



Schedule 9
Cash Funds Reports

FY 2021-22
Budget Request

November 2, 2020

This Page Intentionally Left Blank

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2021-22 Budget Request
 Fund 12L0 - Reading Services for the Blind Cash Fund
 24-90-105.5, C.R.S.

| | Actual | Actual | Appropriated | Requested | Projected |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Year Beginning Fund Balance (A) | \$14,065 | \$15,721 | \$16,790 | \$18,446 | \$20,102 |
| Changes in Cash Assets | -\$74,344 | \$1,069 | \$1,656 | \$1,656 | \$1,656 |
| Changes in Non-Cash Assets | \$0 | \$0 | \$0 | \$0 | \$0 |
| Changes in Long-Term Assets | \$0 | \$0 | \$0 | \$0 | \$0 |
| Changes in Total Liabilities | -\$76,000 | \$0 | \$0 | \$0 | \$0 |
| TOTAL CHANGES TO FUND BALANCE | \$1,656 | \$1,069 | \$1,656 | \$1,656 | \$1,656 |
| Assets Total (B) | \$15,721 | \$16,790 | \$18,446 | \$20,102 | \$21,758 |
| Cash | \$15,721 | \$16,790 | \$18,446 | \$20,102 | \$21,758 |
| Liabilities Total (C) | \$0 | \$0 | \$0 | \$0 | \$0 |
| Cash Liabilities | \$0 | \$0 | \$0 | \$0 | \$0 |
| Warrants Payable | \$0 | \$0 | \$0 | \$0 | \$0 |
| Long Term Liabilities | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ending Fund Balance (D) | \$15,721 | \$16,790 | \$18,446 | \$20,102 | \$21,758 |
| Logical Test | TRUE | TRUE | TRUE | TRUE | TRUE |
| Net Cash Assets - (B-C) | \$15,721 | \$16,790 | \$18,446 | \$20,102 | \$21,758 |
| Change from Prior Year Fund Balance (D-A) | \$1,656 | \$1,069 | \$1,656 | \$1,656 | \$1,656 |
| | | | | | |
| | | | | | |
| | | | | | |

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2021-22 Budget Request
 Fund 12L0 - Reading Services for the Blind Cash Fund
 24-90-105.5, C.R.S.

| Cash Flow Summary | | | | | |
|---|------------|------------|--------------|------------|------------|
| | Actual | Actual | Appropriated | Requested | Projected |
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Revenue Total | \$511,745 | \$511,188 | \$511,188 | \$511,188 | \$511,188 |
| Interest | \$1,745 | \$1,188 | \$1,188 | \$1,188 | \$1,188 |
| Funding from Colorado Disabled Telephone Users Fund | \$510,000 | \$510,000 | \$510,000 | \$510,000 | \$510,000 |
| Expenses Total | \$510,089 | \$510,119 | \$510,119 | \$510,119 | \$510,119 |
| Cash Expenditures | \$510,089 | \$510,119 | \$510,119 | \$510,119 | \$510,119 |
| Net Cash Flow | \$1,656 | \$1,656 | \$1,656 | \$1,656 | \$1,656 |

| Fund Expenditures Line Item Detail | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|
| | Actual | Actual | Appropriated | Requested | Projected |
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Interest Expense | \$89 | \$89 | \$89 | \$89 | \$89 |
| Reading Services for the Blind--Distributions | \$510,000 | \$510,000 | \$510,000 | \$510,000 | \$510,000 |
| TOTAL | \$510,089 | \$510,089 | \$510,089 | \$510,089 | \$510,089 |

| Cash Fund Reserve Balance | Actual | Actual | Estimated | Requested | Projected |
|--|--|------------|------------|------------|------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$15,721 | \$16,790 | \$18,446 | \$20,102 | \$21,758 |
| 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 |

This Page Intentionally Left Blank

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2021-22 Budget Request
 Fund 13A0 - Non-Public Schools Fingerprint Fund
 22-1-121 (1.7), C.R.S.

