



COLORADO
Department of Education

Schedule 9
Cash Funds Reports

FY 2018-19
Budget Request

November 1, 2017

This Page Intentionally Left Blank

Schedule 9: Cash Funds Reports
Department of Education
FY 2018-19 Budget Request
Fund 12L0 - Reading Services for the Blind Cash Fund
24-90-105.5, C.R.S.

	Actual	Actual	Appropriated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Year Beginning Fund Balance (A)	\$10,780	\$11,196	\$12,167	\$13,109	\$14,051
Changes in Cash Assets	\$378	\$7,052	\$942	\$942	\$942
Changes in Non-Cash Assets	\$38	-\$81	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$0	-\$6,000	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$416	\$971	\$942	\$942	\$942
Assets Total	\$11,196	\$18,167	\$19,109	\$20,051	\$20,993
Cash (B)	\$11,123	\$18,175	\$19,117	\$20,059	\$21,001
Cumulative Unrealized Gain/Loss on Treasury Pool Cash	\$73	-\$8	-\$8	-\$8	-\$8
Liabilities Total	\$0	\$6,000	\$6,000	\$6,000	\$6,000
Cash Liabilities (C)	\$0	\$6,000	\$6,000	\$6,000	\$6,000
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$11,196	\$12,167	\$13,109	\$14,051	\$14,993
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$11,123	\$12,175	\$13,117	\$14,059	\$15,001
Change from Prior Year Fund Balance (D-A)	\$416	\$971	\$942	\$942	\$942

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2018-19 Budget Request
 Fund 12L0 - Reading Services for the Blind Cash Fund
 24-90-105.5, C.R.S.

Cash Flow Summary					
Revenue Total	\$360,467	\$361,029	\$361,000	\$361,000	\$361,000
Unrealized Gain/Loss	\$38	-\$81	\$0	\$0	\$0
Interest	\$429	\$1,110	\$1,000	\$1,000	\$1,000
Funding from Colorado Disabled Telephone Users Fund	\$360,000	\$360,000	\$360,000	\$360,000	\$360,000
Expenses Total	\$360,051	\$360,058	\$360,058	\$360,058	\$360,058
Cash Expenditures	\$360,051	\$360,058	\$360,058	\$360,058	\$360,058
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	\$416	\$971	\$942	\$942	\$942

Fund Expenditures Line Item Detail	Actual FY 2015-16	Actual FY 2016-17	Estimated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
Interest Expense	\$51	\$58	\$58	\$58	\$58
Reading Services for the Blind--Distributions	\$360,000	\$360,000	\$360,000	\$360,000	\$360,000
TOTAL	\$360,051	\$360,058	\$360,058	\$360,058	\$360,058

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$11,196	\$12,167	\$13,109	\$14,051	\$14,993
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)	Fund balance is less than the \$200,000 minimum. Therefore, 24-75-402 CRS 16.5% rule does not apply.				

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

This Page Intentionally Left Blank

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2018-19 Budget Request
 Fund 13A0 - Non-Public Schools Fingerprint Fund
 22-1-121 (1.7), C.R.S.

	Actual	Actual	Appropriated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Year Beginning Fund Balance (A)	\$15,546	\$15,546	\$15,546	\$15,546	\$15,546
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	\$15,546	\$15,546	\$15,546	\$15,546	\$15,546
Cash (B)	\$15,546	\$15,546	\$15,546	\$15,546	\$15,546
Liabilities Total	\$0	\$0	\$0	\$0	\$0
Cash Liabilities (C)	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$15,546	\$15,546	\$15,546	\$15,546	\$15,546
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$15,546	\$15,546	\$15,546	\$15,546	\$15,546
Change from Prior Year Fund Balance (D-A)	\$0	\$0	\$0	\$0	\$0

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2018-19 Budget Request
 Fund 13A0 - Non-Public Schools Fingerprint Fund
 22-1-121 (1.7), C.R.S.

Cash Flow Summary				
Revenue Total	\$0	\$0	\$0	\$0
Fees	\$0	\$0	\$0	\$0
Expenses Total	\$0	\$0	\$0	\$0
Cash Expenditures	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Net Cash Flow	\$0	\$0	\$0	\$0

Fund Expenditures Line Item Detail	Actual FY 2015-16	Actual FY 2016-17	Estimated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
(1) Management and Administration					
Office of Professional Services					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating	\$0	\$0	\$0	\$0	\$0
Grants to School Districts	\$0	\$0	\$0	\$0	\$0
TOTAL	\$0	\$0	\$0	\$0	\$0

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$15,546	\$15,546	\$15,546	\$15,546	\$15,546
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$0	\$0	\$0	\$0	\$0
Excess Uncommitted Fee Reserve Balance	\$15,546	\$15,546	\$15,546	\$15,546	\$15,546
Compliance Plan (narrative)					

Cash Fund Narrative Information	
Purpose/Background of Fund	The purpose of the fund is to assist with the collection of fingerprints for nonpublic school personnel prior to employment to determine whether an applicant has been convicted of, has pled nolo contendere to, or has received a deferred sentence or deferred prosecution for a felony or a misdemeanor crime involving unlawful sexual behavior or unlawful behavior involving
Fee Sources	None.
Non-Fee Sources	
Long Bill Groups Supported by Fund	(1) Management and Administration Office of Professional Services

This Page Intentionally Left Blank

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2018-19 Budget Request
 Fund 17H0 - Public School Contingency Reserve
 22-54-117, C.R.S.

	Actual	Actual	Appropriated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Year Beginning Fund Balance (A)	\$1,080,000	\$1,080,000	\$2,908	\$1,002,908	\$1,002,908
Changes in Cash Assets	\$0	-\$1,077,092	\$1,000,000	\$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	-\$1,077,092	\$1,000,000	\$0	\$0
Assets Total	\$1,080,000	\$2,908	\$1,002,908	\$1,002,908	\$1,002,908
Cash (B)	\$1,080,000	\$2,908	\$1,002,908	\$1,002,908	\$1,002,908
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	\$2,908	\$1,002,908	\$1,002,908	\$1,002,908
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$1,080,000	\$2,908	\$1,002,908	\$1,002,908	\$1,002,908
Change from Prior Year Fund Balance (D-A)	\$0	-\$1,077,092	\$1,000,000	\$0	\$0

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2018-19 Budget Request
 Fund 17H0 - Public School Contingency Reserve
 22-54-117, C.R.S.

