

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2019-20 Budget Request
 Fund 7220 - Library Trust Fund
 24-90-105, C.R.S.

	Actual FY 2016-17	Actual FY 2017-18	Appropriated FY 2018-19	Requested FY 2019-20	Projected FY 2020-21
Year Beginning Fund Balance (A)	\$625,663	\$551,555	\$469,905	\$384,994	\$300,083
Changes in Cash Assets	-\$74,127	-\$80,580	-\$84,911	-\$84,911	-\$84,911
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	-\$19	\$1,070	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	-\$74,108	-\$81,650	-\$84,911	-\$84,911	-\$84,911
Assets Total	\$558,696	\$478,116	\$393,205	\$308,294	\$223,383
Cash (B)	\$558,696	\$478,116	\$393,205	\$308,294	\$223,383
Liabilities Total	\$7,141	\$8,211	\$8,211	\$8,211	\$8,211
Cash Liabilities (C)	\$0	\$0	\$0	\$0	\$0
Fringe Liability Clearing	\$7,141	\$8,211	\$8,211	\$8,211	\$8,211
Ending Fund Balance (D)	\$551,555	\$469,905	\$384,994	\$300,083	\$215,172
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$558,696	\$478,116	\$393,205	\$308,294	\$223,383
Change from Prior Year Fund Balance (D-A)	-\$74,108	-\$81,650	-\$84,911	-\$84,911	-\$84,911

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2019-20 Budget Request
 Fund 7220 - Library Trust Fund
 24-90-105, C.R.S.

Cash Flow Summary					
	Actual	Actual	Appropriated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Revenue Total	\$9,149	\$9,338	\$8,000	\$8,000	\$8,000
Interest	\$6,699	\$8,444	\$7,000	\$7,000	\$7,000
Private Donations	\$2,450	\$894	\$1,000	\$1,000	\$1,000
Expenses Total	\$83,257	\$90,988	\$92,911	\$94,763	\$96,652
Cash Expenditures	\$83,257	\$90,988	\$92,911	\$94,763	\$96,652
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	-\$74,108	-\$81,650	-\$84,911	-\$84,911	-\$84,911

Fund Expenditures Line Item Detail					
	Actual	Estimated	Requested	Projected	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20
Personal Services	\$82,245	\$90,795	\$92,611	\$94,463	\$96,352
Purchased Services	\$0				
Operating	\$915	\$121	\$200	\$200	\$200
Travel	\$0				
Interest Expense	\$97	\$72	\$100	\$100	\$100
TOTAL	\$83,257	\$90,988	\$92,911	\$94,763	\$96,652

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$551,555	\$469,905	\$384,994	\$300,083	\$215,172
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)	24-75-402 C.R.S. exempts any trust fund from the excess uncommitted reserves 16.5% rule.				

Cash Fund Narrative Information	
Purpose/Background of Fund	The purpose of the fund is to accept gifts and bequests, hold them in trust, and use the funds to support libraries in the state.
Fee Sources	None.
Non-Fee Sources	Gifts and bequests of money or property.
Long Bill Groups Supported by Fund	(3) Library Programs - Administration

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Schedule 9A: Cash Funds Reports
 Department of Education
 FY 2019-20 Budget Request
 Fund 17M0 - "Closing the Achievement Gap"
 22-7-613, C.R.S.

	Actual	Actual	Appropriated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Year Beginning Fund Balance (A)	\$55,327	\$55,912	\$56,116	\$57,066	\$57,331
Changes in Cash Assets	\$585	\$889	\$950	\$265	\$265
Changes in Non-Cash Assets	\$0	-\$685	\$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	\$585	\$204	\$950	\$265	\$265
Assets Total	\$55,912	\$56,116	\$57,066	\$57,331	\$57,596
Cash (B)	\$55,912	\$56,801	\$57,751	\$58,016	\$58,281
Cumulative Unrealized Gain/Loss	\$0	-\$685	-\$685	-\$685	-\$685
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)	\$55,912	\$56,116	\$57,066	\$57,331	\$57,596
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$55,912	\$56,801	\$57,751	\$58,016	\$58,281
Change from Prior Year Fund Balance (D-A)	\$585	\$204	\$950	\$265	\$265

Schedule 9A: Cash Funds Reports
 Department of Education
 FY 2019-20 Budget Request
 Fund 17M0 - "Closing the Achievement Gap"
 22-7-613, C.R.S.

Cash Flow Summary					
	Actual	Actual	Appropriated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Revenue Total	\$630	\$931	\$1,000	\$1,000	\$1,000
Interest Income	\$630	\$931	\$1,000	\$1,000	\$1,000
Unrealized Gain/Loss	\$0	\$0	\$0	\$0	\$0
Expenses Total	\$45	\$42	\$50	\$50	\$50
Interest Expense	\$45	\$42	\$50	\$50	\$50
Net Cash Flow	\$585	\$889	\$950	\$950	\$950

Fund Expenditures Line Item Detail	Actual	Actual	Appropriated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
TOTAL	\$0	\$0	\$0	\$0	\$0

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$55,912	\$56,116	\$57,066	\$57,331	\$57,596
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

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Schedule 9: Cash Funds Reports
 Department of Education
 FY 2019-20 Budget Request
 Fund 17H0 - Public School Contingency Reserve
 22-54-117, C.R.S.

	Actual	Actual	Appropriated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Year Beginning Fund Balance (A)	\$1,080,000	\$2,908	\$1,002,908	\$1,002,908	\$1,002,908
Changes in Cash Assets	-\$1,077,092	\$1,000,000	\$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	-\$1,077,092	\$1,000,000	\$0	\$0	\$0
Assets Total	\$2,908	\$1,002,908	\$1,002,908	\$1,002,908	\$1,002,908
Cash (B)	\$2,908	\$1,002,908	\$1,002,908	\$1,002,908	\$1,002,908
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)	\$2,908	\$1,002,908	\$1,002,908	\$1,002,908	\$1,002,908
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$2,908	\$1,002,908	\$1,002,908	\$1,002,908	\$1,002,908
Change from Prior Year Fund Balance (D-A)	-\$1,077,092	\$1,000,000	\$0	\$0	\$0

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2019-20 Budget Request
 Fund 17H0 - Public School Contingency Reserve
 22-54-117, C.R.S.

Cash Flow Summary					
	Actual	Actual	Appropriated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-21
Revenue Total	\$92,093	\$1,000,000	\$0	\$0	\$0
Fees	\$0	\$0	\$0	\$0	\$0
Interest	\$28,230	\$0	\$0	\$0	\$0
Transfer from General Fund	\$0	\$1,000,000	\$0	\$0	\$0
Prior Year Expense Reimbursements	\$63,863	\$0	\$0	\$0	\$0
Expenses Total	\$1,169,185	\$0	\$0	\$0	\$0
Cash Expenditures	\$1,169,185	\$0	\$0	\$0	\$0
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	-\$1,077,092	\$1,000,000	\$0	\$0	\$0

Fund Expenditures Line Item Detail	Actual	Estimated	Requested	Projected	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
(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	\$1,169,185	\$0	\$0	\$0	\$0
TOTAL	\$1,169,185	\$0	\$0	\$0	\$0

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$2,908	\$1,002,908	\$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				

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Schedule 9: Cash Funds Reports
 Department of Education
 FY 2019-20 Budget Request
 Fund 26R0 - Early Literacy Fund
 22-7-1210, C.R.S.