| | Actual | Actual | Appropriated | Requested | Projected |
|--|-----------------|-----------------|------------------|-------------|-------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Year Beginning Fund Balance (A) | \$15,546 | \$15,546 | \$15,546 | \$0 | \$0 |
| Changes in Cash Assets | \$0 | \$0 | -\$15,546 | \$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 | -\$15,546 | \$0 | \$0 |
| Assets Total (B) | \$15,546 | \$15,546 | \$0 | \$0 | \$0 |
| Cash | \$15,546 | \$15,546 | \$0 | \$0 | \$0 |
| | | | | | |
| | | | | | |
| | | | | | |
| Liabilities Total (C) | \$0 | \$0 | \$0 | \$0 | \$0 |
| Cash Liabilities | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | | | |
| | | | | | |
| Ending Fund Balance (D) | \$15,546 | \$15,546 | \$0 | \$0 | \$0 |
| Logical Test | TRUE | TRUE | TRUE | TRUE | TRUE |
| Net Cash Assets - (B-C) | \$15,546 | \$15,546 | \$0 | \$0 | \$0 |
| Change from Prior Year Fund Balance (D-A) | \$0 | \$0 | -\$15,546 | \$0 | \$0 |
| | | | | | |
| | | | | | |
| | | | | | |

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2021-22 Budget Request
 Fund 13A0 - Non-Public Schools Fingerprint Fund
 22-1-121 (1.7), C.R.S.

Cash Flow Summary

| | Actual | | Appropriated | Requested | Projected |
|----------------------------------|------------|------------|--------------|------------|------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Revenue Total | \$0 | \$0 | \$0 | \$0 | \$0 |
| Fees | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | | | |
| | | | | | |
| | | | | | |
| Expenses Total | \$0 | \$0 | \$15,546 | \$0 | \$0 |
| Transfer to State Education Fund | \$0 | \$0 | \$15,546 | \$0 | \$0 |
| | | | | | |
| | | | | | |
| | | | | | |
| Net Cash Flow | \$0 | \$0 | -\$15,546 | \$0 | \$0 |

| Fund Expenditures Line Item Detail | Actual | Estimated | Requested | Projected | Projected |
|--|------------|------------|-----------------|------------|------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| (1) Management and Administration | | | | | |
| Office of Professional Services | | | | | |
| Transfer to State Education Fund | \$0 | \$0 | \$15,546 | \$0 | \$0 |
| | \$0 | \$0 | \$0 | \$0 | \$0 |
| | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL | \$0 | \$0 | \$15,546 | \$0 | \$0 |

| Cash Fund Reserve Balance | Actual | Actual | Estimated | Requested | Projected |
|--|--|-----------------|------------------|------------|------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| 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 | \$0 | \$0 | \$0 |
| Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses) | \$0 | \$0 | \$2,565 | \$0 | \$0 |
| Excess Uncommitted Fee Reserve Balance | \$15,546 | \$15,546 | (\$2,565) | \$0 | \$0 |
| 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 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 2021-22 Budget Request
 Fund 17H0 - Public School Contingency Reserve
 22-54-117, C.R.S.

| | Actual | Actual | Appropriated | Requested | Projected |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Year Beginning Fund Balance (A) | \$1,002,908 | \$1,002,908 | \$1,002,908 | \$1,002,908 | \$1,002,908 |
| 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 (B) | \$1,002,908 | \$1,002,908 | \$1,002,908 | \$1,002,908 | \$1,002,908 |
| Cash | \$1,002,908 | \$1,002,908 | \$1,002,908 | \$1,002,908 | \$1,002,908 |
| Liabilities Total (C) | \$0 | \$0 | \$0 | \$0 | \$0 |
| Cash Liabilities | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ending Fund Balance (D) | \$1,002,908 | \$1,002,908 | \$1,002,908 | \$1,002,908 | \$1,002,908 |
| Logical Test | TRUE | TRUE | TRUE | TRUE | TRUE |
| Net Cash Assets - (B-C) | \$1,002,908 | \$1,002,908 | \$1,002,908 | \$1,002,908 | \$1,002,908 |
| Change from Prior Year Fund Balance (D-A) | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | | | |
| | | | | | |

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2021-22 Budget Request
 Fund 17H0 - Public School Contingency Reserve
 22-54-117, C.R.S.

