



COLORADO

Department of Education

Schedule 9
Cash Funds Reports

FY 2016-17
Budget Request

November 1, 2015

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Schedule 9: Cash Funds Reports
 Department of Education
 FY 2016-17 Budget Request
 Fund 12L0 - Reading Services for the Blind Cash Fund
 24-90-105.5, C.R.S. (2013)

	Actual FY 2013-14	Actual FY 2014-15	Appropriated FY 2015-16	Requested FY 2016-17	Projected FY 2017-18
Year Beginning Fund Balance (A)	\$10,039	\$10,707	\$10,745	\$10,783	\$10,821
Changes in Cash Assets	\$668	-\$4,962	\$38	\$38	\$38
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	\$5,000	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$668	\$38	\$38	\$38	\$38
Assets Total	\$15,707	\$10,745	\$10,783	\$10,821	\$10,859
Cash (B)	\$15,707	\$10,745	\$10,783	\$10,821	\$10,859
Other Assets(Detail as necessary)	\$0	\$0	\$0	\$0	\$0
Receivables	\$0	\$0	\$0	\$0	\$0
Liabilities Total	\$5,000	\$0	\$0	\$0	\$0
Cash Liabilities (C)	\$5,000	\$0	\$0	\$0	\$0
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$10,707	\$10,745	\$10,783	\$10,821	\$10,859
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$10,039	\$10,745	\$10,783	\$10,821	\$10,859
Change from Prior Year Fund Balance (D-A)	\$668	\$38	\$38	\$38	\$38

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2016-17 Budget Request
 Fund 12L0 - Reading Services for the Blind Cash Fund
 24-90-105.5, C.R.S. (2013)

Cash Flow Summary					
Revenue Total	\$350,705	\$360,074	\$360,074	\$360,074	\$360,074
Fees	\$0	\$0	\$0	\$0	\$0
Interest	\$705	\$74	\$74	\$74	\$74
Funding from Colorado Disabled Telephone Users Fund	\$350,000	\$360,000	\$360,000	\$360,000	\$360,000
Expenses Total	\$350,000	\$360,036	\$360,036	\$360,036	\$360,036
Cash Expenditures	\$350,000	\$360,036	\$360,036	\$360,036	\$360,036
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	\$705	\$38	\$38	\$38	\$38

Fund Expenditures Line Item Detail	Actual FY 2013-14	Actual FY 2014-15	Estimated FY 2015-16	Requested FY 2016-17	Projected FY 2017-18
(3) Library Services					
Interest Expense	\$0	\$36	\$36	\$36	\$36
Reading Services for the Blind--Distributions	\$350,000	\$360,000	\$360,000	\$360,000	\$360,000
TOTAL	\$350,000	\$360,036	\$360,036	\$360,036	\$360,036

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested
	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$10,707	\$10,745	\$10,783	\$10,821
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$57,750	\$59,406	\$59,406	\$59,406
Excess Uncommitted Fee Reserve Balance	(\$47,043)	(\$48,661)	(\$48,623)	(\$48,585)
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 2016-17 Budget Request
 Fund 14A0 - State Grants to Publicly-Supported Libraries Fund
 24-90-407, C.R.S. (2013)

	Actual FY 2013-14	Actual FY 2014-15	Appropriated FY 2015-16	Requested FY 2016-17	Projected FY 2017-18
Year Beginning Fund Balance (A)	\$0	\$315	\$0	\$0	\$0
Changes in Cash Assets	\$5,001	-\$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	-\$4,686	\$4,686	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$315	-\$315	\$0	\$0	\$0
Assets Total	\$5,001	\$0	\$0	\$0	\$0
Cash (B)	\$5,001	\$0	\$0	\$0	\$0
Other Assets(Detail as necessary)	\$0	\$0	\$0	\$0	\$0
Receivables	\$0	\$0	\$0	\$0	\$0
Liabilities Total	\$4,686	\$0	\$0	\$0	\$0
Cash Liabilities (C)	\$4,686	\$0	\$0	\$0	\$0
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$315	\$0	\$0	\$0	\$0
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$315	\$0	\$0	\$0	\$0
Change from Prior Year Fund Balance (D-A)	\$0	-\$315	\$0	\$0	\$0
Cash Flow Summary					
Revenue Total	\$2,000,000	\$2,000,000	\$0	\$0	\$0
Interest	\$0	\$0	\$0	\$0	\$0
Funding from General Fund	\$2,000,000	\$2,000,000	\$0	\$0	\$0
Expenses Total	\$1,999,685	\$2,000,315	\$0	\$0	\$0
Cash Expenditures	\$1,999,685	\$2,000,315	\$0	\$0	\$0
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	\$315	-\$315	\$0	\$0	\$0