	Actual	Actual	Appropriated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Year Beginning Fund Balance (A)	\$1,769,707	\$2,037,730	\$2,159,674	\$2,320,388	\$2,481,102
Changes in Cash Assets	\$287,902	\$119,108	\$160,714	\$160,714	\$160,714
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$19,879	-\$2,836	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$268,023	\$121,944	\$160,714	\$160,714	\$160,714
Assets Total	\$2,176,156	\$2,295,264	\$2,455,978	\$2,616,692	\$2,777,405
Cash (B)	\$2,176,156	\$2,295,264	\$2,455,978	\$2,616,692	\$2,777,405
Liabilities Total	\$138,426	\$135,590	\$135,590	\$135,590	\$135,590
Warrants Payable	\$640	\$23,631	\$23,631	\$23,631	\$23,631
Vouchers Payable	\$48,984	\$18,342	\$18,342	\$18,342	\$18,342
Accounts Payable	\$1,168	\$0	\$0	\$0	\$0
Fringe Liability Clearing	\$87,634	\$93,617	\$93,617	\$93,617	\$93,617
Accrued Payrolls Payable	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$2,037,730	\$2,159,674	\$2,320,388	\$2,481,102	\$2,641,815
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$2,175,516	\$2,271,633	\$2,432,347	\$2,593,061	\$2,753,774
Change from Prior Year Fund Balance (D-A)	\$268,023	\$121,944	\$160,714	\$160,714	\$160,714

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2019-20 Budget Request
 Fund 26R0 - Early Literacy Fund
 22-7-1210, C.R.S.

Cash Flow Summary					
	Actual	Actual	Appropriated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Revenue Total	\$34,331,955	\$34,140,144	\$34,200,000	\$34,200,000	\$34,200,000
Interest	\$65,882	\$116,587	\$100,000	\$100,000	\$100,000
Reimburse Prior Year Expense	\$266,073	\$23,557	\$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
Expenses Total	\$34,063,932	\$34,018,200	\$34,039,286	\$34,039,286	\$34,039,286
Cash Expenditures	\$34,063,932	\$34,018,200	\$34,039,286	\$34,039,286	\$34,039,286
Net Cash Flow	\$268,023	\$121,944	\$160,714	\$160,714	\$160,714

Fund Expenditures Line Item Detail					
	Actual	Actual	Estimated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
(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	\$568,076	\$702,875	\$723,961	\$723,961	\$723,961
Purchased Services	\$64,222	\$50,251	\$50,251	\$50,251	\$50,251
Operating Expenses	\$110,667	\$165,275	\$165,275	\$165,275	\$165,275
Travel Expenses	\$79,271	\$52,360	\$52,360	\$52,360	\$52,360
Intergovernmental Payments	\$32,592,843	\$32,284,246	\$32,284,246	\$32,284,246	\$32,284,246
Operating Transfers to Education	\$648,853	\$763,193	\$763,193	\$763,193	\$763,193
TOTAL	\$34,063,932	\$34,018,200	\$34,039,286	\$34,039,286	\$34,039,286

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$2,037,730	\$2,159,674	\$2,320,388	\$2,481,102	\$2,641,815
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$5,620,549	\$5,613,003	\$5,616,482	\$5,616,482	\$5,616,482
Excess Uncommitted Fee Reserve Balance	(\$3,582,819)	(\$3,453,329)	(\$3,296,094)	(\$3,135,381)	(\$2,974,667)
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

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Schedule 9: Cash Funds Reports
 Department of Education
 FY 2019-20 Budget Request
 Fund 2930 - Educator Licensure Cash Fund
 22-60.5-112, C.R.S.

	Actual	Actual	Appropriated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Year Beginning Fund Balance (A)	\$240,725	\$444,509	\$695,258	\$894,720	\$394,182
Changes in Cash Assets	\$206,771	\$210,239	\$199,462	-\$500,538	\$199,462
Changes in Non-Cash Assets	-\$8,149	\$21,224	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$5,162	\$19,286	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$203,784	\$250,749	\$199,462	-\$500,538	\$199,462
Assets Total	\$625,338	\$856,801	\$1,056,263	\$555,725	\$755,187
Cash (B)	\$583,775	\$794,014	\$993,476	\$492,938	\$692,400
Receivables	\$41,563	\$62,787	\$62,787	\$62,787	\$62,787
Liabilities Total	\$180,829	\$161,543	\$161,543	\$161,543	\$161,543
Cash Liabilities (C)	\$180,829	\$161,543	\$161,543	\$161,543	\$161,543
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$444,509	\$695,258	\$894,720	\$394,182	\$593,644
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$444,509	\$695,258	\$894,720	\$394,182	\$593,644
Change from Prior Year Fund Balance (D-A)	\$203,784	\$250,749	\$199,462	-\$500,538	\$199,462

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2019-20 Budget Request
 Fund 2930 - Educator Licensure Cash Fund
 22-60.5-112, C.R.S.

	Actual FY 2016-17	Actual FY 2017-18	Appropriated FY 2018-19	Requested FY 2019-20	Projected FY 2020-21
Cash Flow Summary					
Revenue Total	\$3,295,699	\$3,352,573	\$3,352,573	\$3,352,573	\$3,352,573
Fees	\$3,295,699	\$3,352,573	\$3,352,573	\$3,352,573	\$3,352,573
Interest	\$0	\$0	\$0	\$0	\$0
Expenses Total	\$3,091,915	\$3,101,824	\$3,153,111	\$3,853,111	\$3,153,111
Cash Expenditures	\$3,091,915	\$3,101,824	\$3,153,111	\$3,853,111	\$3,153,111
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	\$203,784	\$250,749	\$199,462	-\$500,538	\$199,462

Fund Expenditures Line Item Detail	Actual FY 2016-17	Actual FY 2017-18	Estimated FY 2018-19	Requested FY 2019-20	Projected FY 2020-21
(1) Management and Administration, (A) Administration and Centrally-Appropriated Line Items, Office of Professional Services					
Personal Services	\$1,969,341	\$1,968,388	\$2,027,402	\$2,027,402	\$2,027,402
Purchased Services	\$162,232	\$31,425	\$25,000	\$725,000	\$25,000
Operating	\$653,968	\$790,143	\$782,709	\$782,709	\$782,709
Travel	\$1,050	\$1,255	\$6,000	\$6,000	\$6,000
Intergovernmental Payments	\$0	\$0	\$0	\$0	\$0
Transfers	\$305,324	\$310,613	\$312,000	\$312,000	\$312,000
TOTAL	\$3,091,915	\$3,101,824	\$3,153,111	\$3,853,111	\$3,153,111

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$444,509	\$695,258	\$894,720	\$394,182	\$593,644
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$510,166	\$511,801	\$520,263	\$635,763	\$520,263
Excess Uncommitted Fee Reserve Balance	(\$65,657)	\$183,457	\$374,457	(\$241,581)	\$73,381
Compliance Plan (narrative)	A Cash Fund Waiver has been submitted for the fund. Excess cash in the fund will be used for a new application system in FY2019-20.				

