



COLORADO

Department of Education

Schedule 9
Cash Funds Reports

FY 2015-16
Budget Request

November 1, 2014

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Schedule 9: Cash Funds Reports
 Department of Education
 FY 2015-16 Budget Request
 Fund 12L0 - Reading Services for the Blind Cash Fund
 24-90-105.5, C.R.S. (2013)

	Actual FY 2012-13	Actual FY 2013-14	Appropriated FY 2014-15	Requested FY 2015-16	Projected FY 2016-17
Year Beginning Fund Balance (A)	\$9,321	\$10,039	\$10,707	\$11,407	\$12,107
Changes in Cash Assets	\$718	\$668	\$700	\$700	\$700
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$0	\$0	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$718	\$668	\$700	\$700	\$700
Assets Total	\$15,039	\$15,707	\$16,407	\$17,107	\$17,807
Cash (B)	\$15,039	\$15,707	\$16,407	\$17,107	\$17,807
Other Assets(Detail as necessary)	\$0	\$0	\$0	\$0	\$0
Receivables	\$0	\$0	\$0	\$0	\$0
Liabilities Total	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Cash Liabilities (C)	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$10,039	\$10,707	\$11,407	\$12,107	\$12,807
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$10,039	\$10,707	\$11,407	\$12,107	\$12,807
Change from Prior Year Fund Balance (D-A)	\$718	\$668	\$700	\$700	\$700
Cash Flow Summary					
Revenue Total	\$350,718	\$350,705	\$350,700	\$350,700	\$350,700
Fees	\$0	\$0	\$0	\$0	\$0
Interest	\$718	\$705	\$700	\$700	\$700
Funding from Colorado Disabled Telephone Users Fund	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000
Expenses Total	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000
Cash Expenditures	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2015-16 Budget Request
 Fund 12L0 - Reading Services for the Blind Cash Fund
 24-90-105.5, C.R.S. (2013)

Net Cash Flow	\$718	\$705	\$700	\$700	\$700

Fund Expenditures Line Item Detail	Actual FY 2012-13	Actual FY 2013-14	Estimated FY 2014-15	Requested FY 2015-16	Projected FY 2016-17
(3) Library Services					
Interest Expense	\$0	\$37	\$0	\$0	\$0
Reading Services for the Blind--Distributions	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000
TOTAL	\$350,000	\$350,037	\$350,000	\$350,000	\$350,000

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$10,039	\$10,707	\$11,407	\$12,107
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$57,750	\$57,750	\$57,750	\$57,750
Excess Uncommitted Fee Reserve Balance	(\$47,711)	(\$47,043)	(\$46,343)	(\$45,643)
Compliance Plan (narrative)				

Cash Fund Narrative Information	
Purpose/Background of Fund	The purpose of the fund is to support privately operated reading services to enable those persons who cannot effectively read newspapers or other printed documents to gain access to such otherwise inaccessible print materials. The state librarian has the authority to administer funds in the reading services for the blind cash fund for the support of privately operated reading services.
Fee Sources	None.
Non-Fee Sources	The General Assembly annually appropriates money out of the Colorado Disabled Telephone Users Fund (which consists of surcharges paid on telephone access lines provided by local exchange companies) to the Reading Services for the Blind Cash Fund.
Long Bill Groups Supported by Fund	(3) Library Programs - Reading Services for the Blind

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Schedule 9: Cash Funds Reports
 Department of Education
 FY 2015-16 Budget Request
 Fund 14A0 - State Grants to Publicly-Supported Libraries Fund
 24-90-407, C.R.S. (2013)