Cash Flow Summary					
Revenue Total	\$0	\$92,093	\$1,000,000	\$0	\$0
Fees	\$0	\$0	\$0	\$0	\$0
Interest	\$0	\$28,230	\$0	\$0	\$0
Transfer from General Fund	\$0	\$0	\$1,000,000	\$0	\$0
Prior Year Expense Reimbursements	\$0	\$63,863	\$0	\$0	\$0
Expenses Total	\$0	\$1,169,185	\$0	\$0	\$0
Cash Expenditures	\$0	\$1,169,185	\$0	\$0	\$0
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	\$0	-\$1,077,092	\$1,000,000	\$0	\$0

Fund Expenditures Line Item Detail	Actual FY 2014-15	Actual FY 2015-16	Estimated FY 2016-17	Requested FY 2017-18	Projected FY 2018-19
(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	\$0	\$0	\$0	\$0
Distributions - School Districts	\$0	\$1,169,185	\$0	\$0	\$0
TOTAL	\$0	\$1,169,185	\$0	\$0	\$0

Cash Fund Reserve Balance		Actual	Actual	Estimated	Requested	Projected
		FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)		\$1,080,000	\$2,908	\$1,002,908	\$1,002,908	\$1,002,908
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)	Section 24-75-402, CRS, does not apply as these moneys are transferred from the state General Fund.					
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					

This Page Intentionally Left Blank

Schedule 9A: Cash Funds Reports
 Department of Education
 FY 2018-19 Budget Request
 Fund 17M0 - "Closing the Achievement Gap"
 22-7-613, C.R.S.

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
Year Beginning Fund Balance (A)	\$55,058	\$55,691	\$55,887	\$0	\$0
Changes in Cash Assets	\$633	\$196	-\$55,912	\$0	\$0
Changes in Non-Cash Assets	\$0	\$0	\$25	\$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	\$633	\$196	-\$55,887	\$0	\$0
Assets Total	\$55,691	\$55,887	\$0	\$0	\$0
Cash (B)	\$55,327	\$55,912	\$0	\$0	\$0
Cumulative Unrealized Gain/Loss	\$364	-\$25	\$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)	\$55,691	\$55,887	\$0	\$0	\$0
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$55,327	\$55,912	\$0	\$0	\$0
Change from Prior Year Fund Balance (D-A)	\$633	\$196	-\$55,887	\$0	\$0

Schedule 9A: Cash Funds Reports
 Department of Education
 FY 2018-19 Budget Request
 Fund 17M0 - "Closing the Achievement Gap"
 22-7-613, C.R.S.

Cash Flow Summary					
Revenue Total	\$696	\$241	\$0	\$0	\$0
Interest Income	\$512	\$630	\$0	\$0	\$0
Unrealized Gain/Loss	\$184	-\$389	\$0	\$0	\$0
Expenses Total	\$63	\$45	\$55,887	\$0	\$0
Interest Expense	\$63	\$45	\$0	\$0	\$0
Transfer to the General Fund			\$55,887		
Net Cash Flow	\$633	\$196	-\$55,887	\$0	\$0

Fund Expenditures Line Item Detail	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
TOTAL	\$0	\$0	\$0	\$0	\$0

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$55,691	\$55,887	\$0	\$0	\$0
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)	Fund balance is less than the \$200,000 minimum. Therefore, 24-75-402 CRS 16.5% rule does not apply.				

Cash Fund Narrative Information	
Purpose/Background of Fund	Authorized by 22-7-613--repealed in 2012.
Fee Sources	N/A
Non-Fee Sources	N/A
Long Bill Groups Supported by Fund	N/A

This Page Intentionally Left Blank

Schedule 9: Cash Funds Reports
Department of Education
FY 2018-19 Budget Request
Fund 2015 - School Bullying Prevention and Education Cash Fund
22-93-105, C.R.S.

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
Year Beginning Fund Balance (A)	\$0	\$1,992,268	\$605,930	\$0	\$0
Changes in Cash Assets	\$1,998,558	-\$1,385,039	-\$605,739	\$233	\$240
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	-\$6,290	-\$1,299	-\$191	-\$233	-\$240
TOTAL CHANGES TO FUND BALANCE	\$1,992,268	-\$1,386,338	-\$605,930	\$0	\$0
Assets Total (B)	\$1,998,558	\$613,519	\$7,780	\$8,013	\$8,253
Cash	\$1,998,558	\$613,519	\$7,780	\$8,013	\$8,253
Cumulative Unrealized Gain/Loss on Treasury Pool Cash	\$0	\$0	\$0	\$0	\$0
Receivables	\$0	\$0	\$0	\$0	\$0
Liabilities Total (C)	\$6,290	\$7,589	\$7,780	\$8,013	\$8,253
Vouchers Payable	-\$1	\$0	\$0	\$0	\$0
Account Payable	\$210	\$0	\$0	\$0	\$0
Fringe Liability Clearing	\$6,081	\$7,589	\$7,780	\$8,013	\$8,253
Ending Fund Balance (D)	\$1,992,268	\$605,930	\$0	\$0	\$0
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$1,998,559	\$605,930	\$7,780	\$8,013	\$8,253
Change from Prior Year Fund Balance (D-A)	\$1,992,268	-\$1,386,338	-\$605,930	\$0	\$0

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2018-19 Budget Request
 Fund 2015 - School Bullying Prevention and Education Cash Fund
 22-93-105, C.R.S.