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 2020-21 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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Schedule 9A: Cash Funds Reports
 Department of Education
 FY 2019-20 Budget Request
 Fund 28S0 - "Financial Reporting Fund"
 22-44-105 (6)(a), C.R.S. (2014)

	Actual FY 2016-17	Actual FY 2017-18	Appropriated FY 2018-19	Requested FY 2019-20	Projected FY 2020-21
Year Beginning Fund Balance (A)	\$2,597,299	\$1,492,362	\$1,092,507	\$492,507	\$0
Changes in Cash Assets	-\$942,937	-\$561,855	-\$600,000	-\$492,507	\$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	-\$162,000	\$162,000	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	-\$1,104,937	-\$399,855	-\$600,000	-\$492,507	\$0
Assets Total	\$1,654,362	\$1,092,507	\$492,507	\$0	\$0
Cash (B)	\$1,654,362	\$1,092,507	\$492,507	\$0	\$0
Other Assets(Detail as necessary)	\$0	\$0	\$0	\$0	\$0
Liabilities Total	\$162,000	\$0	\$0	\$0	\$0
Cash Liabilities (C)	\$162,000	\$0	\$0	\$0	\$0
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$1,492,362	\$1,092,507	\$492,507	\$0	\$0
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$0	\$1,092,507	\$492,507	\$0	\$0
Change from Prior Year Fund Balance (D-A)	\$0	-\$399,855	-\$600,000	-\$492,507	\$0
Cash Flow Summary					
Revenue Total	\$0	\$19,896	\$12,000	\$6,500	\$2,500
Interest	\$22,955	\$19,896	\$12,000	\$6,500	\$2,500
Expenses Total	\$1,127,892	\$419,750	\$600,000	\$0	\$0

Schedule 9A: Cash Funds Reports
 Department of Education
 FY 2019-20 Budget Request
 Fund 28S0 - "Financial Reporting Fund"
 22-44-105 (6)(a), C.R.S. (2014)

Cash Expenditures	\$1,127,892	\$419,750	\$600,000	\$0	\$0
Net Cash Flow	\$0	-\$399,855	-\$588,000	\$6,500	\$2,500

Cash Fund Reserve Balance	Actual	Estimated	Requested	Requested	Requested
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$1,492,362	\$1,092,507	\$492,507	\$0	\$0
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$186,102	\$69,259	\$99,000	\$0	\$0
Excess Uncommitted Fee Reserve Balance	\$1,306,260	\$1,023,248	\$393,507	\$0	\$0
Compliance Plan (narrative)	This is not a fee-based cash fund. It is continuously appropriated, and the balance will be spent down until it is \$0 at which point a transfer from the GF or SEF will be necessary to fund the ongoing activities with the vendor that maintains the Financial Transparency website.				

Cash Fund Narrative Information	
Purpose/Background of Fund	To create and implement a system which directs public schools to post financial information online, in a downloadable format, for free public access.
Fee Sources	N/A
Non-Fee Sources	HB 14-1292 authorized a \$3,000,000 transfer from the State Education Fund to the Financial Transparency Fund. Beginning in FY 2014-15, the fund would be non-appropriated through FY 2017-18.
Long Bill Groups Supported by Fund	N/A

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Schedule 9: Cash Funds Reports
 Department of Education
 FY 2019-20 Budget Request
 Fund 12L0 - Reading Services for the Blind Cash Fund
 24-90-105.5, C.R.S.

	Actual FY 2016-17	Actual FY 2017-18	Appropriated FY 2018-19	Requested FY 2019-20	Projected FY 2020-21
Year Beginning Fund Balance (A)	\$11,123	\$12,175	\$14,065	\$15,955	\$17,845
Changes in Cash Assets	\$7,052	\$71,890	\$1,890	\$1,890	\$1,890
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$6,000	\$70,000	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$1,052	\$1,890	\$1,890	\$1,890	\$1,890
Assets Total	\$18,175	\$90,065	\$91,955	\$93,845	\$95,735
Cash (B)	\$18,175	\$90,065	\$91,955	\$93,845	\$95,735
Liabilities Total	\$6,000	\$76,000	\$76,000	\$76,000	\$76,000
Cash Liabilities (C)	\$6,000	\$0	\$0	\$0	\$0
Warrants Payable	\$0	\$76,000	\$76,000	\$76,000	\$76,000
Long Term Liabilities		\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$12,175	\$14,065	\$15,955	\$17,845	\$19,735
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$12,175	\$90,065	\$91,955	\$93,845	\$95,735
Change from Prior Year Fund Balance (D-A)	\$1,052	\$1,890	\$1,890	\$1,890	\$1,890

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2019-20 Budget Request
 Fund 12L0 - Reading Services for the Blind Cash Fund
 24-90-105.5, C.R.S.

Cash Flow Summary					
	Actual		Appropriated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Revenue Total	\$361,110	\$711,936	\$511,936	\$511,936	\$511,936
Interest	\$1,110	\$1,936	\$1,936	\$1,936	\$1,936
Funding from Colorado Disabled Telephone Users Fund	\$360,000	\$710,000	\$510,000	\$510,000	\$510,000
Expenses Total	\$360,058	\$710,046	\$510,046	\$510,046	\$510,046
Cash Expenditures	\$360,058	\$710,046	\$510,046	\$510,046	\$510,046
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	\$1,052	\$1,890	\$1,890	\$1,890	\$1,890

Fund Expenditures Line Item Detail					
	Actual	Estimated	Requested	Projected	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20
Interest Expense	\$58	\$46	\$46	\$46	\$46
Reading Services for the Blind--Distributions	\$360,000	\$710,000	\$510,000	\$510,000	\$510,000
TOTAL	\$360,058	\$710,046	\$510,046	\$510,046	\$510,046

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$12,175	\$14,065	\$15,955	\$17,845	\$19,735
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
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 2019-20 Budget Request
 Fund 24Q0 - Charter School Institute Assistance Fund
 22-30.5-515.5, C.R.S.