	Actual FY 2012-13	Actual FY 2013-14	Appropriated FY 2014-15	Requested FY 2015-16	Projected FY 2016-17
Year Beginning Fund Balance (A)	\$0	\$0	\$315	\$315	\$315
Changes in Cash Assets	\$0	\$5,001	\$0	\$0	\$0
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$0	-\$4,686	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$0	\$315	\$0	\$0	\$0
Assets Total	\$0	\$5,001	\$5,001	\$5,001	\$5,001
Cash (B)	\$0	\$5,001	\$5,001	\$5,001	\$5,001
Other Assets(Detail as necessary)	\$0	\$0	\$0	\$0	\$0
Receivables	\$0	\$0	\$0	\$0	\$0
Liabilities Total	\$0	\$4,686	\$4,686	\$4,686	\$4,686
Cash Liabilities (C)	\$0	\$4,686	\$4,686	\$4,686	\$4,686
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$0	\$315	\$315	\$315	\$315
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$0	\$315	\$315	\$315	\$315
Change from Prior Year Fund Balance (D-A)	\$0	\$315	\$0	\$0	\$0
Cash Flow Summary					
Revenue Total	\$0	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Interest	\$0	\$0	\$0	\$0	\$0
Funding from General Fund	\$0	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Expenses Total	\$0	\$1,999,685	\$2,000,000	\$2,000,000	\$2,000,000
Cash Expenditures	\$0	\$1,999,685	\$2,000,000	\$2,000,000	\$2,000,000
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2015-16 Budget Request
 Fund 14A0 - State Grants to Publicly-Supported Libraries Fund
 24-90-407, C.R.S. (2013)

Net Cash Flow	\$0	\$315	\$0	\$0	\$0

Fund Expenditures Line Item Detail	Actual FY 2012-13	Actual FY 2013-14	Estimated FY 2014-15	Requested FY 2015-16	Projected FY 2016-17
(3) Library Services					
Personal Services	\$0	\$39,119	\$39,434	\$39,434	\$39,434
Purchased Services	\$0	\$0	\$0	\$0	\$0
Operating	\$0	\$7,559	\$7,559	\$7,559	\$7,559
Travel	\$0	\$0	\$0	\$0	\$0
Intergovernmental Payments	\$0	\$1,840,000	\$1,840,000	\$1,840,000	\$1,840,000
Other Payments	\$0	\$94,115	\$94,115	\$94,115	\$94,115
Capitalized Property Purchases	\$0	\$14,955	\$14,955	\$14,955	\$14,955
Transfers	\$0	\$3,937	\$3,937	\$3,937	\$3,937
TOTAL	\$0	\$1,999,685	\$2,000,000	\$2,000,000	\$2,000,000

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$0	\$315	\$315	\$315
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$0	\$329,948	\$330,000	\$330,000
Excess Uncommitted Fee Reserve Balance	\$0	(\$329,633)	(\$329,685)	(\$329,685)
Compliance Plan (narrative)				

Cash Fund Narrative Information	
Purpose/Background of Fund	The purpose of the fund is to enable public libraries, school libraries, and academic libraries to purchase educational resources that they would otherwise be unable to afford.
Fee Sources	None.
Non-Fee Sources	The General Assembly annually appropriates money out of the General Fund to the State Grants to Publicly-Supported Libraries Fund.
Long Bill Groups Supported by Fund	(3) Library Programs - State Grants to Publicly-Supported Libraries Program

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Schedule 9: Cash Funds Reports
 Department of Education
 FY 2015-16 Budget Request
 Fund 17H0 - Public School Contingency Reserve
 22-54-117(1), C.R.S. (2013)

	Actual FY 2012-13	Actual FY 2013-14	Appropriated FY 2014-15	Requested FY 2015-16	Projected FY 2016-17
Year Beginning Fund Balance (A)	\$1,080,000	\$1,080,000	\$1,080,000	\$1,080,000	\$1,080,000
Changes in Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$0	\$0	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$0	\$0	\$0	\$0	\$0
Assets Total	\$1,080,000	\$1,080,000	\$1,080,000	\$1,080,000	\$1,080,000
Cash (B)	\$1,080,000	\$1,080,000	\$1,080,000	\$1,080,000	\$1,080,000
Other Assets(Detail as necessary)	\$0	\$0	\$0	\$0	\$0
Receivables	\$0	\$0	\$0	\$0	\$0
Liabilities Total	\$0	\$0	\$0	\$0	\$0
Cash Liabilities (C)	\$0	\$0	\$0	\$0	\$0
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$1,080,000	\$1,080,000	\$1,080,000	\$1,080,000	\$1,080,000
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$1,080,000	\$1,080,000	\$1,080,000	\$1,080,000	\$1,080,000
Change from Prior Year Fund Balance (D-A)	\$0	\$0	\$0	\$0	\$0
Cash Flow Summary					
Revenue Total	\$0	\$1,733,884	\$0	\$0	\$0
Fees	\$0	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$0	\$0	\$0
Transfer from General Fund	\$0	\$1,733,884	\$0	\$0	\$0
Prior Year Expense Reimbursements	\$0	\$0	\$0	\$0	\$0
Expenses Total	\$0	\$1,733,884	\$0	\$0	\$0
Cash Expenditures	\$0	\$1,733,884	\$0	\$0	\$0
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2015-16 Budget Request
 Fund 17H0 - Public School Contingency Reserve
 22-54-117(1), C.R.S. (2013)