Cash Flow Summary					
Revenue Total	\$2,000,000	\$900,000	\$2,000,000	\$2,000,000	\$2,000,000
Operating Transfer from State Department - Same Cabinet	\$2,000,000	\$900,000	\$2,000,000	\$2,000,000	\$2,000,000
Interest	\$0	\$0	\$0	\$0	\$0
				\$0	\$0
Expenses Total	\$7,733	\$2,286,338	\$2,605,548	\$2,000,000	\$2,000,000
Cash Expenditures	\$7,733	\$2,286,338	\$2,605,548	\$2,000,000	\$2,000,000
Net Cash Flow	\$1,992,267	-\$1,386,338	-\$605,548	\$0	\$0

Fund Expenditures Line Item Detail	Actual FY 2015-16	Actual FY 2016-17	Estimated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
(4) Professional Development and Instructional Support, School Bullying Prevention and Education Cash Fund					
Personal Services	\$6,081	\$90,193	\$92,448	\$95,221	\$98,078
Purchased Services	\$0	\$19,865	\$5,000	\$0	\$0
Operating	\$1,652	\$10,981	\$5,143	\$2,279	\$1,500
Travel	\$0	\$4,461	\$5,409	\$2,500	\$422
Intergovernmental Payments	\$0	\$2,121,086	\$2,497,548	\$1,900,000	\$1,900,000
Transfers	\$0	\$39,752	\$0	\$0	\$0
TOTAL	\$7,733	\$2,286,338	\$2,605,548	\$2,000,000	\$2,000,000

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$1,992,268	\$605,930	\$0	\$0	\$0
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$1,276	\$377,246	\$429,915	\$330,000	\$330,000
Excess Uncommitted Fee Reserve Balance	\$1,990,992	\$228,684	(\$429,915)	(\$330,000)	(\$330,000)
Compliance Plan (narrative)	Additional program expenditures in FY 2017-18 will eliminate the excess balance.				

Cash Fund Narrative Information	
Purpose/Background of Fund	Provides funding for the office of learning supports to create and maintain bullying prevention resources for use throughout Colorado schools.
Fee Sources	None.
Non-Fee Sources	The General Assembly annually appropriates money out of the Marijuana Tax Cash Fund.
Long Bill Groups Supported by Fund	(2) Assistance to Public Schools (C) Grant Programs, Distributions, and Other Assistance (4) Professional Development and Instructional Support School Bullying Prevention and Education Cash Fund

This Page Intentionally Left Blank

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2018-19 Budget Request
 Fund 20E0 - Public School Transportation Fund
 22-51-103, C.R.S.

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
Year Beginning Fund Balance (A)	\$1,497,415	\$1,566,532	\$1,311,415	\$1,506,615	\$1,701,815
Changes in Cash Assets	\$69,117	-\$950,730	\$195,200	\$195,200	\$195,200
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	-\$97,010	\$0	\$0	\$0
Changes in Total Liabilities	\$0	\$792,623	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$69,117	-\$255,117	\$195,200	\$195,200	\$195,200
Assets Total	\$2,693,031	\$1,645,291	\$1,840,491	\$2,035,691	\$2,230,891
Cash (B)	\$2,268,808	\$1,318,078	\$1,513,278	\$1,708,478	\$1,903,678
Intergovernmental Receivables- Special Districts	\$424,223	\$327,213	\$327,213	\$327,213	\$327,213
Liabilities Total	\$1,126,499	\$333,876	\$333,876	\$333,876	\$333,876
Cash Liabilities (C)	\$909,981	\$99,230	\$99,230	\$99,230	\$99,230
Deferred Revenue	\$216,518	\$234,646	\$234,646	\$234,646	\$234,646
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$1,566,532	\$1,311,415	\$1,506,615	\$1,701,815	\$1,897,015
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$1,358,827	\$1,218,848	\$1,414,048	\$1,609,248	\$1,804,448
Change from Prior Year Fund Balance (D-A)	\$69,117	-\$255,117	\$195,200	\$195,200	\$195,200

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2018-19 Budget Request
 Fund 20E0 - Public School Transportation Fund
 22-51-103, C.R.S.

Cash Flow Summary					
Revenue Total	\$2,800,337	\$717,837	\$1,200,200	\$1,200,200	\$1,200,200
Fees	\$0	\$0	\$0	\$0	\$0
Interest	\$19	\$219	\$200	\$200	\$200
Categorical Buyout	\$2,281,220	\$522,954	\$1,000,000	\$1,000,000	\$1,000,000
Prior Year Expense Reimbursements	\$519,098	\$194,664	\$200,000	\$200,000	\$200,000
Expenses Total	\$2,731,220	\$972,954	\$1,005,000	\$1,005,000	\$1,005,000
Cash Expenditures	\$2,731,220	\$972,954	\$1,005,000	\$1,005,000	\$1,005,000
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	\$69,117	-\$255,117	\$195,200	\$195,200	\$195,200

Fund Expenditures Line Item Detail	Actual FY 2015-16	Actual FY 2016-17	Estimated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
(2) Assistance to Public Schools, (B) Categorical Programs, (2) Other Categorical Programs, Public School Transportation					
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
Distributions - School Districts	\$2,418,024	\$969,994	\$1,000,000	\$1,000,000	\$1,000,000
Operating Transfers to Education	\$313,196	\$2,960	\$5,000	\$5,000	\$5,000
TOTAL	\$2,731,220	\$972,954	\$1,005,000	\$1,005,000	\$1,005,000

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$1,566,532	\$1,311,415	\$1,506,615	\$1,701,815	\$1,897,015
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)	Section 24-75-402, CRS, does not apply as the bulk of these moneys are transferred from the state General Fund.				
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				

This Page Intentionally Left Blank

Schedule 9: Cash Funds Reports
Department of Education
FY 2018-19 Budget Request
Fund 20U0 - Start Smart Nutrition Program Fund
22-82.7-105, C.R.S.

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
Year Beginning Fund Balance (A)	\$200,662	\$638,019	\$389,201	\$340,501	\$291,801
Changes in Cash Assets	\$446,749	-\$246,855	-\$48,700	-\$48,700	-\$48,700
Changes in Non-Cash Assets	\$3,837	-\$4,928	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$13,229	-\$2,965	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$437,357	-\$248,818	-\$48,700	-\$48,700	-\$48,700
Assets Total	\$721,694	\$469,911	\$421,211	\$372,511	\$323,811
Cash (B)	\$716,972	\$470,117	\$421,417	\$372,717	\$324,017
Cumulative Unrealized Gain/Loss on Treasury Pool Cash	\$4,722	-\$206	-\$206	-\$206	-\$206
Receivables	\$0	\$0	\$0	\$0	\$0
Liabilities Total	\$83,675	\$80,710	\$80,710	\$80,710	\$80,710
Warrants Payable	\$49,083	\$384	\$384	\$384	\$384
Vouchers Payable	\$21,493	\$78,975	\$78,975	\$78,975	\$78,975
Accounts Payable	\$11,092	\$1,351	\$1,351	\$1,351	\$1,351
Fringe Liability Clearing	\$1,856	\$0	\$0	\$0	\$0
Accrued Payrolls Payable	\$151	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$638,019	\$389,201	\$340,501	\$291,801	\$243,101
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$667,889	\$469,733	\$421,033	\$372,333	\$323,633
Change from Prior Year Fund Balance (D-A)	\$437,357	-\$248,818	-\$48,700	-\$48,700	-\$48,700

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2018-19 Budget Request
 Fund 20U0 - Start Smart Nutrition Program Fund
 22-82.7-105, C.R.S.