	Actual	Actual	Appropriated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Year Beginning Fund Balance (A)	\$749,195	\$749,195	\$725,890	\$750,000	\$750,000
Changes in Cash Assets	-\$251,014	\$164,937	\$53,848	\$0	\$0
Changes in Non-Cash Assets	\$84,468	-\$23,305	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	-\$91,241	-\$29,738	\$0	\$0
Changes in Total Liabilities	-\$166,546	\$73,696	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$0	-\$23,305	\$24,110	\$0	\$0
Assets Total	\$1,955,939	\$2,006,330	\$2,030,440	\$2,030,440	\$2,030,440
Cash (B)	\$1,835,765	\$2,000,702	\$2,054,550	\$2,054,550	\$2,054,550
Cumulative Unrealized Gain/Loss on Treasury Pool Cash	-\$805	-\$24,110	-\$24,110	-\$24,110	-\$24,110
Receivables	\$120,979	\$29,738	\$0	\$0	\$0
Liabilities Total	\$1,206,744	\$1,280,440	\$1,280,440	\$1,280,440	\$1,280,440
Warrants Payable	\$0	\$0	\$0	\$0	\$0
Vouchers Payable	\$1,206,744	\$0	\$0	\$0	\$0
Accounts Payable	\$0	\$1,280,440	\$1,280,440	\$1,280,440	\$1,280,440
Fringe Liability Clearing	\$0	\$0	\$0	\$0	\$0
Accrued Payrolls Payable	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$749,195	\$725,890	\$750,000	\$750,000	\$750,000
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$1,835,765	\$2,000,702	\$2,054,550	\$2,054,550	\$2,054,550
Change from Prior Year Fund Balance (D-A)	\$0	-\$23,305	\$24,110	\$0	\$0

Cash Flow Summary					
	Actual	Actual	Appropriated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Revenue Total	\$1,223,794	\$1,260,598	\$1,314,446	\$1,260,598	\$1,260,598
Interest	\$6,932	\$11,558	\$11,558	\$11,558	\$11,558
Transfer from Charter School Institute Fund	\$1,217,667	\$1,273,150	\$1,302,888	\$1,249,040	\$1,249,040
Unrealized Gain/Loss	-\$805	-\$24,110	\$0	\$0	\$0
Expenses Total	\$1,224,599	\$1,284,708	\$1,260,598	\$1,260,598	\$1,260,598
Cash Expenditures	\$1,224,599	\$1,284,708	\$1,260,598	\$1,260,598	\$1,260,598
Net Cash Flow	-\$805	-\$24,110	\$53,848	\$0	\$0

Fund Expenditures Line Item Detail	Actual	Actual	Appropriated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
(2) Assistance to Public Schools, (C) Grant Programs, Distributions, and Other Assistance, (1) Health and Nutrition, Start Smart Nutrition Program					
Personal Services	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Operating	\$0	\$0	\$0	\$0	\$0
Interest Expense	\$174	\$108	\$0	\$0	\$0
Grants - School Districts	\$0	\$0	\$0	\$0	\$0
Distributions - School Districts	\$1,224,425	\$1,284,600	\$1,260,598	\$1,260,598	\$1,260,598
Operating Transfers to Education	\$0	\$0	\$0	\$0	\$0
TOTAL	\$1,224,599	\$1,284,708	\$1,260,598	\$1,260,598	\$1,260,598

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$749,195	\$725,890	\$750,000	\$750,000	\$750,000
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's Charter School Institute Fund.				

Cash Fund Narrative Information	
Purpose/Background of Fund	This fund was created for the direct or indirect costs associated with awarding grants and interest-free loan to assist institute charter schools in meeting capital construction needs or to address reasonable funding emergencies.
Fee Sources	None.
Non-Fee Sources	Money is transferred from the Charter School Institute Fund and is subject to annual appropriation by the General Assembly. Interest Earnings.
Long Bill Groups Supported by Fund	(1) Management and Administration , (D) State Charter School Institute, Assistance Fund.

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Schedule 9: Cash Funds Reports
 Department of Education
 FY 2019-20 Budget Request
 Fund MLEF - CSI Mill Levy Equalization Fund
 22-30.5-513.1, C.R.S.

	Actual	Actual	Appropriated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Year Beginning Fund Balance (A)	\$638,019	\$0	\$0	\$0	\$0
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	\$0	\$0	\$0	\$0	\$0
Cash (B)	\$0	\$0	\$0	\$0	\$0
Cumulative Unrealized Gain/Loss on Treasury Pool Cash	\$0	\$0	\$0	\$0	\$0
Receivables	\$0	\$0	\$0	\$0	\$0
Liabilities Total	\$0	\$0	\$0	\$0	\$0
Warrants Payable	\$0	\$0	\$0	\$0	\$0
Vouchers Payable	\$0	\$0	\$0	\$0	\$0
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Fringe Liability Clearing	\$0	\$0	\$0	\$0	\$0
Accrued Payrolls Payable	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$0	\$0	\$0	\$0	\$0
Logical Test	FALSE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$0	\$0	\$0	\$0	\$0
Change from Prior Year Fund Balance (D-A)	-\$638,019	\$0	\$0	\$0	\$0

Cash Flow Summary					
	Actual	Actual	Appropriated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Revenue Total	\$0	\$0	\$5,536,862	\$10,536,862	\$25,690,258
Interest	\$0	\$0	\$13,000	\$13,000	\$13,000
Transfer from General Fund	\$0	\$0	\$5,523,862	\$10,523,862	\$25,677,258
Unrealized Gain/Loss	\$0	\$0	\$0	\$0	\$0
Expenses Total	\$0	\$0	\$5,523,862	\$10,536,862	\$25,690,258
Cash Expenditures	\$0	\$0	\$5,523,862	\$10,536,862	\$25,690,258
Net Cash Flow	\$0	\$0	\$13,000	\$0	\$0

Fund Expenditures Line Item Detail	Actual	Actual	Appropriated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
(2) Assistance to Public Schools, (C) Grant Programs, Distributions, and Other Assistance, (1) Health and Nutrition, Start Smart Nutrition Program					
Personal Services	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Operating	\$0	\$0	\$0	\$0	\$0
Interest Expense	\$0	\$0	\$0	\$0	\$0
Grants - School Districts	\$0	\$0	\$5,523,862	\$10,536,862	\$25,690,258
Grants to Nongovernmental Organizations	\$0	\$0	\$0	\$0	\$0
Operating Transfers to Education	\$0	\$0	\$0	\$0	\$0
TOTAL	\$0	\$0	\$5,523,862	\$10,536,862	\$25,690,258

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$0	\$0	\$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)	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	This fund was created in order that CSI charter schools that would not otherwise have additional revenue from a local property tax mill levy, have additional state equalization funding.
Fee Sources	None.
Non-Fee Sources	Subject to annual appropriation by the general assembly. Interest earnings.
Long Bill Groups Supported by Fund	(1) Management and Administration , (D) State Charter School Institute, CSI Mill Levy Equalization

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Schedule 9: Cash Funds Reports
 Department of Education
 FY 2019-20 Budget Request
 Fund 18C0 - Charter School Institute Fund
 22-30.5-506, C.R.S.