Net Cash Flow	\$0	\$0	\$0	\$0	\$0

Fund Expenditures Line Item Detail	Actual	Actual	Estimated	Requested	Projected
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
(2) Assistance to Public Schools, (C) Grant Programs, Distributions, and Other Assistance, (6) Other Assistance, Contingency Reserve Fund					
Personal Services	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Operating	\$0	\$0	\$0	\$0	\$0
Travel	\$0	\$0	\$0	\$0	\$0
Intergovernmental Payments	\$0	\$1,733,884	\$0	\$0	\$0
Transfer to Great Teachers and Leaders Fund (25F)	\$0	\$0	\$0	\$0	\$0
Transfer to the General Fund	\$0	\$0	\$0	\$0	\$0
TOTAL	\$0	\$1,733,884	\$0	\$0	\$0

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$1,080,000	\$1,080,000	\$1,080,000	\$1,080,000
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$0	\$286,091	\$0	\$0
Excess Uncommitted Fee Reserve Balance	\$1,080,000	\$793,909	\$1,080,000	\$1,080,000
Compliance Plan (narrative)				

Cash Fund Narrative Information	
Purpose/Background of Fund	Pursuant to Section 22-54-117 (1) and (4), C.R.S. the State Board is authorized to approve payments from the Contingency Reserve to assist school districts under specific financial emergencies and financial burdens. A full list of circumstances can be found at 22-54-117(1)(a-f) & 22-54-117(4) C.R.S.
Fee Sources	None.
Non-Fee Sources	Appropriations from the General Assembly and reimbursements from prior year distributions to school districts.
Long Bill Groups Supported by Fund	(2) Assistance to Public Schools (C) Grant Programs and Other Distributions

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Schedule 9: Cash Funds Reports
 Department of Education
 FY 2015-16 Budget Request
 Fund 20E0 - Public School Transportation Fund
 22-51-103, C.R.S. (2013)

	Actual FY 2012-13	Actual FY 2013-14	Appropriated FY 2014-15	Requested FY 2015-16	Projected FY 2016-17
Year Beginning Fund Balance (A)	\$1,085,256	\$1,123,240	\$1,500,074	\$1,550,174	\$1,600,274
Changes in Cash Assets	\$90,359	\$269,563	\$50,100	\$50,100	\$50,100
Changes in Non-Cash Assets	-\$289,314	\$379,489	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	-\$236,939	\$272,218	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$37,984	\$376,834	\$50,100	\$50,100	\$50,100
Assets Total	\$1,396,414	\$2,045,466	\$2,095,566	\$2,145,666	\$2,195,766
Cash (B)	\$1,056,706	\$1,326,269	\$2,095,566	\$2,145,666	\$2,195,766
Other Assets - Receivables	\$339,708	\$719,197	\$0	\$0	\$0
Receivables	\$0	\$0	\$0	\$0	\$0
Liabilities Total	\$273,174	\$545,392	\$545,392	\$545,392	\$545,392
Cash Liabilities (C)	\$0	\$0	\$0	\$0	\$0
Deferred Revenue	\$273,174	\$545,392	\$545,392	\$545,392	\$545,392
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$1,123,240	\$1,500,074	\$1,550,174	\$1,600,274	\$1,650,374
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$1,056,706	\$1,326,269	\$2,095,566	\$2,145,666	\$2,195,766
Change from Prior Year Fund Balance (D-A)	\$37,984	\$376,834	\$50,100	\$50,100	\$50,100
Cash Flow Summary					
Revenue Total	\$2,111,112	\$2,046,045	\$500,100	\$500,100	\$500,100
Fees	\$0	\$0	\$0	\$0	\$0
Interest	\$77	\$96	\$100	\$100	\$100
Categorical Buyout	\$1,623,128	\$1,219,211	\$0	\$0	\$0
Prior Year Expense Reimbursements	\$487,907	\$826,738	\$500,000	\$500,000	\$500,000
Expenses Total	\$2,073,128	\$1,669,211	\$450,000	\$450,000	\$450,000
Cash Expenditures	\$2,073,128	\$1,669,211	\$450,000	\$450,000	\$450,000
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2015-16 Budget Request
 Fund 20E0 - Public School Transportation Fund
 22-51-103, C.R.S. (2013)