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2016-17 Budget Request
 Fund 14A0 - State Grants to Publicly-Supported Libraries Fund
 24-90-407, C.R.S. (2013)

Fund Expenditures Line Item Detail	Actual FY 2013-14	Actual FY 2014-15	Estimated FY 2015-16	Requested FY 2016-17	Projected FY 2017-18
(3) Library Services					
Personal Services	\$39,119	\$41,985	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Operating	\$7,559	\$3,894	\$0	\$0	\$0
Travel	\$0	\$39	\$0	\$0	\$0
Intergovernmental Payments	\$1,840,000	\$1,833,197	\$0	\$0	\$0
Other Payments	\$94,115	\$97,815	\$0	\$0	\$0
Capitalized Property Purchases	\$14,955	\$14,861	\$0	\$0	\$0
Transfers	\$3,937	\$5,051	\$0	\$0	\$0
Transfers to General Fund to Extinguish Cash Fund	\$3,937	\$3,473	\$0	\$0	\$0
TOTAL	\$2,003,622	\$2,000,315	\$0	\$0	\$0

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested
	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$315	\$0	\$0	\$0
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$329,948	\$330,052	\$0	\$0
Excess Uncommitted Fee Reserve Balance	(\$329,633)	(\$330,052)	\$0	\$0
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
Further Note	SB15-108 repealed this fund effective July 1, 2016. Any fund balance is transferred to the General Fund. The Long Bill (SB15-234) funds the program directly from the General Fund.

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Schedule 9: Cash Funds Reports
 Department of Education
 FY 2016-17 Budget Request
 Fund 17H0 - Public School Contingency Reserve
 22-54-117(1), C.R.S. (2013)

	Actual FY 2013-14	Actual FY 2014-15	Appropriated FY 2015-16	Requested FY 2016-17	Projected FY 2017-18
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

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2016-17 Budget Request
 Fund 17H0 - Public School Contingency Reserve
 22-54-117(1), C.R.S. (2013)

Cash Flow Summary					
Revenue Total	\$1,733,884	\$0	\$0	\$0	\$0
Fees	\$0	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$0	\$0	\$0
Transfer from General Fund	\$1,733,884	\$0	\$0	\$0	\$0
Prior Year Expense Reimbursements	\$0	\$0	\$0	\$0	\$0
Expenses Total	\$1,733,884	\$0	\$0	\$0	\$0
Cash Expenditures	\$1,733,884	\$0	\$0	\$0	\$0
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	\$0	\$0	\$0	\$0	\$0

Fund Expenditures Line Item Detail	Actual FY 2013-14	Actual FY 2014-15	Estimated FY 2015-16	Requested FY 2016-17	Projected 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	\$1,733,884	\$0	\$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	\$1,733,884	\$0	\$0	\$0	\$0

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested
	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
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)	\$286,091	\$0	\$0	\$0
Excess Uncommitted Fee Reserve Balance	\$793,909	\$1,080,000	\$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 2016-17 Budget Request
 Fund 20E0 - Public School Transportation Fund
 22-51-103, C.R.S. (2013)