	Actual	Actual	Appropriated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Year Beginning Fund Balance (A)	\$619,713	\$632,158	\$715,694	\$745,000	\$745,000
Changes in Cash Assets	\$119,599	\$360,479	-\$22,564	\$0	\$0
Changes in Non-Cash Assets	\$745,256	-\$34,096	\$35,219	\$0	\$0
Changes in Long-Term Assets	\$0	-\$272,886	-\$1,599	\$0	\$0
Changes in Total Liabilities	\$852,410	-\$30,039	-\$18,250	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$12,445	\$83,536	\$29,306	\$0	\$0
Assets Total	\$3,320,447	\$3,373,944	\$3,385,000	\$3,385,000	\$3,385,000
Cash (B)	\$2,562,085	\$2,922,564	\$2,900,000	\$2,900,000	\$2,900,000
Cumulative Unrealized Gain/Loss on Treasury Pool Cash	-\$1,123	-\$35,219	\$0	\$0	\$0
Receivables	\$759,485	\$486,599	\$485,000	\$485,000	\$485,000
Liabilities Total	\$2,688,289	\$2,658,250	\$2,640,000	\$2,640,000	\$2,640,000
Warrants Payable	\$4,531	\$25,744	\$25,000	\$25,000	\$25,000
Vouchers Payable	\$1,126,995	\$456,831	\$450,000	\$450,000	\$450,000
Accounts Payable	\$1,358,640	\$1,910,133	\$1,900,000	\$1,900,000	\$1,900,000
Fringe Liability Clearing	\$198,123	\$265,542	\$265,000	\$265,000	\$265,000
Accrued Payrolls Payable	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$632,158	\$715,694	\$745,000	\$745,000	\$745,000
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$2,557,554	\$2,896,820	\$2,875,000	\$2,875,000	\$2,875,000
Change from Prior Year Fund Balance (D-A)	\$12,445	\$83,536	\$29,306	\$0	\$0

Cash Flow Summary					
	Actual	Actual	Appropriated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Revenue Total	\$118,880,227	\$130,169,912	\$162,420,853	\$162,420,853	\$162,420,853
Interest	\$45,911	\$77,578		\$0	\$0
Operating Transfers from Education/Higher Ed	\$112,391,661	\$124,309,718	\$156,638,237	\$156,638,237	\$156,638,237
Federal Grants	\$6,212,198	\$5,813,985	\$5,813,985	\$5,813,985	\$5,813,985
Other	\$231,580	\$3,850	\$3,850	\$3,850	\$3,850
Unrealized Gain/Loss	-\$1,123	-\$35,219	-\$35,219	-\$35,219	-\$35,219
Expenses Total	\$118,868,905	\$130,087,497	\$162,498,431	\$162,498,431	\$162,498,431
Cash Expenditures	\$118,868,905	\$130,087,497	\$162,498,431	\$162,498,431	\$162,498,431
Net Cash Flow	\$11,322	\$82,415	-\$77,578	-\$77,578	-\$77,578

Fund Expenditures Line Item Detail	Actual	Actual	Appropriated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
(2) Assistance to Public Schools, (C) Grant Programs, Distributions, and Other Assistance, (1) Health and Nutrition, Start Smart Nutrition Program					
Payroll	\$1,779,163	\$2,008,894	\$2,453,875	\$2,453,875	\$2,453,875
Personal Services	\$222,350	\$200,200	\$256,435	\$256,435	\$256,435
Purchased Services	\$137,367	\$138,135	\$175,447	\$175,447	\$175,447
Operating	\$267,797	\$466,527	\$306,798	\$306,798	\$306,798
Interest Expense	\$3,190	\$2,250	\$2,250	\$2,250	\$2,250
Grants - School Districts	\$6,019,970	\$5,603,088	\$5,586,233	\$5,586,233	\$5,586,233
Distributions - School Districts	\$109,221,400	\$120,395,253	\$152,441,670	\$152,441,670	\$152,441,670
Grants to Nongovernmental Organizations	\$0	\$0	\$0	\$0	\$0
Operating Transfers to Charter School Assistance Fund	\$1,217,667	\$1,273,150	\$1,275,723	\$1,275,723	\$1,275,723
TOTAL	\$118,868,905	\$130,087,497	\$162,498,431	\$162,498,431	\$162,498,431

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$632,158	\$715,694	\$745,000	\$745,000	\$745,000
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	This fund was created to carry out the purposes of part 5 of C.R.S. 22-30.5 establishing the Charter School Institute (CSI). CSI provides an alternative mode of authorizing charter schools instead of a school district. Moneys in the fund are used for actual and reasonable costs incurred by the institute in implementing this part 5.
Fee Sources	None.
Non-Fee Sources	Moneys in this fund are continuously appropriated to offset the actual and reasonable costs incurred by the institute in implementing this part 5. Any gifts, grants or donations. Interest earnings.
Long Bill Groups Supported by Fund	(1) Management and Administration , (D) State Charter School Institute, Administration, Oversight and Management, Other Transfers, Transfer of Federal Money.

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Schedule 9: Cash Funds Reports
 Department of Education
 FY 2019-20 Budget Request
 Fund 28H0 - Public Education Fund
 39-22-4203, C.R.S.

	Actual	Actual	Appropriated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Year Beginning Fund Balance (A)	\$241,153	\$359,486	\$416,008	\$422,809	\$0
Changes in Cash Assets	\$118,333	\$57,423	\$5,900	-\$422,809	\$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	\$901	-\$901	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$118,333	\$56,522	\$6,801	-\$422,809	\$0
Assets Total	\$359,486	\$416,909	\$422,809	\$0	\$0
Cash (B)	\$359,486	\$416,909	\$422,809	\$0	\$0
Liabilities Total	\$0	\$901	\$0	\$0	\$0
Cash Liabilities (C)	\$0	\$901	\$0	\$0	\$0
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$359,486	\$416,008	\$422,809	\$0	\$0
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$359,486	\$416,008	\$422,809	\$0	\$0
Change from Prior Year Fund Balance (D-A)	\$118,333	\$56,522	\$6,801	-\$422,809	\$0

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2019-20 Budget Request
 Fund 28H0 - Public Education Fund
 39-22-4203, C.R.S.

Cash Flow Summary					
	Actual	Actual	Appropriated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Revenue Total	\$118,388	\$109,388	\$5,900	\$0	\$0
Interest	\$2,650	\$5,486	\$5,900	\$0	\$0
CPP Tax Checkoff donations	\$115,738	\$103,902	\$0	\$0	\$0
Expenses Total	\$55	\$52,866	\$0	\$422,809	\$0
Cash Expenditures	\$55	\$52,866	\$0	\$422,809	\$0
Net Cash Flow	\$118,333	\$56,522	\$5,900	-\$422,809	\$0

Fund Expenditures Line Item Detail	Actual	Actual	Appropriated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20
Personal Services	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$48,000	\$0	\$0	\$0
Operating	\$0	\$4,824	\$0	\$0	\$0
Interest Expense	\$55	\$42	\$0	\$0	\$0
Intergovernmental Payments	\$0	\$0	\$0	\$0	\$0
Distribution	\$0	\$0	\$0	\$422,809	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
TOTAL	\$55	\$52,866	\$0	\$422,809	\$0

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$359,486	\$416,008	\$422,809	\$0	\$0
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$9	\$8,723	\$0	\$69,763	\$0
Excess Uncommitted Fee Reserve Balance	\$359,477	\$407,285	\$422,809	(\$69,763)	\$0
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

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Schedule 9: Cash Funds Reports
 Department of Education
 FY 2019-20 Budget Request
 Fund 22A0 - Public School Capital Construction Assistance Fund
 22-43.7-104, C.R.S.