Cash Flow Summary					
Revenue Total	\$1,379,233	\$706,243	\$911,000	\$911,000	\$911,000
Interest	\$4,675	\$11,171	\$11,000	\$11,000	\$11,000
Transfer from General Fund	\$1,370,721	\$700,000	\$900,000	\$900,000	\$900,000
Unrealized Gain/Loss	\$3,837	-\$4,928	\$0	\$0	\$0
Expenses Total	\$941,876	\$955,061	\$959,700	\$959,700	\$959,700
Cash Expenditures	\$941,876	\$955,061	\$959,700	\$959,700	\$959,700
Net Cash Flow	\$437,357	-\$248,818	-\$48,700	-\$48,700	-\$48,700

Fund Expenditures Line Item Detail	Actual	Actual	Appropriated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
(2) Assistance to Public Schools, (C) Grant Programs, Distributions, and Other Assistance, (1) Health and Nutrition, Start Smart Nutrition Program					
Personal Services	\$14,462	\$11,166	\$12,000	\$12,000	\$12,000
Operating	\$139	\$94	\$1,000	\$1,000	\$1,000
Interest Expense	\$3,756	\$2,661	\$2,500	\$2,500	\$2,500
Grants - School Districts	\$902,334	\$917,974	\$920,000	\$920,000	\$920,000
Grants to Nongovernmental Organizations	\$20,861	\$23,023	\$24,000	\$24,000	\$24,000
Operating Transfers to Education	\$324	\$143	\$200	\$200	\$200
TOTAL	\$941,876	\$955,061	\$959,700	\$959,700	\$959,700

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	4/30/2013
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$638,019	\$389,201	\$340,501	\$291,801	\$243,101
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)	Section 24-75-402, CRS, does not apply as these moneys are transferred from the state General Fund.				

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.

This Page Intentionally Left Blank

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2018-19 Budget Request
 Fund 22A0 - Public School Capital Construction Assistance Fund
 22-43.7-104, C.R.S.

	Actual	Actual	Estimated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Year Beginning Fund Balance (A)	244,050,709	354,685,421	385,596,503	368,303,646	345,070,118
Changes in Cash Assets	76,951,197	36,851,753	(23,233,528)	(23,233,528)	(23,233,528)
Changes in Non-Cash Assets	16,507,405	(16,231,299)	5,731,367	-	-
Changes in Long-Term Assets	-	-	-	-	-
Changes in Total Liabilities	17,176,110	10,290,628	209,304	-	-
TOTAL CHANGES TO FUND BALANCE	110,634,712	30,911,082	(17,292,857)	(23,233,528)	(23,233,528)
Assets Total	367,185,353	387,805,807	370,303,646	347,070,118	323,836,590
Cash (B)	348,680,492	385,532,245	362,298,717	339,065,189	315,831,661
Receivables	18,504,861	2,273,562	8,004,929	8,004,929	8,004,929
Liabilities Total	12,499,932	2,209,304	2,000,000	2,000,000	2,000,000
Cash Liabilities (C)	12,499,932	2,209,304	2,000,000	2,000,000	2,000,000
Long Term Liabilities	-	-	-	-	-
Ending Fund Balance (D)	354,685,421	385,596,503	368,303,646	345,070,118	321,836,590
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	336,180,560	383,322,941	360,298,717	337,065,189	313,831,661
Change from Prior Year Fund Balance (D-A)	110,634,712	30,911,082	(17,292,857)	(23,233,528)	(23,233,528)

Schedule 9: Cash Funds Reports
Department of Education
FY 2018-19 Budget Request
Fund 22A0 - Public School Capital Construction Assistance Fund
22-43.7-104, C.R.S.

Cash Flow Summary					
Revenue Total	243,212,880	121,269,141	124,008,271	160,937,878	136,318,140
Transferred in from Department of Treasury (DOT)	70,299,333	11,953,920	24,619,738	61,549,345	36,929,607
Transferred in from DOT School Fund (SLB)	65,802,073	46,547,161	40,000,000	40,000,000	40,000,000
Transferred in from Lottery	8,070,499	2,273,562	1,000,000	1,000,000	1,000,000
Transferred in - Local Government Pass-Thru	16,394,960	16,395,130	16,388,533	16,388,533	16,388,533
Transferred in - Marijuana Excise Tax	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000
Transferred in - Marijuana Sales Tax from Proposition BB (2015)	40,000,000	-	-	-	-
Other	-	-	-	-	-
Interest	2,646,015	4,099,368	2,000,000	2,000,000	2,000,000
Expenses Total	132,578,168	44,484,544	147,241,799	184,171,406	159,551,668
Cash Expenditures	132,578,168	44,484,544	147,241,799	184,171,406	159,551,668
Change Requests (If Applicable)	-	-	-	-	-
Net Cash Flow	110,634,712	76,784,597	(23,233,528)	(23,233,528)	(23,233,528)

Fund Expenditures Line Item Detail	Actual	Actual	Estimated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
(2) Assistance to Public Schools, (C) Grant Programs, Distributions, and Other Assistance, (2) Capital Construction					
Personal Services	786,446	1,067,718	1,284,761	1,284,761	1,284,761
Purchased Services	790,828	224,965	100,000	100,000	100,000
Operating	91,433	112,098	125,300	125,300	125,300
Travel	15,752	87,464	112,000	112,000	112,000
Intergovernmental Payments (cash grants)	21,034,064	42,992,299	75,000,000	75,000,000	75,000,000
Excise Tax for Charter Schools	2,000,000	-	-	-	-
Capitalized Property Purchases	53,441,158	-	24,619,738	61,549,345	36,929,607
Transfers	54,418,487	45,873,514	46,000,000	46,000,000	46,000,000
TOTAL	132,578,168	90,358,058	147,241,799	184,171,406	159,551,668

Cash Fund Reserve Balance					
	Actual	Actual	Estimated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	354,685,421	385,596,503	368,303,646	345,070,118	321,836,590
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$40,368,710	\$21,875,398	\$7,339,950	\$24,294,897	\$30,388,282
Excess Uncommitted Fee Reserve Balance	\$314,316,711	\$363,721,105	\$360,963,696	\$320,775,221	\$291,448,308
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 Construction Assistance (PSCCA) Fund.
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

This Page Intentionally Left Blank

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2018-19 Budget Request
 Fund 23U0- Teacher of the Year Fund
 22-61.5-105, C.R.S.