| Cash Flow Summary | | | | | |
|-----------------------------------|------------|------------|--------------|------------|------------|
| | Actual | Actual | Appropriated | Requested | Projected |
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Revenue Total | \$0 | \$0 | \$0 | \$0 | \$0 |
| Fees | \$0 | \$0 | \$0 | \$0 | \$0 |
| Interest | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfer from General Fund | \$0 | \$0 | \$0 | \$0 | \$0 |
| Prior Year Expense Reimbursements | \$0 | \$0 | \$0 | \$0 | \$0 |
| Expenses Total | \$0 | \$0 | \$0 | \$0 | \$0 |
| Cash Expenditures | \$0 | \$0 | \$0 | \$0 | \$0 |
| | \$0 | \$0 | \$0 | \$0 | \$0 |
| Net Cash Flow | \$0 | \$0 | \$0 | \$0 | \$0 |

| Fund Expenditures Line Item Detail | Actual | Actual | Appropriated | Requested | Projected |
|--|------------|------------|--------------|------------|------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| (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 | \$0 | \$0 | \$0 | \$0 |
| TOTAL | \$0 | \$0 | \$0 | \$0 | \$0 |

| Cash Fund Reserve Balance | Actual | Actual | Estimated | Requested | Projected |
|--|--|-------------|-------------|-------------|-------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$1,002,908 | \$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 | | | | |

This Page Intentionally Left Blank

Schedule 9A: Cash Funds Reports
 Department of Education
 FY 2021-22 Budget Request
 Fund 17M0 - "Closing the Achievement Gap"
 22-7-613, C.R.S.

| | Actual | Actual | Appropriated | Requested | Projected |
|--|-----------------|-----------------|------------------|-------------|-------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Year Beginning Fund Balance (A) | \$56,801 | \$58,003 | \$59,197 | \$0 | \$0 |
| Changes in Cash Assets | \$1,202 | \$1,194 | -\$59,197 | \$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 | \$1,202 | \$1,194 | -\$59,197 | \$0 | \$0 |
| Assets Total (B) | \$58,003 | \$59,197 | \$0 | \$0 | \$0 |
| Cash | \$58,003 | \$59,197 | \$0 | \$0 | \$0 |
| Liabilities Total (C) | \$0 | \$0 | \$0 | \$0 | \$0 |
| Cash Liabilities | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ending Fund Balance (D) | \$58,003 | \$59,197 | \$0 | \$0 | \$0 |
| Logical Test | TRUE | TRUE | TRUE | TRUE | TRUE |
| Net Cash Assets - (B-C) | \$58,003 | \$59,197 | \$0 | \$0 | \$0 |
| Change from Prior Year Fund Balance (D-A) | \$1,202 | \$1,194 | -\$59,197 | \$0 | \$0 |

Schedule 9A: Cash Funds Reports
 Department of Education
 FY 2021-22 Budget Request
 Fund 17M0 - "Closing the Achievement Gap"
 22-7-613, C.R.S.

| Cash Flow Summary | | | | | |
|----------------------------------|------------|------------|--------------|------------|------------|
| | Actual | Actual | Appropriated | Requested | Projected |
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Revenue Total | \$1,272 | \$1,281 | \$0 | \$0 | \$0 |
| Interest Income | \$1,272 | \$1,281 | \$0 | \$0 | \$0 |
| | | | | | |
| | | | | | |
| Expenses Total | \$70 | \$86 | \$59,197 | \$0 | \$0 |
| Interest Expense | \$70 | \$86 | \$0 | \$0 | \$0 |
| Transfer to State Education Fund | \$0 | \$0 | \$59,197 | \$0 | \$0 |
| | | | | | |
| Net Cash Flow | \$1,202 | \$1,195 | -\$59,197 | \$0 | \$0 |

| Fund Expenditures Line Item Detail | Actual | Actual | Appropriated | Requested | Projected |
|------------------------------------|------------|------------|-----------------|------------|------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Transfer to State Education Fund | \$0 | \$0 | \$59,197 | \$0 | \$0 |
| TOTAL | \$0 | \$0 | \$59,197 | \$0 | \$0 |

| Cash Fund Reserve Balance | Actual | Actual | Estimated | Requested | Projected |
|--|--|------------|------------|------------|------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$58,003 | \$59,197 | \$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 2020. |
| 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 2021-22 Budget Request
Fund 20E0 - Public School Transportation Fund
22-51-103, C.R.S.