	Actual	Actual	Estimated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Year Beginning Fund Balance (A)	354,685,421	385,596,503	392,759,943	334,157,154	272,536,439
Changes in Cash Assets	36,851,753	13,439,350	(58,602,789)	(61,620,715)	(62,515,248)
Changes in Non-Cash Assets	(16,231,299)	1,843,841	-	-	-
Changes in Long-Term Assets	-	-	-	-	-
Changes in Total Liabilities	10,290,628	(8,119,751)	-	-	-
TOTAL CHANGES TO FUND BALANCE	30,911,082	7,163,440	(58,602,789)	(61,620,715)	(62,515,248)
Assets Total	387,805,807	403,088,998	344,486,209	282,865,494	220,350,246
Cash (B)	385,532,245	398,971,595	340,368,806	278,748,091	216,232,843
Receivables	2,273,562	4,117,403	4,117,403	4,117,403	4,117,403
Liabilities Total	2,209,304	10,329,055	10,329,055	10,329,055	10,329,055
Cash Liabilities (C)	2,209,304	10,329,055	10,329,055	10,329,055	10,329,055
Long Term Liabilities	-	-	-	-	-
Ending Fund Balance (D)	385,596,503	392,759,943	334,157,154	272,536,439	210,021,191
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	383,322,941	388,642,540	330,039,751	268,419,036	205,903,788
Change from Prior Year Fund Balance (D-A)	30,911,082	7,163,440	(58,602,789)	(61,620,715)	(62,515,248)

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2019-20 Budget Request
 Fund 22A0 - Public School Capital Construction Assistance Fund
 22-43.7-104, C.R.S.

Cash Flow Summary					
Revenue Total	121,288,150	145,883,720	127,800,669	126,134,642	125,262,434
Transferred in from Department of Treasury (COPS)	-	8,807,361	8,807,361	8,807,361	8,807,361
Transferred in from Department of Treasury (DOT)	11,953,919	18,733,550	11,207,890	11,207,890	11,207,890
Transferred in from DOT School Fund (SLB)	46,547,161	50,494,028	30,209,517	30,209,517	30,209,517
Transferred in from Lottery	2,273,562	4,117,403	4,250,000	4,250,000	4,250,000
Transferred in - Local Government Pass-Thru	16,395,131	17,356,738	17,356,738	17,356,738	17,356,738
Transferred in - Marijuana Excise Tax	40,000,000	40,000,000	52,020,000	50,940,000	50,670,000
Transferred in from Department of Treasury for Legal Services	19,010	21,564	21,564	21,564	21,564
Reimbursement of Prior Year Expense	-	9,649	-	-	-
Interest	4,099,368	6,343,427	3,927,599	3,341,572	2,739,364
Expenses Total	90,377,068	138,720,283	186,403,458	187,755,356	187,777,683
Cash Expenditures	90,377,068	138,720,283	186,403,458	187,755,356	187,777,683
Change Requests (If Applicable)	-	-	-	-	-
Net Cash Flow	30,911,083	7,163,437	(58,602,789)	(61,620,715)	(62,515,248)

Fund Expenditures Line Item Detail	Actual	Actual	Estimated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
(2) Assistance to Public Schools, (C) Grant Programs, Distributions, and Other Assistance, (2) Capital Construction					
Personal Services	1,067,718	1,231,014	1,255,634	1,280,747	1,306,362
Purchased Services	224,965	170,112	150,000	150,000	150,000
Operating	112,098	129,709	130,000	130,000	130,000
Travel	87,464	78,665	80,000	80,000	80,000
Intergovernmental Payments (cash grants)	42,992,299	57,727,190	85,000,000	85,000,000	85,000,000
Capitalized Property Purchases	-	13,700,329	13,700,329	13,700,329	13,700,329
Transfers	45,892,524	65,683,264	86,087,495	87,414,281	87,410,992
TOTAL	90,377,068	138,720,283	186,403,458	187,755,356	187,777,683

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	-	-	-	-	-
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$14,912,216	\$22,888,847	\$30,756,571	\$30,979,634	\$30,983,318
Excess Uncommitted Fee Reserve Balance	(\$14,912,216)	(\$22,888,847)	(\$30,756,571)	(\$30,979,634)	(\$30,983,318)
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; • Lottery proceeds that would otherwise be transferred to the General Fund; and • Marijuana excise 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 2019-20 Budget Request
 Fund 2015 - School Bullying Prevention and Education Cash Fund
 22-93-105, C.R.S.

	Actual FY 2016-17	Actual FY 2017-18	Appropriated FY 2018-19	Requested FY 2019-20	Projected FY 2020-21
Year Beginning Fund Balance (A)	\$1,992,268	\$605,930	\$398,969	\$93,747	\$88,370
Changes in Cash Assets	-\$1,385,039	-\$206,430	-\$305,222	-\$5,378	-\$8,481
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	-\$1,299	-\$531	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	-\$1,386,338	-\$206,961	-\$305,222	-\$5,378	-\$8,481
Assets Total (B)	\$613,519	\$407,089	\$101,867	\$96,490	\$88,008
Cash	\$613,519	\$407,089	\$101,867	\$96,490	\$88,008
Receivables	\$0	\$0	\$0	\$0	\$0
Liabilities Total (C)	\$7,589	\$8,120	\$8,120	\$8,120	\$8,120
Vouchers Payable	\$0	\$0	\$0	\$0	\$0
Account Payable	\$0	\$0	\$0	\$0	\$0
Fringe Liability Clearing	\$7,589	\$8,120	\$8,120	\$8,120	\$8,120
Ending Fund Balance (D)	\$605,930	\$398,969	\$93,747	\$88,370	\$79,888
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$605,930	\$407,089	\$101,867	\$96,490	\$88,008
Change from Prior Year Fund Balance (D-A)	-\$1,386,338	-\$206,961	-\$305,222	-\$5,378	-\$8,481

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2019-20 Budget Request
 Fund 2015 - School Bullying Prevention and Education Cash Fund
 22-93-105, C.R.S.

	Actual FY 2016-17	Actual FY 2017-18	Appropriated FY 2018-19	Requested FY 2019-20	Projected FY 2020-21
Cash Flow Summary					
Revenue Total	\$900,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Operating Transfer from State Department - Same Cabinet	\$900,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Interest	\$0	\$0	\$0	\$0	\$0
			\$0	\$0	\$0
Expenses Total	\$2,286,338	\$2,206,961	\$2,305,222	\$2,005,378	\$2,008,481
Cash Expenditures	\$2,286,338	\$2,206,961	\$2,305,222	\$2,005,378	\$2,008,481
Net Cash Flow	-\$1,386,338	-\$206,961	-\$305,222	-\$5,378	-\$8,481

Fund Expenditures Line Item Detail	Actual FY 2016-17	Actual FY 2017-18	Estimated FY 2018-19	Requested FY 2019-20	Projected FY 2020-21
(4) Professional Development and Instructional Support, School Bullying Prevention and Education Cash Fund					
Personal Services	\$90,193	\$97,517	\$100,443	\$103,456	\$106,559
Purchased Services	\$19,865	\$0	\$0	\$0	\$0
Operating	\$10,981	\$14,829	\$2,279	\$1,500	\$1,500
Travel	\$4,461	\$1,589	\$2,500	\$422	\$422
Intergovernmental Payments	\$2,121,086	\$2,025,671	\$2,200,000	\$1,900,000	\$1,900,000
Transfers	\$39,752	\$67,355	\$0	\$0	\$0
TOTAL	\$2,286,338	\$2,206,961	\$2,305,222	\$2,005,378	\$2,008,481