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
Year Beginning Fund Balance (A)	\$10,999	\$20,847	\$17,428	\$14,228	\$11,028
Changes in Cash Assets	\$9,848	-\$2,589	-\$3,200	-\$3,200	-\$3,200
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	-\$830	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$9,848	-\$3,419	-\$3,200	-\$3,200	-\$3,200
Assets Total	\$20,847	\$18,258	\$15,058	\$11,858	\$8,658
Cash (B)	\$20,847	\$18,258	\$15,058	\$11,858	\$8,658
Other Assets(Detail as necessary)	\$0	\$0	\$0	\$0	\$0
Receivables	\$0	\$0	\$0	\$0	\$0
Liabilities Total	\$0	\$830	\$830	\$830	\$830
Cash Liabilities (C)	\$0	\$830	\$830	\$830	\$830
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$20,847	\$17,428	\$14,228	\$11,028	\$7,828
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$20,847	\$17,428	\$14,228	\$11,028	\$7,828
Change from Prior Year Fund Balance (D-A)	\$0	-\$3,419	-\$3,200	-\$3,200	-\$3,200

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2018-19 Budget Request
 Fund 23U0- Teacher of the Year Fund
 22-61.5-105, C.R.S.

Cash Flow Summary					
Revenue Total	\$24,800	\$24,800	\$24,800	\$24,800	\$24,800
Operating Transfer from State Department - Same Cabinet	\$24,800	\$24,800	\$24,800	\$24,800	\$24,800
Expenses Total	\$14,952	\$28,218	\$28,000	\$28,000	\$28,000
Cash Expenditures	\$14,952	\$28,218	\$28,000	\$28,000	\$28,000
Net Cash Flow	\$9,848	-\$3,418	-\$3,200	-\$3,200	-\$3,200

Fund Expenditures Line Item Detail	Actual	Actual	Estimated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating	\$11,844	\$25,200	\$25,000	\$25,000	\$25,000
Travel	\$3,108	\$3,018	\$3,000	\$3,000	\$3,000
TOTAL	\$14,952	\$28,218	\$28,000	\$28,000	\$28,000

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$20,847	\$17,428	\$14,228	\$11,028	\$7,828
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)	Fund balance is less than the \$200,000 minimum. Therefore, 24-75-402 CRS 16.5% rule does not apply.				

Cash Fund Narrative Information	
Purpose/Background of Fund	HB 09-1240 established this cash fund. The program is designed to honor and reward the Colorado Teacher of the Year.
Fee Sources	None.
Non-Fee Sources	Annual appropriation from the State Education Fund of \$24,800. Any gifts, grants or donations. Interest earnings.
Long Bill Groups Supported by Fund	None.

This Page Intentionally Left Blank

Schedule 9: Cash Funds Reports
Department of Education
FY 2018-19 Budget Request
Fund 24K0- Student Reengagement Grant Program Cash Fund
22-14-109, C.R.S.

	Actual	Appropriated	Requested	Projected	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Year Beginning Fund Balance (A)	\$0	\$8,625	\$8,659	\$8,659	\$8,659
Changes in Cash Assets	\$17,467	-\$8,804	\$0	\$0	\$0
Changes in Non-Cash Assets	\$0	-\$4	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	-\$8,843	\$8,842	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$8,624	\$34	\$0	\$0	\$0
Assets Total (B)	\$17,467	\$8,659	\$8,659	\$8,659	\$8,659
Cash	\$17,467	\$8,663	\$8,663	\$8,663	\$8,663
Cumulative Unrealized Gain/Loss	\$0	-\$4	-\$4	-\$4	-\$4
Liabilities Total (C)	\$8,842	\$0	\$0	\$0	\$0
Vouchers Payable	\$6,402	\$0	\$0	\$0	\$0
Accrued Payrolls Payable	\$121	\$0	\$0	\$0	\$0
Fringe Liability Clearing	\$2,319	\$0			
Ending Fund Balance (D)	\$8,625	\$8,659	\$8,659	\$8,659	\$8,659
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$8,625	\$8,659	\$8,659	\$8,659	\$8,659
Change from Prior Year Fund Balance (D-A)	\$8,625	\$34	\$0	\$0	\$0

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2018-19 Budget Request
 Fund 24K0- Student Reengagement Grant Program Cash Fund
 22-14-109, C.R.S.

Cash Flow Summary					
Revenue Total	\$2,000,000	\$87	\$0	\$0	\$0
Operating Transfer from State Department - Same Cabinet	\$2,000,000	\$0	\$0	\$0	\$0
Interest	\$0	\$91	\$0	\$0	\$0
Unrealized Gain/Loss	\$0	-\$4	\$0	\$0	\$0
Expenses Total	\$0	\$53	\$0	\$0	\$0
Net Cash Flow	\$2,000,000	\$34	\$0	\$0	\$0

Fund Expenditures Line Item Detail	Actual FY 2015-16	Appropriated FY 2016-17	Requested FY 2017-18	Projected FY 2018-19	Projected FY 2019-20
(4) Professional Development and Instructional Support, Office of Dropout Prevention and Student Reengagement					
Personal Services	\$26,769	\$0	\$0	\$0	\$0
Professional Services	\$2,500	\$0	\$0	\$0	\$0
Operating	\$18,217	\$53	\$0	\$0	\$0
Travel	\$1,803	\$0	\$0	\$0	\$0
Grants - School Districts	\$1,673,612	\$0	\$0	\$0	\$0
Operating Transfers to Education	\$269,194	\$0	\$0	\$0	\$0
TOTAL	\$1,992,095	\$53	\$0	\$0	\$0

Net Cash

\$13,543,668

Cash Fund Reserve Balance					
	Actual	Actual	Estimated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$8,625	\$8,659	\$8,659	\$8,659	\$8,659
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)	Fund balance is less than the \$200,000 minimum. Therefore, 24-75-402 CRS 16.5% rule does not apply.				