	Actual FY 2013-14	Actual FY 2014-15	Appropriated FY 2015-16	Requested FY 2016-17	Projected FY 2017-18
Year Beginning Fund Balance (A)	\$1,123,240	\$1,500,074	\$1,497,415	\$1,497,417	\$1,497,419
Changes in Cash Assets	\$269,563	-\$2,659	\$2	\$2	\$2
Changes in Non-Cash Assets	\$379,489	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$272,218	\$0	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$376,834	-\$2,659	\$2	\$2	\$2
Assets Total	\$2,045,466	\$2,312,292	\$2,312,294	\$2,312,296	\$2,312,298
Cash (B)	\$1,326,269	\$773,692	\$2,312,294	\$2,312,296	\$2,312,298
Other Assets - Receivables	\$719,197	\$1,538,600	\$0	\$0	\$0
Receivables	\$0	\$0	\$0	\$0	\$0
Liabilities Total	\$545,392	\$814,877	\$814,877	\$814,877	\$814,877
Cash Liabilities (C)	\$0	\$165,836	\$165,836	\$165,836	\$165,836
Deferred Revenue	\$545,392	\$649,041	\$649,041	\$649,041	\$649,041
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$1,500,074	\$1,497,415	\$1,497,417	\$1,497,419	\$1,497,421
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$1,326,269	\$1,497,415	\$2,146,458	\$2,146,460	\$2,146,462
Change from Prior Year Fund Balance (D-A)	\$376,834	-\$2,659	\$2	\$2	\$2

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2016-17 Budget Request
 Fund 20E0 - Public School Transportation Fund
 22-51-103, C.R.S. (2013)

Cash Flow Summary					
Revenue Total	\$2,046,045	\$1,573,060	\$450,002	\$450,002	\$450,002
Fees	\$0	\$0	\$0	\$0	\$0
Interest	\$96	\$2	\$2	\$2	\$2
Categorical Buyout	\$1,219,211	\$1,125,719	\$0	\$0	\$0
Prior Year Expense Reimbursements	\$826,738	\$447,339	\$450,000	\$450,000	\$450,000
Expenses Total	\$1,669,211	\$1,575,719	\$450,000	\$450,000	\$450,000
Cash Expenditures	\$1,669,211	\$1,575,719	\$450,000	\$450,000	\$450,000
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	\$376,834	-\$2,659	\$2	\$2	\$2

Fund Expenditures Line Item Detail	Actual	Actual	Estimated	Requested	Projected
	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
(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	\$1,663,535	\$1,569,273	\$450,000	\$450,000	\$450,000
Transfers	\$5,676	\$6,446	\$0	\$0	\$0
TOTAL	\$1,669,211	\$1,575,719	\$450,000	\$450,000	\$450,000

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested
	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$1,500,074	\$1,497,415	\$1,497,417	\$1,497,419
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$275,420	\$259,994	\$74,250	\$74,250
Excess Uncommitted Fee Reserve Balance	\$1,224,654	\$1,237,421	\$1,423,167	\$1,423,169
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 2016-17 Budget Request
 Fund 20U0 - Start Smart Nutrition Program Fund
 22-82.7-105, C.R.S. (2013)

	Actual FY 2013-14	Actual FY 2014-15	Appropriated FY 2015-16	Requested FY 2016-17	Projected FY 2017-18
Year Beginning Fund Balance (A)	\$114,433	\$63,336	\$200,387	\$362,256	\$224,070
Changes in Cash Assets	-\$89,940	\$131,812	\$161,869	-\$138,186	-\$513,113
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	-\$38,843	-\$5,239	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	-\$51,097	\$137,051	\$161,869	-\$138,186	-\$513,113
Assets Total	\$139,021	\$270,833	\$432,702	\$294,516	-\$218,598
Cash (B)	\$139,021	\$270,833	\$432,702	\$294,516	-\$218,598
Other Assets(Detail as necessary)	\$0	\$0	\$0	\$0	\$0
Receivables	\$0	\$0	\$0	\$0	\$0
Liabilities Total	\$75,685	\$70,446	\$70,446	\$70,446	\$70,446
Cash Liabilities (C)	\$75,685	\$70,446	\$70,446	\$70,446	\$70,446
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$63,336	\$200,387	\$362,256	\$224,070	-\$289,044
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$63,336	\$200,387	\$362,256	\$224,070	-\$289,044
Change from Prior Year Fund Balance (D-A)	-\$51,097	\$137,051	\$161,869	-\$138,186	-\$513,113

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2016-17 Budget Request
 Fund 20U0 - Start Smart Nutrition Program Fund
 22-82.7-105, C.R.S. (2013)