Net Cash Flow	\$37,984	\$376,834	\$50,100	\$50,100	\$50,100

Fund Expenditures Line Item Detail	Actual	Actual	Estimated	Requested	Projected
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
(2) Assistance to Public Schools, (B) Categorical Programs, (2) Other Categorical Programs, Public School Transportatior					
Personal Services	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Operating	\$0	\$0	\$0	\$0	\$0
Travel	\$0	\$0	\$0	\$0	\$0
Intergovernmental Payments	\$2,073,128	\$1,663,535	\$450,000	\$450,000	\$450,000
Transfers	\$4,594	\$5,676	\$0	\$0	\$0
TOTAL	\$2,077,722	\$1,669,211	\$450,000	\$450,000	\$450,000

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$1,123,240	\$1,500,074	\$1,550,174	\$1,600,274
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$342,066	\$275,420	\$74,250	\$74,250
Excess Uncommitted Fee Reserve Balance	\$781,174	\$1,224,654	\$1,475,924	\$1,526,024
Compliance Plan (narrative)				

Cash Fund Narrative Information	
Purpose/Background of Fund	The Public School Transportation Fund is to provide for operating expenditures for pupil transportation for eligible school districts, the state charter school institute, and facility schools pursuant to 22-51-103 C.R.S.
Fee Sources	None.
Non-Fee Sources	Interest earnings and appropriations
Long Bill Groups Supported by Fund	(2) Assistance to Public Schools, Public School Transportation

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Schedule 9: Cash Funds Reports
 Department of Education
 FY 2015-16 Budget Request
 Fund 20U0 - Start Smart Nutrition Program Fund
 22-82.7-105, C.R.S. (2013)

	Actual FY 2012-13	Actual FY 2013-14	Appropriated FY 2014-15	Requested FY 2015-16	Projected FY 2016-17
Year Beginning Fund Balance (A)	\$226,764	\$114,433	\$63,336	\$74,352	\$87,368
Changes in Cash Assets	-\$64,093	-\$89,940	\$11,016	\$13,016	\$13,016
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$48,238	-\$38,843	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	-\$112,331	-\$51,097	\$11,016	\$13,016	\$13,016
Assets Total	\$228,961	\$139,021	\$150,037	\$163,053	\$176,069
Cash (B)	\$228,961	\$139,021	\$150,037	\$163,053	\$176,069
Other Assets(Detail as necessary)	\$0	\$0	\$0	\$0	\$0
Receivables	\$0	\$0	\$0	\$0	\$0
Liabilities Total	\$114,528	\$75,685	\$75,685	\$75,685	\$75,685
Cash Liabilities (C)	\$114,528	\$75,685	\$75,685	\$75,685	\$75,685
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$114,433	\$63,336	\$74,352	\$87,368	\$100,384
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$114,433	\$63,336	\$74,352	\$87,368	\$100,384
Change from Prior Year Fund Balance (D-A)	-\$112,331	-\$51,097	\$11,016	\$13,016	\$13,016
Cash Flow Summary					
Revenue Total	\$706,207	\$803,881	\$1,099,983	\$1,374,721	\$1,374,721
Fees	\$0	\$0	\$0	\$0	\$0
Interest	\$6,207	\$3,881	\$2,000	\$4,000	\$4,000
Prior Year Expense Reimbursement					
Transfer from General Fund	\$700,000	\$800,000	\$1,097,983	\$1,370,721	\$1,370,721
Expenses Total	\$815,877	\$854,978	\$1,088,967	\$1,361,705	\$1,361,705
Cash Expenditures	\$815,877	\$854,978	\$1,088,967	\$1,361,705	\$1,361,705

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2015-16 Budget Request
 Fund 20U0 - Start Smart Nutrition Program Fund
 22-82.7-105, C.R.S. (2013)

Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	-\$109,670	-\$51,097	\$11,016	\$13,016	\$13,016