Cash Fund Narrative Information	
Purpose/Background of Fund	HB 09-1240 established this cash fund. The program is designed to provide grant moneys to local education providers to use in providing educational services and supports to students to maintain student engagement and support student re-engagement in high school.
Fee Sources	None.
Non-Fee Sources	For FY2015-16, special bill 15-1367 provided funding to this cash fund from the proposition AA (marijuana) refund account in the general fund. For FY2016-17, the legislature continued funding for the Office of Dropout Prevention and Student Reengagement. However, this funding was directly from the Marijuana Tax Cash Fund and the Student Reengagement Grant Program Cash Fund was bypassed.
Long Bill Groups Supported by Fund	None.

This Page Intentionally Left Blank

Schedule 9A: Cash Funds Reports
Department of Education
FY 2018-19 Budget Request
Fund 25F0 - Great Teachers and Leaders
22-7-613, C.R.S.

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
Year Beginning Fund Balance (A)	\$55,457	\$31,524	\$29,742	\$20,042	\$10,242
Changes in Cash Assets	-\$23,933	-\$1,782	-\$9,700	-\$9,800	-\$10,242
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	-\$23,933	-\$1,782	-\$9,700	-\$9,800	-\$10,242
Assets Total	\$31,524	\$29,742	\$20,042	\$10,242	\$0
Cash (B)	\$31,317	\$29,755	\$20,055	\$10,255	\$0
Cumulative Unrealized Gain/Loss	\$207	-\$13	-\$13	-\$13	\$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)	\$31,524	\$29,742	\$20,042	\$10,242	\$0
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$31,317	\$29,755	\$20,055	\$10,255	\$0
Change from Prior Year Fund Balance (D-A)	-\$23,933	-\$1,782	-\$9,700	-\$9,800	-\$10,242

Schedule 9A: Cash Funds Reports
 Department of Education
 FY 2018-19 Budget Request
 Fund 25F0 - Great Teachers and Leaders
 22-7-613, C.R.S.

Cash Flow Summary					
Revenue Total	\$411	\$124	\$300	\$200	\$100
Interest Income	\$386	\$343	\$300	\$200	\$100
Unrealized Gain/Loss	\$25	-\$219	\$0	\$0	\$0
Expenses Total	\$24,344	\$1,906	\$10,000	\$10,000	\$10,342
Net Cash Flow	-\$23,933	-\$1,782	-\$9,700	-\$9,800	-\$10,242

Fund Expenditures Line Item Detail	Actual	Actual	Appropriated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Personal Services--Temporary Part Time					
Contracts	\$2,310	\$0			
Operating	\$12,000	\$0			
Interest Expense	\$9,986	\$1,849	\$10,000	\$10,000	\$10,342
	\$48	\$57			
			\$0	\$0	\$0
TOTAL	\$24,344	\$1,906	\$10,000	\$10,000	\$10,342

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$31,524	\$29,742	\$20,042	\$10,242	\$0
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)	Fund balance is less than the \$200,000 minimum. Therefore, 24-75-402 CRS 16.5% rule does not apply.				

Cash Fund Narrative Information	
Purpose/Background of Fund	Authorized by 22-9-105.7, the Great Teachers and Leaders Fund supports activities around Educator Effectiveness and Licensing.
Fee Sources	N/A
Non-Fee Sources	Continuously appropriated. The Department plans to eliminate the fund balance by 2020. It is currently being used for minor expenditures related to EE needs such as training or travel or stipends for speakers at training events.
Long Bill Groups Supported by Fund	(1) Management and Administration (C) Assessments and Data Analysis, Educator Effectiveness Unit Administration

This Page Intentionally Left Blank

Schedule 9: Cash Funds Reports
Department of Education
FY 2018-19 Budget Request
Fund 26R0 - Early Literacy Fund
22-7-1210, C.R.S.

	Actual	Actual	Appropriated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Year Beginning Fund Balance (A)	\$1,606,850	\$1,782,143	\$2,036,776	\$2,114,115	\$2,191,454
Changes in Cash Assets	\$170,454	\$287,902	\$77,339	\$77,339	\$77,339
Changes in Non-Cash Assets	\$6,812	-\$13,390	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	-\$1,973	-\$19,879	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$175,293	\$254,633	\$77,339	\$77,339	\$77,339
Assets Total	\$1,900,690	\$2,175,202	\$2,252,541	\$2,329,880	\$2,407,219
Cash (B)	\$1,888,254	\$2,176,156	\$2,253,495	\$2,330,834	\$2,408,173
Cumulative Unrealized Gain/Loss on Treasury Pool Cash	\$12,436	-\$954	-\$954	-\$954	-\$954
Liabilities Total	\$118,547	\$138,426	\$138,426	\$138,426	\$138,426
Warrants Payable	\$108	\$640	\$640	\$640	\$640
Vouchers Payable	\$23,714	\$48,984	\$48,984	\$48,984	\$48,984
Accounts Payable	\$0	\$1,168	\$1,168	\$1,168	\$1,168
Fringe Liability Clearing	\$89,375	\$87,634	\$87,634	\$87,634	\$87,634
Accrued Payrolls Payable	\$5,350	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$1,782,143	\$2,036,776	\$2,114,115	\$2,191,454	\$2,268,793
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$1,888,146	\$2,175,516	\$2,252,855	\$2,330,194	\$2,407,533
Change from Prior Year Fund Balance (D-A)	\$175,293	\$254,633	\$77,339	\$77,339	\$77,339

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2018-19 Budget Request
 Fund 26R0 - Early Literacy Fund
 22-7-1210, C.R.S.