| | Actual | Actual | Appropriated | Requested | Projected |
|--|--------------------|--------------------|-------------------|-------------------|-------------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Year Beginning Fund Balance (A) | \$969,544 | \$1,100,426 | \$973,816 | \$623,893 | \$497,284 |
| Changes in Cash Assets | \$40,960 | -\$133,220 | -\$351,148 | -\$126,609 | -\$126,609 |
| Changes in Non-Cash Assets | \$0 | \$0 | \$0 | \$0 | \$0 |
| Changes in Long-Term Assets | -\$86,445 | \$0 | \$0 | \$0 | \$0 |
| Changes in Total Liabilities | -\$176,367 | -\$6,610 | -\$1,225 | \$0 | \$0 |
| TOTAL CHANGES TO FUND BALANCE | \$130,882 | -\$126,610 | -\$349,923 | -\$126,609 | -\$126,609 |
| Assets Total (B) | \$1,194,594 | \$1,061,374 | \$710,226 | \$583,617 | \$457,008 |
| Cash | \$913,020 | \$467,287 | \$340,678 | \$214,069 | \$87,460 |
| Intergovernmental Receivables- Special Districts | \$281,574 | \$369,548 | \$369,548 | \$369,548 | \$369,548 |
| Intergovernmental Receivables- General | \$0 | \$224,539 | \$0 | \$0 | \$0 |
| Liabilities Total (C) | \$94,168 | \$87,558 | \$86,333 | \$86,333 | \$86,333 |
| Cash Liabilities | \$0 | \$0 | \$0 | \$0 | \$0 |
| Deferred Revenue | \$94,168 | \$86,333 | \$86,333 | \$86,333 | \$86,333 |
| Vouchers Payable | \$0 | \$1,225 | \$0 | \$0 | \$0 |
| Ending Fund Balance (D) | \$1,100,426 | \$973,816 | \$623,893 | \$497,284 | \$370,675 |
| Logical Test | TRUE | TRUE | TRUE | TRUE | TRUE |
| Net Cash Assets - (B-C) | \$1,100,426 | \$973,816 | \$623,893 | \$497,284 | \$370,675 |
| Change from Prior Year Fund Balance (D-A) | \$130,882 | -\$126,610 | -\$349,923 | -\$126,609 | -\$126,609 |

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2021-22 Budget Request
 Fund 20E0 - Public School Transportation Fund
 22-51-103, C.R.S.

| Cash Flow Summary | | | | | |
|-----------------------------------|-------------|-------------|--------------|-------------|-------------|
| | Actual | Actual | Appropriated | Requested | Projected |
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Revenue Total | \$1,314,565 | \$1,801,682 | \$1,801,682 | \$1,801,682 | \$1,801,682 |
| Interest | \$8 | \$1,251 | \$1,251 | \$1,251 | \$1,251 |
| Categorical Buyout | \$733,683 | \$1,478,291 | \$1,478,291 | \$1,478,291 | \$1,478,291 |
| Prior Year Expense Reimbursements | \$580,874 | \$322,140 | \$322,140 | \$322,140 | \$322,140 |
| Expenses Total | \$1,183,683 | \$1,928,291 | \$1,928,291 | \$1,928,291 | \$1,928,291 |
| Cash Expenditures | \$1,183,683 | \$1,928,291 | \$1,928,291 | \$1,928,291 | \$1,928,291 |
| | | | | | |
| | | | | | |
| | | | | | |
| Net Cash Flow | \$130,882 | -\$126,609 | -\$126,609 | -\$126,609 | -\$126,609 |

| Fund Expenditures Line Item Detail | Actual | Actual | Estimated | Requested | Projected |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| (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 | \$1,183,683 | \$1,914,875 | \$1,914,875 | \$1,914,875 | \$1,914,875 |
| Operating Transfers to Education | \$0 | \$13,416 | \$13,416 | \$13,416 | \$13,416 |
| TOTAL | \$1,183,683 | \$1,928,291 | \$1,928,291 | \$1,928,291 | \$1,928,291 |

| Cash Fund Reserve Balance | Actual | Actual | Estimated | Requested | Projected |
|--|--|------------|------------|------------|------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$1,100,426 | \$973,816 | \$623,893 | \$497,284 | \$370,675 |
| 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 2021-22 Budget Request
 Fund 22A0 - Public School Capital Construction Assistance Fund
 22-43.7-104, C.R.S.