Fund Expenditures Line Item Detail	Actual	Actual	Estimated	Requested	Projected
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
(2) Assistance to Public Schools, (C) Grant Programs, Distributions, and Other Assistance, (1) Health and Nutrition, Start Smart Nutrition Program					
Interest Expense	\$0	\$2,934	\$0	\$0	\$0
Intergovernmental Payments	\$806,145	\$831,200	\$1,066,967	\$1,339,705	\$1,339,705
Other Payments	\$64	\$10,014	\$11,000	\$11,000	\$11,000
Transfers	\$9,668	\$10,830	\$11,000	\$11,000	\$11,000
TOTAL	\$815,877	\$854,978	\$1,088,967	\$1,361,705	\$1,361,705

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$114,433	\$63,336	\$74,352	\$87,368
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$134,620	\$141,071	\$179,680	\$224,681
Excess Uncommitted Fee Reserve Balance	(\$20,187)	(\$77,735)	(\$105,328)	(\$137,313)
Compliance Plan (narrative)				

Cash Fund Narrative Information	
Purpose/Background of Fund	To allow school food authorities to provide free breakfasts to children participating in the school breakfast program who would otherwise be required to pay a reduced price for breakfast and to offset the costs incurred by facility schools in providing breakfasts to students who are placed in
Fee Sources	None.
Non-Fee Sources	By statute, the General Assembly is required to appropriate at least \$700,000, but not more than \$1,500,000 annually. Any gifts, grants or donations. Interest earnings.
Long Bill Groups Supported by Fund	(2) Assistance to Public Schools, (C) Grant Programs, Distributions, and Other Assistance, Start Smart Nutrition Program Fund and Start Smart Nutrition Program.

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Schedule 9: Cash Funds Reports
 Department of Education
 FY 2015-16 Budget Request
 Fund 22A0 and 22B0 (Combined) - Public School Capital Construction Assistance Fund
 22-43.7-104, C.R.S. (2013)

	Actual FY 2012-13	Actual FY 2013-14	Appropriated FY 2014-15	Requested FY 2015-16	Projected FY 2016-17
Year Beginning Fund Balance (A)	\$127,236,850	\$152,982,870	\$176,711,460	\$164,445,213	\$144,184,168
Changes in Cash Assets	\$22,488,789	\$28,734,159	-\$6,642,036	\$60,738,955	-\$17,866,175
Changes in Non-Cash Assets	\$3,501,014	\$1,108,450	-\$4,085,619	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	-\$243,783	-\$6,114,019	-\$1,538,592	-\$81,000,000	\$0
TOTAL CHANGES TO FUND BALANCE	\$25,746,020	\$23,728,590	-\$12,266,247	-\$20,261,045	-\$17,866,175
Assets Total	\$181,873,306	\$211,715,915	\$204,445,213	\$265,184,168	\$247,317,993
Cash (B)	\$170,287,687	\$199,021,846	\$196,945,213	\$257,684,168	\$239,817,993
Receivables	\$11,585,619	\$12,694,069	\$7,500,000	\$7,500,000	\$7,500,000
Liabilities Total	\$28,890,436	\$35,004,455	\$40,000,000	\$121,000,000	\$121,000,000
Cash Liabilities (C)	\$28,890,436	\$35,004,455	\$40,000,000	\$40,000,000	\$40,000,000
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Designation of Cash on Hand			\$86,875,863	\$81,000,000	\$81,000,000
Ending Fund Balance (D)	\$152,982,870	\$176,711,460	\$164,445,213	\$144,184,168	\$126,317,993
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$141,397,251	\$164,017,391	\$156,945,213	\$217,684,168	\$199,817,993
Change from Prior Year Fund Balance (D-A)	\$25,746,020	\$23,728,590	-\$12,266,247	-\$20,261,045	-\$17,866,175
Cash Flow Summary					
Revenue Total	\$305,570,117	\$276,315,210	\$330,715,596	\$246,044,966	\$248,045,136
Transferred in from DOT	\$167,118,207	\$161,449,985	\$200,000,000	\$165,000,000	\$165,000,000
Transferred in from DOT School Fund	\$61,662,736	\$85,914,869	\$100,000,000	\$45,000,000	\$45,000,000
Transferred in from Lottery	\$8,644,124	\$4,735,342	\$1,000,000	\$1,000,000	\$1,000,000
Transferred in - School Construction	\$56,154,623	\$4,599,383	\$0	\$4,000,000	\$4,000,000
Transferred in - Local Government Pass-Thru (COP payments)	\$9,818,092	\$13,771,988	\$16,165,596	\$16,394,966	\$16,395,136
Transferred in - Local Government - Other (state portion closed projects)	\$0	\$1,097,695	\$900,000	\$0	\$0
Transferred in - Marijuana Sales Tax	\$0	\$3,012,860	\$10,900,000	\$12,900,000	\$14,900,000