Cash Flow Summary					
Revenue Total	\$38,550,001	\$34,318,565	\$34,165,000	\$34,165,000	\$34,165,000
Interest	\$21,860	\$65,882	\$65,000	\$65,000	\$65,000
Reimburse Prior Year Expense	\$117,368	\$266,073	\$100,000	\$100,000	\$100,000
Transfer from State Education Fund	\$34,000,000	\$34,000,000	\$34,000,000	\$34,000,000	\$34,000,000
Unrealized Gain/Loss	\$6,812	-\$13,390	\$0	\$0	\$0
Tobacco Settlement Funding	\$4,403,961	\$0	\$0	\$0	\$0
Expenses Total	\$38,374,708	\$34,063,932	\$34,087,661	\$34,087,661	\$34,087,661
Cash Expenditures	\$38,374,708	\$34,063,932	\$34,087,661	\$34,087,661	\$34,087,661
Net Cash Flow	\$175,293	\$254,633	\$77,339	\$77,339	\$77,339

Fund Expenditures Line Item Detail	Actual FY 2015-16	Actual FY 2016-17	Estimated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
(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	\$1,031,595	\$568,076	\$568,076	\$568,076	\$568,076
Purchased Services	\$72,197	\$64,222	\$64,222	\$64,222	\$64,222
Operating Expenses	\$188,936	\$110,667	\$110,667	\$110,667	\$110,667
Travel Expenses	\$78,426	\$79,271	\$103,000	\$103,000	\$103,000
Intergovernmental Payments	\$36,444,629	\$32,592,843	\$32,592,843	\$32,592,843	\$32,592,843
Operating Transfers to Education	\$558,925	\$648,853	\$648,853	\$648,853	\$648,853
TOTAL	\$38,374,708	\$34,063,932	\$34,087,661	\$34,087,661	\$34,087,661

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$1,782,143	\$2,036,776	\$2,114,115	\$2,191,454	\$2,268,793
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$6,331,827	\$5,620,549	\$5,624,464	\$5,624,464	\$5,624,464
Excess Uncommitted Fee Reserve Balance	(\$4,549,684)	(\$3,583,773)	(\$3,510,349)	(\$3,433,010)	(\$3,355,671)
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	Previously, five percent (approx. \$4.5 million) of Tobacco Settlement Funds were deposited into the Early Literacy Fund each year. With FY16-17, these funds are no longer deposited here. Other funding is from the State Education Fund and the Charter School Facilities Assistance Account.

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
------------------------------------	--

This Page Intentionally Left Blank

Schedule 9: Cash Funds Reports
Department of Education
FY 2018-19 Budget Request
Fund 28H0 - Public Education Fund
39-22-4203, C.R.S.

	Actual	Actual	Appropriated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Year Beginning Fund Balance (A)	\$132,414	\$242,741	\$359,328	\$412,475	\$465,622
Changes in Cash Assets	\$109,171	\$118,333	\$53,147	\$53,147	-\$56,853
Changes in Non-Cash Assets	\$1,156	-\$1,746	\$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	\$110,327	\$116,587	\$53,147	\$53,147	-\$56,853
Assets Total	\$242,741	\$359,328	\$412,475	\$465,622	\$408,769
Cash (B)	\$241,153	\$359,486	\$412,633	\$465,780	\$408,927
Cumulative Unrealized Gain/Loss on Treasury Pool Cash	\$1,588	-\$158	-\$158	-\$158	-\$158
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)	\$242,741	\$359,328	\$412,475	\$465,622	\$408,769
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$241,153	\$359,486	\$412,633	\$465,780	\$408,927
Change from Prior Year Fund Balance (D-A)	\$110,327	\$116,587	\$53,147	\$53,147	-\$56,853

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2018-19 Budget Request
 Fund 28H0 - Public Education Fund
 39-22-4203, C.R.S.

Cash Flow Summary					
Revenue Total	\$110,367	\$116,642	\$113,104	\$113,104	\$3,104
Interest	\$1,221	\$2,650	\$4,850	\$4,850	\$4,850
CPP Tax Checkoff donations	\$107,990	\$115,738	\$110,000	\$110,000	\$0
Unrealized Gain/Loss	\$1,156	-\$1,746	-\$1,746	-\$1,746	-\$1,746
Expenses Total	\$40	\$55	\$59,957	\$59,957	\$59,957
Cash Expenditures	\$40	\$55	\$59,957	\$59,957	\$59,957
Net Cash Flow	\$110,327	\$116,587	\$53,147	\$53,147	-\$56,853

Fund Expenditures Line Item Detail	Actual	Actual	Appropriated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Personal Services	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$59,856	\$59,856	\$59,856
Operating	\$0	\$0	\$0	\$0	\$0
Interest Expense	\$40	\$55	\$101	\$101	\$101
Intergovernmental Payments	\$0	\$0	\$0	\$0	\$0
Other Payments	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
TOTAL	\$40	\$55	\$59,957	\$59,957	\$59,957

Cash Fund Reserve Balance					
	Actual	Actual	Estimated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$242,741	\$359,328	\$412,475	\$465,622	\$408,769
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$7	\$9	\$9,893	\$9,893	\$9,893
Excess Uncommitted Fee Reserve Balance	\$242,734	\$359,319	\$402,582	\$455,729	\$398,876
Compliance Plan (narrative)					

Cash Fund Narrative Information	
Purpose/Background of Fund	In order to assist in funding preschool, the general assembly recognizes that many citizens of Colorado may be willing to provide moneys to aid the preschool and public education systems in
Fee Sources	None.
Non-Fee Sources	Income tax contributions from taxpayers. Current law includes the checkoff through the 2017 tax year which means taxpayer checkoffs in April 2018 and final revenue to CDE during FY 2018-19.
Long Bill Groups Supported by Fund	(2) Assistance to Public Schools (A) Public School Finance Administration

This Page Intentionally Left Blank

Schedule 9: Cash Funds Reports
Department of Education
FY 2018-19 Budget Request
Fund 2930 - Educator Licensure Cash Fund
22-60.5-112, C.R.S.