| | Actual | Actual | Estimated | Requested | Projected |
|--|--------------------|--------------------|----------------------|--------------------|--------------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Year Beginning Fund Balance (A) | 392,759,943 | 417,106,758 | 408,800,653 | 250,180,792 | 319,305,501 |
| Changes in Cash Assets | 35,591,968 | 4,847,741 | (158,619,861) | 69,124,709 | 108,939,059 |
| Changes in Non-Cash Assets | 10,618,740 | (4,921,044) | - | - | - |
| Changes in Long-Term Assets | - | - | - | - | - |
| Changes in Total Liabilities | (21,863,893) | (8,232,802) | - | - | - |
| TOTAL CHANGES TO FUND BALANCE | 24,346,815 | (8,306,105) | (158,619,861) | 69,124,709 | 108,939,059 |
| Assets Total (B) | 449,299,706 | 449,226,403 | 290,606,542 | 359,731,251 | 468,670,310 |
| Cash | 434,563,563 | 439,411,304 | 280,791,443 | 349,916,152 | 458,855,211 |
| Receivables | 14,736,143 | 9,815,099 | 9,815,099 | 9,815,099 | 9,815,099 |
| Liabilities Total (C) | 32,192,948 | 40,425,750 | 40,425,750 | 40,425,750 | 40,425,750 |
| Cash Liabilities | 32,192,948 | 40,425,750 | 40,425,750 | 40,425,750 | 40,425,750 |
| Ending Fund Balance (D) | 417,106,758 | 408,800,653 | 250,180,792 | 319,305,501 | 428,244,560 |
| Logical Test | TRUE | TRUE | TRUE | TRUE | TRUE |
| Net Cash Assets - (B-C) | 417,106,758 | 408,800,653 | 250,180,792 | 319,305,501 | 428,244,560 |
| Change from Prior Year Fund Balance (D-A) | 24,346,815 | (8,306,105) | (158,619,861) | 69,124,709 | 108,939,059 |

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2021-22 Budget Request
 Fund 22A0 - Public School Capital Construction Assistance Fund
 22-43.7-104, C.R.S.

| Cash Flow Summary | | | | | |
|---|-------------|-------------|---------------|-------------|-------------|
| Revenue Total | 274,879,031 | 419,204,143 | 346,758,740 | 444,503,310 | 461,817,660 |
| Transferred in from Department of Treasury (COPS) | 93,877,955 | 212,917,293 | 212,917,293 | 212,917,293 | 212,917,293 |
| Transferred in from Department of Treasury (DOT) | 12,992,302 | 13,611,052 | 8,693,678 | 8,693,678 | 6,996,924 |
| Transferred in from DOT School Fund (SLB) | 61,245,323 | 64,200,579 | 41,006,322 | 41,006,322 | 33,003,076 |
| Permanent Fund (Over First \$21M Investment Income) | 8,169,145 | 676,595 | 676,595 | 676,595 | 676,595 |
| Transferred in from Lottery | 14,736,143 | 847,978 | 2,500,000 | 2,500,000 | 2,500,000 |
| Transferred in - Local Government Pass-Thru | 22,315,549 | 28,456,354 | 36,846,692 | 36,815,699 | 36,799,726 |
| Transferred in - Marijuana Excise Tax | 52,648,440 | 89,786,557 | 40,000,000 | 139,600,000 | 166,800,000 |
| Transferred in from Department of Treasury for Legal Services | 19,264 | 23,125 | 30,153 | 30,153 | 30,153 |
| Reimbursement of Prior Year Expense | - | - | - | - | - |
| Interest | 8,874,910 | 8,684,611 | 4,088,007 | 2,263,570 | 2,093,893 |
| Expenses Total | 250,532,216 | 427,510,113 | 505,378,601 | 375,378,601 | 352,878,601 |
| Cash Expenditures | 249,943,220 | 426,273,791 | 505,378,601 | 375,378,601 | 352,878,601 |
| Accrued Expenditures | 588,996 | 1,236,323 | | | |
| Net Cash Flow | 24,346,815 | (8,305,970) | (158,619,861) | 69,124,709 | 108,939,059 |