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$605,930	\$398,969	\$93,747	\$88,370	\$79,888
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$377,246	\$364,149	\$380,362	\$330,887	\$331,399
Excess Uncommitted Fee Reserve Balance	\$228,684	\$34,820	(\$286,614)	(\$242,518)	(\$251,511)
Compliance Plan (narrative)	Additional program expenditures in FY 2018-19 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

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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	Actual	Balance	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Year Beginning Fund Balance (A)	\$70,299	\$91,255	\$94,099	\$0	\$0
Changes in Cash Assets	\$20,956	\$2,844	\$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	\$20,956	\$0	\$0	\$0	\$0
Assets Total	\$91,255	\$94,099	\$94,099	\$0	\$94,099
Cash (B)	\$91,255	\$94,099	\$94,099	\$94,099	\$94,099
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)	\$91,255	\$94,099	\$94,099	\$0	\$94,099
Logical Test	TRUE	TRUE	TRUE	TRUE	FALSE
Net Cash Assets - (B-C)	\$0	\$94,099	\$94,099	\$94,099	\$94,099
Change from Prior Year Fund Balance (D-A)	\$0	\$2,844	\$0	-\$94,099	\$94,099

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	\$21,013	\$2,889	\$0	\$0	\$0
Reimburs Prior Year Expense	\$20,177	\$1,352	\$0	\$0	\$0
Interest	\$836	\$1,537	\$0	\$0	\$0
Transfer from General Fund	\$0	\$0	\$0	\$0	\$0
				\$0	\$0
Expenses Total	\$57	\$0	\$0	\$0	\$0
Cash Expenditures	\$57	\$0	\$0	\$0	\$0
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	\$20,956	\$2,889	\$0	\$0	\$0

Fund Expenditures Line Item Detail	Actual FY 2016-17	Actual FY 2017-18	Balance FY 2018-19	Requested FY 2019-20	Projected FY 2020-21
(2) Assistance to Public Schools					
(C) Grant Programs, Distributions, and Other Assistance					
(1) Health and Nutrition					
CPR Training Grant Program (Cardiopulm)					
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
	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)	\$91,255	\$94,099	\$94,099	\$0
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$9	\$0	\$0	\$0
Excess Uncommitted Fee Reserve Balance	\$91,245	\$94,099	\$94,099	\$0
Compliance Plan (narrative)	This program has not received the necessary \$250,000 GF transfer as specified in statute since FY15-16. Therefore, the Department recommends sweeping this cash fund to the General Fund and repealing the statute or funding the program in full.			

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 2019-20 Budget Request
 Fund 20E0 - Public School Transportation Fund
 22-51-103, C.R.S.

	Actual	Actual	Appropriated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Year Beginning Fund Balance (A)	\$1,566,532	\$1,311,415	\$969,544	\$669,804	\$370,064
Changes in Cash Assets	-\$950,730	-\$446,018	-\$332,256	-\$299,740	-\$299,740
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	-\$97,010	\$40,806	\$31,981	\$0	\$0
Changes in Total Liabilities	-\$792,623	-\$63,341	-\$535	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	-\$255,117	-\$341,871	-\$299,740	-\$299,740	-\$299,740
Assets Total	\$1,645,291	\$1,240,079	\$939,804	\$640,064	\$340,324
Cash (B)	\$1,318,078	\$872,060	\$539,804	\$240,064	-\$59,676
Intergovernmental Receivables- Special Districts	\$327,213	\$368,019	\$400,000	\$400,000	\$400,000
Liabilities Total	\$333,876	\$270,535	\$270,000	\$270,000	\$270,000
Cash Liabilities (C)	\$99,230	\$10,249	\$10,000	\$10,000	\$10,000
Deferred Revenue	\$234,646	\$260,286	\$260,000	\$260,000	\$260,000
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$1,311,415	\$969,544	\$669,804	\$370,064	\$70,324
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$1,218,848	\$861,811	\$529,804	\$230,064	-\$69,676
Change from Prior Year Fund Balance (D-A)	-\$255,117	-\$341,871	-\$299,740	-\$299,740	-\$299,740

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2019-20 Budget Request
 Fund 20E0 - Public School Transportation Fund
 22-51-103, C.R.S.

Cash Flow Summary					
	Actual	Actual	Appropriated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Revenue Total	\$717,837	\$244,656	\$300,260	\$300,260	\$300,261
Fees	\$0	\$0	\$0	\$0	\$1
Interest	\$219	\$262	\$260	\$260	\$260
Categorical Buyout	\$522,954	\$136,527	\$200,000	\$200,000	\$200,000
Prior Year Expense Reimbursements	\$194,664	\$107,867	\$100,000	\$100,000	\$100,000
Expenses Total	\$972,954	\$586,527	\$600,000	\$600,000	\$600,001
Cash Expenditures	\$972,954	\$586,527	\$600,000	\$600,000	\$600,000
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$1
Net Cash Flow	-\$255,117	-\$341,871	-\$299,740	-\$299,740	-\$299,740

Fund Expenditures Line Item Detail	Actual	Actual	Estimated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
(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	\$969,994	\$585,695	\$599,000	\$599,000	\$599,000
Operating Transfers to Education	\$2,960	\$832	\$1,000	\$1,000	\$1,000
TOTAL	\$972,954	\$586,527	\$600,000	\$600,000	\$600,000

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$1,311,415	\$969,544	\$669,804	\$370,064	\$70,324
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				

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Schedule 9: Cash Funds Reports
 Department of Education
 FY 2019-20 Budget Request
 Fund 20U0 - Start Smart Nutrition Program Fund
 22-82.7-105, C.R.S.

	Actual	Actual	Appropriated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Year Beginning Fund Balance (A)	\$633,297	\$389,407	\$332,366	\$260,366	\$172,366
Changes in Cash Assets	-\$246,855	-\$58,451	-\$72,000	-\$88,000	-\$104,000
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	-\$2,965	-\$1,410	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	-\$243,890	-\$57,041	-\$72,000	-\$88,000	-\$104,000
Assets Total	\$470,117	\$411,666	\$339,666	\$251,666	\$147,666
Cash (B)	\$470,117	\$411,666	\$339,666	\$251,666	\$147,666
Receivables	\$0	\$0	\$0	\$0	\$0
Liabilities Total	\$80,710	\$79,300	\$79,300	\$79,300	\$79,300
Warrants Payable	\$384	\$66,633	\$66,633	\$66,633	\$66,633
Vouchers Payable	\$78,975	\$10,263	\$10,263	\$10,263	\$10,263
Accounts Payable	\$1,351	\$100	\$100	\$100	\$100
Fringe Liability Clearing	\$0	\$2,304	\$2,304	\$2,304	\$2,304
Accured Payrolls Payable	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$389,407	\$332,366	\$260,366	\$172,366	\$68,366
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$469,733	\$345,033	\$273,033	\$185,033	\$81,033
Change from Prior Year Fund Balance (D-A)	-\$243,890	-\$57,041	-\$72,000	-\$88,000	-\$104,000

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2019-20 Budget Request
 Fund 20U0 - Start Smart Nutrition Program Fund
 22-82.7-105, C.R.S.