	Actual FY 2015-16	Actual FY 2016-17	Appropriated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
Year Beginning Fund Balance (A)	\$116,646	\$240,725	\$444,509	\$746,427	\$1,048,345
Changes in Cash Assets	\$57,226	\$206,771	\$301,918	\$301,918	\$301,918
Changes in Non-Cash Assets	\$1,100	-\$8,149	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$65,753	\$5,162	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$124,079	\$203,784	\$301,918	\$301,918	\$301,918
Assets Total	\$426,716	\$625,338	\$927,256	\$1,229,174	\$1,531,092
Cash (B)	\$377,004	\$583,775	\$885,693	\$1,187,611	\$1,489,529
Receivables	\$49,712	\$41,563	\$41,563	\$41,563	\$41,563
Liabilities Total	\$185,991	\$180,829	\$180,829	\$180,829	\$180,829
Cash Liabilities (C)	\$185,991	\$180,829	\$180,829	\$180,829	\$180,829
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$240,725	\$444,509	\$746,427	\$1,048,345	\$1,350,263
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$240,725	\$444,509	\$746,427	\$1,048,345	\$1,350,263
Change from Prior Year Fund Balance (D-A)	\$124,079	\$203,784	\$301,918	\$301,918	\$301,918

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2018-19 Budget Request
 Fund 2930 - Educator Licensure Cash Fund
 22-60.5-112, C.R.S.

Cash Flow Summary					
Revenue Total	\$3,054,975	\$3,295,699	\$3,322,218	\$3,322,218	\$3,322,218
Fees	\$3,054,975	\$3,295,699	\$3,322,218	\$3,322,218	\$3,322,218
Interest	\$0	\$0	\$0	\$0	\$0
Expenses Total	\$2,930,896	\$3,091,915	\$3,020,300	\$3,020,300	\$3,020,300
Cash Expenditures	\$2,930,896	\$3,091,915	\$3,020,300	\$3,020,300	\$3,020,300
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	\$124,079	\$203,784	\$301,918	\$301,918	\$301,918

Fund Expenditures Line Item Detail	Actual	Actual	Estimated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
(1) Management and Administration, (A) Administration and Centrally-Appropriated Line Items, Office of Professional Services					
Personal Services	\$1,955,383	\$1,969,341	\$1,889,377	\$1,889,377	\$1,889,377
Purchased Services	\$189,581	\$162,232	\$151,935	\$151,935	\$151,935
Operating	\$482,157	\$653,968	\$670,664	\$670,664	\$670,664
Travel	\$14,893	\$1,050	\$3,000	\$3,000	\$3,000
Intergovernmental Payments	\$0	\$0	\$0	\$0	\$0
Transfers	\$288,882	\$305,324	\$305,324	\$305,324	\$305,324
TOTAL	\$2,930,896	\$3,091,915	\$3,020,300	\$3,020,300	\$3,020,300

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$240,725	\$444,509	\$746,427	\$1,048,345	\$1,350,263
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$483,598	\$510,166	\$498,350	\$498,350	\$498,350
Excess Uncommitted Fee Reserve Balance	(\$242,873)	(\$65,657)	\$248,078	\$549,996	\$851,914
Compliance Plan (narrative)	Excess cash in the fund will be used for a new application system in FY2018-19.				

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. Further, this stature provides that for fiscal years 2011-12 through 2017-18 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.

This Page Intentionally Left Blank

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2018-19 Budget Request
 Fund 29G0 - School Cardiopulmonary Resuscitation and Automated External Defibrillator Training Fund
 22-1-129, C.R.S.

	Actual	Actual	Appropriated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Year Beginning Fund Balance (A)	\$67,929	\$70,762	\$91,215	\$91,255	\$91,255
Changes in Cash Assets	\$2,592	\$20,956	\$0	\$0	\$0
Changes in Non-Cash Assets	\$241	-\$503	\$40	\$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	\$2,833	\$20,453	\$40	\$0	\$0
Assets Total	\$70,762	\$91,215	\$91,255	\$91,255	\$91,255
Cash (B)	\$70,299	\$91,255	\$91,255	\$91,255	\$91,255
Cumulative Unrealized Gain/Loss on Treasury Pool Cash	\$463	-\$40	\$0	\$0	\$0
Liabilities Total	\$0	\$0	\$0	\$0	\$0
Cash Liabilities (C)	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$70,762	\$91,215	\$91,255	\$91,255	\$91,255
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$70,299	\$91,255	\$91,255	\$91,255	\$91,255
Change from Prior Year Fund Balance (D-A)	\$2,833	\$20,453	\$40	\$0	\$0

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2018-19 Budget Request
 Fund 29G0 - School Cardiopulmonary Resuscitation and Automated External Defibrillator Training Fund
 22-1-129, C.R.S.

Cash Flow Summary					
Revenue Total	\$5,126	\$20,510	\$0	\$0	\$0
Fees	\$0	\$0	\$0	\$0	\$0
Interest	\$652	\$836	\$0	\$0	\$0
Transfer from General Fund	\$0	\$0	\$0	\$0	\$0
Reimbursement of Prior Year Expense	\$4,233	\$20,177	\$0	\$0	\$0
Unrealized Gain/Loss	\$241	-\$503	\$0	\$0	\$0
Expenses Total	\$2,293	\$57	\$0	\$0	\$0
Cash Expenditures	\$2,293	\$0	\$0	\$0	\$0
Interest Expense	\$0	\$57	\$0	\$0	\$0
Net Cash Flow	\$2,833	\$20,453	\$0	\$0	\$0

Fund Expenditures Line Item Detail	Actual FY 2015-16	Actual FY 2016-17	Estimated FY 2017-18	Requested FY 2018-19	Projected FY 2019-20
(2) Assistance to Public Schools					
(C) Grant Programs, Distributions, and Other Assistance					
(1) Health and Nutrition					
CPR Training Grant Program (Cardiopulm)					
Personal Services	\$2,200	\$0	\$0	\$0	\$0
Operating	\$93	\$57	\$0	\$0	\$0
Grants to School Districts	\$0	\$0	\$0	\$0	\$0
TOTAL	\$2,293	\$57	\$0	\$0	\$0

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested	Projected
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$70,762	\$91,215	\$91,255	\$91,255	\$91,255
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$378	\$9	\$0	\$0	\$0
Excess Uncommitted Fee Reserve Balance	\$70,384	\$91,206	\$91,255	\$91,255	\$91,255
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)

This Page Intentionally Left Blank