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2015-16 Budget Request
 Fund 22A0 and 22B0 (Combined) - Public School Capital Construction Assistance Fund
 22-43.7-104, C.R.S. (2013)

Other	\$510,487	\$18,216	\$0	\$0	\$0
Interest	\$1,661,848	\$1,714,872	\$1,750,000	\$1,750,000	\$1,750,000
Expenses Total	\$279,823,526	\$252,586,619	\$269,976,641	\$263,911,141	\$263,911,141
Cash Expenditures	\$279,823,526	\$252,586,619	\$269,976,641	\$263,911,141	\$263,911,141
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	\$25,746,591	\$23,728,591	\$60,738,955	-\$17,866,175	-\$15,866,005

Fund Expenditures Line Item Detail	Actual	Actual	Estimated	Requested	Projected
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
(2) Assistance to Public Schools, (C) Grant Programs, Distributions, and Other Assistance, (2) Capital Constructor					
Personal Services	\$722,640	\$709,569	\$796,641	\$756,141	\$756,141
Purchased Services	\$47,043	\$40,878	\$60,000	\$50,000	\$50,000
Operating	\$73,745	\$72,573	\$90,000	\$75,000	\$75,000
Travel	\$16,836	\$12,484	\$30,000	\$30,000	\$30,000
Intergovernmental Payments	\$21,352,147	\$26,259,894	\$15,000,000	\$28,000,000	\$28,000,000
Other Payments	\$0	\$246,105	\$0	\$0	\$0
Capitalized Property Purchases	\$167,172,154	\$172,741,463	\$205,000,000	\$175,000,000	\$175,000,000
Transfers	\$90,438,961	\$52,503,653	\$49,000,000	\$60,000,000	\$60,000,000
TOTAL	\$279,823,526	\$252,586,619	\$269,976,641	\$263,911,141	\$263,911,141

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$152,982,870	\$176,711,460	\$164,445,213	\$144,184,168
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$46,170,882	\$41,676,792	\$44,546,146	\$43,545,338
Excess Uncommitted Fee Reserve Balance	\$106,811,988	\$135,034,668	\$119,899,067	\$100,638,830
Compliance Plan (narrative)				

Cash Fund Narrative Information	
Purpose/Background of Fund	H.B. 08-1335: In order to increase the amount and timeliness of state financial assistance for public school facility capital construction projects, replaces existing capital construction assistance programs with a new financial assistance program. Creates the Public School Capital
Fee Sources	None.
Non-Fee Sources	<ul style="list-style-type: none"> • 35 percent of the gross amount of income received during the fiscal year from income, mineral royalties, and interest derived from state public school lands (or more if required to make lease payments under the terms of lease-purchase agreements); • All net proceeds from the sale of certificates of participation (COPs) payable to the State under the terms of such lease-purchase agreements; • All local matching moneys; and • Lottery proceeds that would otherwise be transferred to the General Fund. Marijuana taxes
Long Bill Groups Supported by Fund	(2) Assistance to Public Schools (C) Grant Programs and Other Distributions, (2) Capital Construction

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Schedule 9: Cash Funds Reports
Department of Education
FY 2015-16 Budget Request
Fund 26R0 - Early Literacy Fund
22-7-1210, C.R.S. (2013)