Cash Flow Summary					
Revenue Total	\$803,881	\$1,104,165	\$1,376,489	\$1,376,489	\$1,376,489
Fees	\$0	\$0	\$0	\$0	\$0
Interest	\$3,881	\$6,182	\$6,000	\$6,000	\$6,000
Transfer from General Fund	\$800,000	\$1,097,983	\$1,370,489	\$1,370,489	\$1,370,489
Expenses Total	\$854,978	\$967,724	\$1,214,620	\$1,514,675	\$1,889,602
Cash Expenditures	\$854,978	\$967,724	\$1,214,620	\$1,514,675	\$1,889,602
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	-\$51,097	\$136,441	\$161,869	-\$138,186	-\$513,113

Fund Expenditures Line Item Detail	Actual	Actual	Estimated	Requested	Projected
	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
(2) Assistance to Public Schools, (C) Grant Programs, Distributions, and Other Assistance, (1) Health and Nutrition, Start Smart Nutrition Program					
Personal Services	\$0	\$10,903	\$11,768	\$12,003	\$12,003
Operating	\$0	\$814	\$2,462	\$2,462	\$2,462
Interest Expense	\$2,934	\$3,208	\$3,500	\$3,500	\$3,500
Intergovernmental Payments	\$831,200	\$932,341	\$1,160,000	\$1,460,000	\$1,840,000
Other Payments	\$10,014	\$11,963	\$36,890	\$36,710	\$31,637
Transfers	\$10,830	\$8,495	\$0	\$0	\$0
TOTAL	\$854,978	\$967,724	\$1,214,620	\$1,514,675	\$1,889,602

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested
	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$63,336	\$200,387	\$362,256	\$224,070
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$141,071	\$159,674	\$200,412	\$249,921
Excess Uncommitted Fee Reserve Balance	(\$77,735)	\$40,713	\$161,844	(\$25,852)
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 2016-17 Budget Request
 Fund 22A0 - Public School Capital Construction Assistance Fund
 22-43.7-104, C.R.S.

	Actual FY 2013-14	Actual FY 2014-15	Appropriated FY 2015-16	Requested FY 2016-17	Projected FY 2017-18
Year Beginning Fund Balance (A)	152,982,870	176,711,460	244,050,710	196,690,501	178,163,185
Changes in Cash Assets	28,734,159	72,707,449	(47,360,209)	(18,527,316)	(11,608,144)
Changes in Non-Cash Assets	1,108,450	(10,696,613)	323,959	-	-
Changes in Long-Term Assets	-	-	-	-	-
Changes in Total Liabilities	(6,114,019)	5,328,414	(323,959)	-	-
TOTAL CHANGES TO FUND BALANCE	23,728,590	67,339,250	(47,360,209)	(18,527,316)	(11,608,144)
Assets Total	211,715,915	273,726,751	226,690,501	208,163,185	196,555,041
Cash (B)	199,021,846	271,729,295	224,369,086	205,841,770	194,233,626
Receivables	12,694,069	1,997,456	2,321,415	2,321,415	2,321,415
Liabilities Total	35,004,455	29,676,041	30,000,000	30,000,000	30,000,000
Cash Liabilities (C)	35,004,455	29,676,041	30,000,000	30,000,000	30,000,000
Long Term Liabilities	-	-	-	-	-
Designation of Cash on Hand					
Ending Fund Balance (D)	176,711,460	244,050,710	196,690,501	178,163,185	166,555,041
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	164,017,391	242,053,254	194,369,086	175,841,770	164,233,626
Change from Prior Year Fund Balance (D-A)	23,728,590	67,339,250	(47,360,209)	(18,527,316)	(11,608,144)

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2016-17 Budget Request
 Fund 22A0 - Public School Capital Construction Assistance Fund
 22-43.7-104, C.R.S.

