund	\$171,739	\$183,000	\$11,261	6.6%
Death Investigations Account	\$188	\$188	\$0	0.0%
Industrial Insurance Premium Refund Account	\$0	\$519	\$519	0.0%
Federal Seizure Account	\$0	\$149	\$149	0.0%
Lic & Enforce Sys Modern proj acct	\$0	\$4	\$4	0.0%
Youth Tobacco and Vapor Products Prevention Account	\$608	\$605	(\$3)	-0.5%
Dedicated Marijuana Account	\$531,856	\$662,593	\$130,737	24.6%
Liquor Revolving Account	\$151,424	\$138,215	(\$13,209)	-8.7%
<b>Total</b>	<b>\$855,815</b>	<b>\$985,273</b>	<b>\$129,458</b>	<b>15.1%</b>

**Revenue by Fund Group**

<b>Fund Group</b>	<b>Estimate<sup>1</sup></b>	<b>Actual</b>	<b>Variance</b>	<b>% Var.</b>
General Fund Federal	\$1,632	\$1,079	(\$553)	-33.9%
General Fund Private/Local	\$35	\$0	(\$35)	-100.0%
General Fund State	\$170,072	\$181,922	\$11,850	7.0%
Other Funds Federal	\$0	\$148	\$148	0.0%
Other Funds State	\$684,077	\$802,125	\$118,048	17.3%
<b>Total</b>	<b>\$855,816</b>	<b>\$985,274</b>	<b>\$129,458</b>	<b>15.1%</b>

**Fund Balances Showing Deficits <sup>2</sup>**

<b>Fund</b>	<b>BTD Balance</b>	<b>Proj. Balance</b>
Lic & Enforce Sys Modern proj acct	(\$1,195)	(\$1,195)
Dedicated Marijuana Account	\$198,178	(\$91,073)
Liquor Revolving Account	\$18,508	(\$20,677)

<sup>1</sup> Estimates include the OFM Official Allotment plus Unanticipated Receipts

<sup>2</sup> Only includes Accounts for the Administering Agency

Negative Variance - Denotes Possible Problem