	Actual FY 2012-13	Actual FY 2013-14	Appropriated FY 2014-15	Requested FY 2015-16	Projected FY 2016-17
Year Beginning Fund Balance (A)	\$0	\$1,316,989	\$1,316,989	\$1,455,423	\$1,490,423
Changes in Cash Assets	\$1,420,423	\$112,549	\$35,000	\$35,000	\$35,000
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	-\$103,434	-\$66,677	\$103,434	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$1,316,989	\$45,872	\$138,434	\$35,000	\$35,000
Assets Total	\$1,420,423	\$1,532,972	\$1,455,423	\$1,490,423	\$1,525,423
Cash (B)	\$1,420,423	\$1,532,972	\$1,455,423	\$1,490,423	\$1,525,423
Other Assets(Detail as necessary)	\$0	\$0	\$0	\$0	\$0
Receivables	\$0	\$0	\$0	\$0	\$0
Liabilities Total	\$103,434	\$170,111	\$0	\$0	\$0
Cash Liabilities (C)	\$103,434	\$170,111	\$0	\$0	\$0
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$1,316,989	\$1,362,861	\$1,455,423	\$1,490,423	\$1,525,423
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$1,316,989	\$1,362,861	\$1,455,423	\$1,490,423	\$1,525,423
Change from Prior Year Fund Balance (D-A)	\$1,316,989	\$45,872	\$138,434	\$35,000	\$35,000
Cash Flow Summary					
Revenue Total	\$5,637,464	\$20,666,728	\$38,596,010	\$38,596,010	\$38,596,010
Fees	\$0		\$0	\$0	\$0
Interest	\$4,504	\$32,518	\$35,000	\$35,000	\$35,000
Reimburse Prior Year Expense	\$705,228	\$95,710			
Transfer Read ot Achieve Fund Balance	\$387,234				
Tobacco Settlement Funds	\$4,540,498	\$4,538,500	\$5,163,338	\$5,163,338	\$5,163,338

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2015-16 Budget Request
 Fund 26R0 - Early Literacy Fund
 22-7-1210, C.R.S. (2013)

Transfer from State Education Fund	\$0	\$16,000,000	\$33,397,672	\$33,397,672	\$33,397,672
Expenses Total	\$4,320,252	\$20,620,855	\$38,561,010	\$38,561,010	\$38,561,010
Cash Expenditures	\$4,320,252	\$20,620,855	\$38,561,010	\$38,561,010	\$38,561,010
Change Requests (If Applicable)	\$0		\$0	\$0	\$0
Net Cash Flow	\$1,317,212	\$45,873	\$35,000	\$35,000	\$35,000

Fund Expenditures Line Item Detail	Actual FY 2012-13	Actual FY 2013-14	Estimated FY 2014-15	Requested FY 2015-16	Projected FY 2016-17
(2) Assistance to Public Schools, (C) Grant Programs, Distributions, and Other Assistance, (3) Reading and Literacy, Early Literacy Competitive Grant Program and Early Literacy Program Per Pupil Funding					
Personal Services	\$370,052	\$757,879	\$1,086,108	\$1,118,691	\$1,152,252
Purchased Services	\$145,591	\$94,874	\$160,000	\$115,000	\$100,000
Operating Expenses	\$77,485	\$199,508	\$100,000	\$93,552	\$80,000
Travel Expenses	\$38,651	\$83,072	\$91,135	\$85,000	\$79,991
Intergovernmental Payments	\$3,677,926	\$19,311,766	\$37,123,767	\$37,123,767	\$37,123,767
Transfers	\$10,547	\$173,756	\$0	\$25,000	\$25,000
TOTAL	\$4,320,252	\$20,620,855	\$38,561,010	\$38,561,010	\$38,561,010

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$1,316,989	\$1,362,861	\$1,455,423	\$1,490,423
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$712,842	\$3,402,441	\$6,362,567	\$6,362,567
Excess Uncommitted Fee Reserve Balance	\$604,147	(\$2,039,580)	(\$4,907,144)	(\$4,872,144)
Compliance Plan (narrative)				

Cash Fund Narrative Information	
Purpose/Background of Fund	To finance the competitive and formula grants made to districts under the Colorado Early Literacy Act. \$4 million is allotted to competitive Early Literacy Grants per statute and the remaining funds are awarded on a per pupil basis to each district in the state.
Fee Sources	None
Non-Fee Sources	Five percent (approx. \$4.5 million) of Tobacco Settlement Funds are deposited into the Early Literacy Fund each year, and an additional \$30 million is transferred into the Fund from the State Education Fund.
Long Bill Groups Supported by Fund	(2) Assistance to Public Schools, (C) Grant Programs, Distributions, and Other Assistance, (3) Reading and Literacy, Early Literacy Competitive Grant Program and Early Literacy Program Per Pupil Funding

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Schedule 9: Cash Funds Reports
Department of Education
FY 2015-16 Budget Request
Fund 2930 - Educator Licensure Cash Fund
22-60.5-112, C.R.S. (2013)