Cash Flow Summary					
Revenue Total	276,315,210	311,998,099	169,762,038	107,691,136	104,388,533
Transferred in from DOT	161,449,985	174,722,392	47,287,071	6,000,000	5,000,000
Transferred in from DOT School Fund	85,914,869	92,505,484	72,000,000	45,000,000	40,000,000
Transferred in from Lottery	4,735,342	1,997,456	1,000,000	1,000,000	1,000,000
Transferred in - School Construction	4,599,383	-	-	-	-
Transferred in - Local Government Pass-Thru	13,771,988	16,790,544	16,394,967	16,395,136	16,388,533
Transferred in - Local Government - Other	1,097,695	-	-	-	-
Transferred in - Marijuana Sales Tax	3,012,860	23,949,565	31,080,000	37,296,000	40,000,000
Other	18,216	-	-	-	-
Interest	1,714,872	2,032,658	2,000,000	2,000,000	2,000,000
Expenses Total	252,586,619	244,658,849	217,122,247	126,218,452	115,996,677
Cash Expenditures	252,586,619	244,658,849	156,519,935	126,218,452	115,996,677
Change Requests (If Applicable)	-	-	-	-	-
Emergency Reserve pursuant to CRS 22-43.7-104	-	-	1,000,000	-	-
Reserve for On-going Grants 6/30/2015	-	-	20,002,312	-	-
Reserve pursuant to CRS 22-43.7-104 (3.5)	-	-	39,600,000	-	-
Net Cash Flow	23,728,591	67,339,250	(47,360,209)	(18,527,316)	(11,608,144)

Fund Expenditures Line Item Detail	Actual	Actual	Estimated	Requested	Projected
	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
(2) Assistance to Public Schools, (C) Grant Programs, Distributions, and Other Assistance, (2) Capital Constructior					
Personal Services	709,569	658,277	1,152,612	1,245,329	1,245,329
Purchased Services	40,878	34,408	40,408	40,408	40,408
Operating	72,573	66,472	90,323	90,323	90,323
Travel	12,484	13,079	50,501	50,501	50,501
Intergovernmental Payments	26,259,894	28,612,980	50,000,000	60,000,000	50,000,000
Excise Tax for Charter Schools	-	-	2,993,696	3,885,000	4,662,000
Other Payments	246,105	536,178	550,000	550,000	550,000
Capitalized Property Purchases	172,741,463	160,252,638	47,287,071	6,000,000	5,000,000
Transfers	52,503,653	54,484,817	54,355,324	54,356,891	54,358,116
TOTAL	252,586,619	244,658,849	156,519,935	126,218,452	115,996,677

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested
	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$176,711,460	\$244,050,710	\$196,690,501	\$178,163,185
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$41,676,792	\$40,368,710	\$35,825,171	\$20,826,045
Excess Uncommitted Fee Reserve Balance	\$135,034,668	\$203,682,000	\$160,865,331	\$157,337,141
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 2016-17 Budget Request
 Fund 26R0 - Early Literacy Fund
 22-7-1210, C.R.S. (2013)

	Actual FY 2013-14	Actual FY 2014-15	Appropriated FY 2015-16	Requested FY 2016-17	Projected FY 2017-18
Year Beginning Fund Balance (A)	\$1,316,989	\$1,362,861	\$3,601,226	\$3,636,226	\$3,629,466
Changes in Cash Assets	\$112,549	\$2,184,828	\$35,000	-\$6,760	-\$45,000
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	-\$66,677	\$53,537	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$45,872	\$2,238,365	\$35,000	-\$6,760	-\$45,000
Assets Total	\$1,532,972	\$3,717,800	\$3,752,800	\$3,746,040	\$3,701,040
Cash (B)	\$1,532,972	\$3,717,800	\$3,752,800	\$3,746,040	\$3,701,040
	\$0	\$0	\$0	\$0	\$0
Liabilities Total	\$170,111	\$116,574	\$116,574	\$116,574	\$116,574
Cash Liabilities (C)	\$170,111	\$116,574	\$116,574	\$116,574	\$116,574
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$1,362,861	\$3,601,226	\$3,636,226	\$3,629,466	\$3,584,466
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$1,362,861	\$3,601,226	\$3,636,226	\$3,629,466	\$3,584,466
Change from Prior Year Fund Balance (D-A)	\$45,872	\$2,238,365	\$35,000	-\$6,760	-\$45,000

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2016-17 Budget Request
 Fund 26R0 - Early Literacy Fund
 22-7-1210, C.R.S. (2013)