Cash Flow Summary					
	Actual	Actual	Appropriated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Revenue Total	\$711,171	\$914,773	\$915,000	\$915,000	\$915,000
Interest	\$11,171	\$14,773	\$15,000	\$15,000	\$15,000
Transfer from General Fund	\$700,000	\$900,000	\$900,000	\$900,000	\$900,000
Expenses Total	\$955,061	\$971,814	\$987,000	\$1,003,000	\$1,019,000
Cash Expenditures	\$955,061	\$971,814	\$987,000	\$1,003,000	\$1,019,000
Net Cash Flow	-\$243,890	-\$57,041	-\$72,000	-\$88,000	-\$104,000

Fund Expenditures Line Item Detail	Actual	Actual	Appropriated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
(2) Assistance to Public Schools, (C) Grant Programs, Distributions, and Other Assistance, (1) Health and Nutrition, Start Smart Nutrition Program					
Personal Services	\$11,166	\$12,350	\$13,500	\$14,500	\$15,500
Purchased Services	\$0	\$0	\$0	\$0	\$0
Operating	\$94	\$80	\$100	\$100	\$100
Interest Expense	\$2,661	\$3,022	\$3,000	\$3,000	\$3,000
Grants - School Districts	\$917,974	\$925,736	\$940,000	\$955,000	\$970,000
Grants to Nongovernmental Organizations	\$23,023	\$30,526	\$30,000	\$30,000	\$30,000
Operating Transfers to Education	\$143	\$100	\$400	\$400	\$400
TOTAL	\$955,061	\$971,814	\$987,000	\$1,003,000	\$1,019,000

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$389,407	\$332,366	\$260,366	\$172,366	\$68,366
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.

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Schedule 9: Cash Funds Reports
 Department of Education
 FY 2019-20 Budget Request
 Fund 24K0- Student Reengagement Grant Program Cash Fund
 22-14-109, C.R.S.

	Actual	Appropriated	Requested	Projected	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Year Beginning Fund Balance (A)	\$8,625	\$8,663	\$8,757	\$8,851	\$8,945
Changes in Cash Assets	-\$8,804	\$94	\$94	\$94	\$94
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	-\$8,842	\$0	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$38	\$94	\$94	\$94	\$94
Assets Total (B)	\$8,663	\$8,757	\$8,851	\$8,945	\$9,039
Cash	\$8,663	\$8,757	\$8,851	\$8,945	\$9,039
Liabilities Total (C)	\$0	\$0	\$0	\$0	\$0
Vouchers Payable	\$0	\$0	\$0	\$0	\$0
Accrued Payrolls Payable	\$0	\$0	\$0	\$0	\$0
Fringe Liability Clearing	\$0				
Ending Fund Balance (D)	\$8,663	\$8,757	\$8,851	\$8,945	\$9,039
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$8,663	\$8,757	\$8,851	\$8,945	\$9,039
Change from Prior Year Fund Balance (D-A)	\$38	\$94	\$94	\$94	\$94

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2019-20 Budget Request
 Fund 24K0- Student Reengagement Grant Program Cash Fund
 22-14-109, C.R.S.

	Actual	Appropriated	Requested	Projected	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Cash Flow Summary					
Revenue Total	\$91	\$144	\$144	\$144	\$144
Operating Transfer from State Department - Same Cabinet	\$0	\$0	\$0	\$0	\$0
Interest	\$91	\$144	\$144	\$144	\$144
Expenses Total	\$53	\$50	\$50	\$50	\$50
Interest	\$53	\$50	\$50	\$50	\$50
Net Cash Flow	\$38	\$94	\$94	\$94	\$94

Fund Expenditures Line Item Detail	Actual	Appropriated	Requested	Projected	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
(4) Professional Development and Instructional Support, Office of Dropout Prevention and Student Reengagement					
Personal Services	\$0	\$0	\$0	\$0	\$0
Professional Services	\$0	\$0	\$0	\$0	\$0
Operating	\$53	\$50	\$50	\$50	\$50
Travel	\$0	\$0	\$0	\$0	\$0
Grants - School Districts	\$0	\$0	\$0	\$0	\$0
Operating Transfers to Education	\$0	\$0	\$0	\$0	\$0
TOTAL	\$53	\$50	\$50	\$50	\$50

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$8,663	\$8,757	\$8,851	\$8,945	\$9,039
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.

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Schedule 9: Cash Funds Reports
 Department of Education
 FY 2019-20 Budget Request
 Fund 23U0- Teacher of the Year Fund
 22-61.5-105, C.R.S.

	Actual FY 2016-17	Actual FY 2017-18	Appropriated FY 2018-19	Requested FY 2019-20	Projected FY 2020-21
Year Beginning Fund Balance (A)	\$20,847	\$17,428	\$11,864	\$6,664	\$1,464
Changes in Cash Assets	-\$2,589	-\$3,144	-\$5,200	-\$5,200	-\$1,464
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$830	\$2,420	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	-\$3,419	-\$5,564	-\$5,200	-\$5,200	-\$1,464
Assets Total	\$18,258	\$15,114	\$9,914	\$4,714	\$3,250
Cash (B)	\$18,258	\$15,114	\$9,914	\$4,714	\$3,250
Other Assets(Detail as necessary)	\$0	\$0	\$0	\$0	\$0
Receivables	\$0	\$0	\$0	\$0	\$0
Liabilities Total	\$830	\$3,250	\$3,250	\$3,250	\$3,250
Cash Liabilities (C)	\$830	\$3,250	\$3,250	\$3,250	\$3,250
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$17,428	\$11,864	\$6,664	\$1,464	\$0
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$17,428	\$11,864	\$6,664	\$1,464	\$0
Change from Prior Year Fund Balance (D-A)	-\$3,419	-\$5,564	-\$5,200	-\$5,200	-\$1,464

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2019-20 Budget Request
 Fund 23U0- Teacher of the Year Fund
 22-61.5-105, C.R.S.

	Actual FY 2016-17	Actual FY 2017-18	Appropriated FY 2018-19	Requested FY 2019-20	Projected FY 2020-21
Cash Flow Summary					
Revenue Total	\$24,800	\$24,800	\$24,800	\$24,800	\$24,800
Interest	\$0	\$0	\$0	\$0	\$0
Operating Transfer from State Department - Same Cabinet	\$24,800	\$24,800	\$24,800	\$24,800	\$24,800
Expenses Total	\$28,219	\$30,364	\$30,000	\$30,000	\$26,264
Cash Expenditures	\$28,219	\$30,364	\$30,000	\$30,000	\$26,264
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	-\$3,419	-\$5,564	-\$5,200	-\$5,200	-\$1,464

Fund Expenditures Line Item Detail	Actual	Actual	Estimated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Personal Services	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$1,350	\$1,350	\$1,350	\$1,350
Operating	\$25,200	\$27,969	\$26,650	\$26,650	\$22,914
Travel	\$3,019	\$1,045	\$2,000	\$2,000	\$2,000
TOTAL	\$28,219	\$30,364	\$30,000	\$30,000	\$26,264

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested	Projected
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$17,428	\$11,864	\$6,664	\$1,464	\$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	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.

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