	Actual FY 2012-13	Actual FY 2013-14	Appropriated FY 2014-15	Requested FY 2015-16	Projected FY 2016-17
Year Beginning Fund Balance (A)	\$383,799	\$555,566	\$494,043	\$93,138	\$169,538
Changes in Cash Assets	\$237,748	-\$148,434	-\$462,428	\$76,400	\$11,195
Changes in Non-Cash Assets	\$10,861	\$8,935	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	-\$76,842	\$77,976	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$171,767	-\$61,523	-\$462,428	\$76,400	\$11,195
Assets Total	\$782,775	\$643,276	\$320,347	\$396,747	\$407,942
Cash (B)	\$735,754	\$587,320	\$273,326	\$349,726	\$360,921
Receivables	\$47,021	\$55,956	\$47,021	\$47,021	\$47,021
Liabilities Total	\$227,209	\$149,233	\$227,209	\$227,209	\$227,209
Cash Liabilities (C)	\$227,209	\$149,233	\$227,209	\$227,209	\$227,209
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$555,566	\$494,043	\$93,138	\$169,538	\$180,733
Logical Test	TRUE	TRUE	FALSE	TRUE	TRUE
Net Cash Assets - (B-C)	\$508,545	\$438,087	\$46,117	\$122,517	\$133,712
Change from Prior Year Fund Balance (D-A)	\$171,767	-\$61,523	-\$400,905	\$76,400	\$11,195
Cash Flow Summary					
Revenue Total	\$2,663,849	\$2,732,258	\$2,800,000	\$2,800,000	\$2,800,000
Fees	\$2,663,849	\$2,732,258	\$2,800,000	\$2,800,000	\$2,800,000
Interest	\$0	\$0	\$0	\$0	\$0
Expenses Total	\$2,492,083	\$2,793,780	\$3,262,428	\$2,723,600	\$2,788,805
Cash Expenditures	\$2,492,083	\$2,793,780	\$3,262,428	\$2,723,600	\$2,788,805
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2015-16 Budget Request
 Fund 2930 - Educator Licensure Cash Fund
 22-60.5-112, C.R.S. (2013)

Net Cash Flow	\$171,766	-\$61,522	-\$462,428	\$76,400	\$11,195

Fund Expenditures Line Item Detail	Actual	Actual	Estimated	Requested	Projected
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
(1) Management and Administration, (A) Administration and Centrally-Appropriated Line Items, Office of Professional Service:					
Personal Services	\$1,721,105	\$1,784,908	\$1,800,000	\$1,863,000	\$1,928,205
Purchased Services	\$117,284	\$183,736	\$192,600	\$200,000	\$200,000
Operating	\$283,713	\$497,531	\$849,003	\$300,000	\$300,000
Travel	\$6,273	\$10,580	\$10,600	\$10,600	\$10,600
Intergovernmental Payments	\$72,122	\$0	\$0	\$0	\$0
Transfers	\$291,587	\$317,025	\$410,225	\$350,000	\$350,000
TOTAL	\$2,492,083	\$2,793,780	\$3,262,428	\$2,723,600	\$2,788,805

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$555,566	\$494,043	\$93,138	\$169,538
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$411,194	\$460,974	\$538,301	\$449,394
Excess Uncommitted Fee Reserve Balance	\$144,372	\$33,069	(\$445,163)	(\$279,856)
Compliance Plan (narrative)	The excess balance was reduced due to higher expenditures. A continuation will bring this fund into compliance by the end of FY 2014-15.			

Cash Fund Narrative Information	
Purpose/Background of Fund	Pursuant to 22-60.5-112 C.R.S., the State Board of Education annually adjusts fees charged for licensing purposes, if necessary, so that revenues generated approximates the direct and indirect costs of administering the Colorado Educatory Licensing Act. Fee revenues are deposited into the Educator Licensure Cash Fund. SB11-1201, Streamlining Educator Licensing, provided that for the fiscal years 2011-12, 2012-13 and 2013-14 the monies in the fund are 'continuously appropriated'.
Fee Sources	K-12 Educator License Applications
Non-Fee Sources	None.
Long Bill Groups Supported by Fund	Long Bill Group: (1) Management and Administration Line Items: Office of Professional Services, Legal Services, Administrative Law Judges, Risk Management, Capital Complex, Worker's Compensation.

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