Cash Flow Summary					
Revenue Total	\$20,666,728	\$40,547,928	\$38,463,129	\$38,435,000	\$38,410,000
Interest	\$32,518	\$34,837	\$35,000	\$35,000	\$35,000
Reimburse Prior Year Expense	\$95,710	\$61,238			
Tobacco Settlement Funds	\$4,538,500	\$4,451,853	\$4,428,129	\$4,400,000	\$4,375,000
Transfer from State Education Fund	\$16,000,000	\$36,000,000	\$34,000,000	\$34,000,000	\$34,000,000
Expenses Total	\$20,620,855	\$38,309,563	\$38,428,129	\$38,441,760	\$38,455,000
Cash Expenditures	\$20,620,855	\$38,212,160	\$38,428,129	\$38,441,760	\$38,455,000
Accrued Expenditures	\$0	\$97,403	\$0	\$0	\$0
Net Cash Flow	\$45,873	\$2,238,365	\$35,000	-\$6,760	-\$45,000

Fund Expenditures Line Item Detail	Actual FY 2013-14	Actual FY 2014-15	Estimated FY 2015-16	Requested FY 2016-17	Projected FY 2017-18
(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	\$757,879	\$888,072	\$901,703	\$913,602	\$913,602
Purchased Services	\$94,874	\$48,146	\$50,000	\$50,000	\$50,000
Operating Expenses	\$199,508	\$107,908	\$110,000	\$110,000	\$110,000
Travel Expenses	\$83,072	\$91,382	\$92,000	\$92,000	\$92,000
Intergovernmental Payments	\$19,311,766	\$36,680,373	\$36,774,426	\$36,774,426	\$36,774,426
Transfers	\$173,756	\$493,682	\$500,000	\$500,000	\$500,000
TOTAL	\$20,620,855	\$38,309,563	\$38,428,129	\$38,440,028	\$38,440,028

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested
	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$1,362,861	\$3,601,226	\$3,636,226	\$3,629,466
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$3,402,441	\$6,321,078	\$6,340,641	\$6,342,890
Excess Uncommitted Fee Reserve Balance	(\$2,039,580)	(\$2,719,852)	(\$2,704,415)	(\$2,713,424)
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 2016-17 Budget Request
 Fund 29G0 - School Cardiopulmonary Resuscitation and Automated External Defibrillator Training Fund
 22-1-129, C.R.S.

	Actual FY 2013-14	Actual FY 2014-15	Appropriated FY 2015-16	Requested FY 2016-17	Projected FY 2017-18
Year Beginning Fund Balance (A)	\$0	\$0	\$67,707	\$3,207	\$0
Changes in Cash Assets	\$0	\$0	-\$64,500	-\$3,207	\$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	-\$64,500	-\$3,207	\$0
Assets Total	\$0	\$67,707	\$3,207	\$0	\$0
Cash (B)	\$0	\$67,707	\$3,207	\$0	\$0
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)	\$0	\$67,707	\$3,207	\$0	\$0
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$0	\$67,707	\$3,207	\$0	\$0
Change from Prior Year Fund Balance (D-A)	\$0	\$67,707	-\$64,500	-\$3,207	\$0

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2016-17 Budget Request
 Fund 29G0 - School Cardiopulmonary Resuscitation and Automated External Defibrillator Training Fund
 22-1-129, C.R.S.

Cash Flow Summary					
Revenue Total	\$0	\$251,338	\$500	\$50	\$0
Fees	\$0	\$0	\$0	\$0	\$0
Interest	\$0	\$1,338	\$500	\$50	\$0
Transfer from General Fund	\$0	\$250,000	\$0	\$0	\$0
				\$0	\$0
Expenses Total	\$0	\$183,631	\$65,000	\$3,257	\$0
Cash Expenditures	\$0	\$183,631	\$65,000	\$3,257	\$0
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	\$0	\$67,707	-\$64,500	-\$3,207	\$0

Fund Expenditures Line Item Detail	Actual FY 2013-14	Actual FY 2014-15	Estimated FY 2015-16	Requested FY 2016-17	Projected FY 2017-18
(2) Assistance to Public Schools					
(C) Grant Programs, Distributions, and Other Assistance					
(1) Health and Nutrition					
CPR Training Grant Program (Cardiopulm)					
Operating	\$0	\$3,026	\$1,000	\$0	\$0
Grants to School Districts	\$0	\$180,605	\$64,000	\$3,257	\$0
TOTAL	\$0	\$183,631	\$65,000	\$3,257	\$0

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested
	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$0	\$67,707	\$3,207	\$0
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$0	\$30,299	\$10,725	\$537
Excess Uncommitted Fee Reserve Balance	\$0	\$37,408	(\$7,518)	(\$537)
Compliance Plan (narrative)				

Cash Fund Narrative Information	
Purpose/Background of Fund	The purpose of the fund is to support a grant program whereby public high schools have access to grant moneys to provide hands-on training for students in CPR and the use of an AED.
Fee Sources	None.
Non-Fee Sources	The General Assembly annually appropriates money out of the General Fund to the School Cardiopulmonary Resuscitation and Automated External Defibrillator Training Fund.
Long Bill Groups Supported by Fund	(2) Assistance to Public Schools (C) Grant Programs, Distributions, and Other Assistance (1) Health and Nutrition CPR Training Grant Program (Cardiopulm)

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Schedule 9: Cash Funds Reports
 Department of Education
 FY 2016-17 Budget Request
 Fund 2930 - Educator Licensure Cash Fund
 22-60.5-112, C.R.S. (2013)

	Actual FY 2013-14	Actual FY 2014-15	Appropriated FY 2015-16	Requested FY 2016-17	Projected FY 2017-18
Year Beginning Fund Balance (A)	\$555,566	\$494,043	\$116,646	\$0	\$0
Changes in Cash Assets	-\$148,434	-\$267,542	-\$116,646	\$0	\$0
Changes in Non-Cash Assets	\$8,935	-\$7,344	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$77,976	-\$102,511	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	-\$61,523	-\$377,397	-\$116,646	\$0	\$0
Assets Total	\$643,276	\$368,390	\$251,744	\$251,744	\$251,744
Cash (B)	\$587,320	\$319,778	\$203,132	\$203,132	\$203,132
Receivables	\$55,956	\$48,612	\$48,612	\$48,612	\$48,612
Liabilities Total	\$149,233	\$251,744	\$251,744	\$251,744	\$251,744
Cash Liabilities (C)	\$149,233	\$251,744	\$251,744	\$251,744	\$251,744
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$494,043	\$116,646	\$0	\$0	\$0
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$494,043	\$116,646	\$0	\$0	\$0
Change from Prior Year Fund Balance (D-A)	-\$61,523	-\$377,397	-\$116,646	\$0	\$0

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2016-17 Budget Request
 Fund 2930 - Educator Licensure Cash Fund
 22-60.5-112, C.R.S. (2013)

Cash Flow Summary					
Revenue Total	\$2,732,258	\$2,726,355	\$2,726,355	\$2,726,355	\$2,726,355
Fees	\$2,732,258	\$2,726,355	\$2,726,355	\$2,726,355	\$2,726,355
Interest	\$0	\$0	\$0	\$0	\$0
Expenses Total	\$2,793,781	\$3,103,752	\$2,843,001	\$2,726,355	\$2,726,355
Cash Expenditures	\$2,793,781	\$3,103,752	\$2,843,001	\$2,726,355	\$2,726,355
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	-\$61,523	-\$377,397	-\$116,646	\$0	\$0

Fund Expenditures Line Item Detail	Actual	Actual	Estimated	Requested	Projected
	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
(1) Management and Administration, (A) Administration and Centrally-Appropriated Line Items, Office of Professional Service:					
Personal Services	\$1,784,909	\$1,906,442	\$1,916,716	\$1,916,716	\$1,916,716
Purchased Services	\$183,736	\$254,566	\$75,000	\$75,000	\$75,000
Operating	\$497,531	\$597,942	\$534,785	\$430,797	\$430,797
Travel	\$10,580	\$8,007	\$8,000	\$8,000	\$8,000
Intergovernmental Payments	\$0	\$0	\$0	\$0	\$0
Transfers	\$317,025	\$336,795	\$308,500	\$295,842	\$295,842
TOTAL	\$2,793,781	\$3,103,752	\$2,843,001	\$2,726,355	\$2,726,355

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested
	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$494,043	\$116,646	\$0	\$0
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$460,974	\$512,119	\$469,095	\$449,849
Excess Uncommitted Fee Reserve Balance	\$33,069	(\$395,473)	(\$469,095)	(\$449,849)
Compliance Plan (narrative)				

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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