| Fund Expenditures Line Item Detail | Actual | Actual | Estimated | Requested | Projected |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| (2) Assistance to Public Schools, (C) Grant Programs, Distributions, and Other Assistance, (2) Capital Construction | | | | | |
| Personal Services | 1,408,109 | 1,465,575 | 1,465,575 | 1,465,575 | 1,465,575 |
| Purchased Services | 181,027 | 131,850 | 150,000 | 150,000 | 150,000 |
| Operating | 116,280 | 160,573 | 160,573 | 160,573 | 160,573 |
| Travel | 74,027 | 58,811 | 80,000 | 80,000 | 80,000 |
| Intergovernmental Payments (cash grants) | 68,742,664 | 94,645,720 | 112,500,000 | 82,500,000 | 60,000,000 |
| Capitalized Property Purchases | 108,295,263 | 219,307,608 | 219,307,608 | 219,307,608 | 219,307,608 |
| Transfers | 71,714,845 | 111,739,976 | 71,714,845 | 71,714,845 | 71,714,845 |
| Transfer to State Education Fund | - | - | 100,000,000 | - | - |
| TOTAL | 250,532,215 | 427,510,113 | 505,378,601 | 375,378,601 | 352,878,601 |

| Cash Fund Reserve Balance | Actual | Actual | Estimated | Requested | Projected |
|--|--|------------|------------|------------|------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | N/A | N/A | N/A | N/A | N/A |
| 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) | Per 24-75-402(5)(d), any cash fund that is established to fund capital construction is exempt from target/alternative fee reserve balance. | | | | |

| 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"> • 50 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; • Marijuana excise taxes; and • interest earnings |
| 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 2021-22 Budget Request
 Fund 23U0- Teacher of the Year Fund
 22-61.5-105, C.R.S.

| | Actual | Actual | Appropriated | Requested | Projected |
|--|-----------------|-----------------|------------------|----------------|----------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Year Beginning Fund Balance (A) | \$11,864 | \$11,848 | \$12,115 | \$1,436 | \$2,588 |
| Changes in Cash Assets | -\$3,266 | \$267 | -\$10,679 | \$1,152 | \$1,152 |
| Changes in Non-Cash Assets | \$0 | \$0 | \$0 | \$0 | \$0 |
| Changes in Long-Term Assets | \$0 | \$0 | \$0 | \$0 | \$0 |
| Changes in Total Liabilities | -\$3,250 | \$0 | \$0 | \$0 | \$0 |
| TOTAL CHANGES TO FUND BALANCE | -\$16 | \$267 | -\$10,679 | \$1,152 | \$1,152 |
| Assets Total (B) | \$11,848 | \$12,115 | \$1,436 | \$2,588 | \$3,740 |
| Cash | \$11,848 | \$12,115 | \$1,436 | \$2,588 | \$3,740 |
| | | | | | |
| | | | | | |
| | | | | | |
| Liabilities Total (C) | \$0 | \$0 | \$0 | \$0 | \$0 |
| Cash Liabilities | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | | | |
| | | | | | |
| Ending Fund Balance (D) | \$11,848 | \$12,115 | \$1,436 | \$2,588 | \$3,740 |
| Logical Test | TRUE | TRUE | TRUE | TRUE | TRUE |
| | | | | | |
| Net Cash Assets - (B-C) | \$11,848 | \$12,115 | \$1,436 | \$2,588 | \$3,740 |
| Change from Prior Year Fund Balance (D-A) | -\$16 | \$267 | -\$10,679 | \$1,152 | \$1,152 |
| | | | | | |

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2021-22 Budget Request
 Fund 23U0- Teacher of the Year Fund
 22-61.5-105, C.R.S.

| | Actual FY 2018-19 | Actual FY 2019-20 | Appropriated FY 2020-21 | Requested FY 2021-22 | Projected FY 2022-23 |
|---|----------------------|----------------------|----------------------------|-------------------------|-------------------------|
| 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 | \$24,817 | \$24,533 | \$35,479 | \$23,648 | \$23,648 |
| Cash Expenditures | \$24,817 | \$24,533 | \$23,648 | \$23,648 | \$23,648 |
| Transfer to State Education Fund | \$0 | \$0 | \$11,831 | \$0 | \$0 |
| | | | | | |
| Net Cash Flow | -\$17 | \$267 | -\$10,679 | \$1,152 | \$1,152 |

| Fund Expenditures Line Item Detail | Actual FY 2018-19 | Actual FY 2019-20 | Estimated FY 2020-21 | Requested FY 2021-22 | Projected FY 2022-23 |
|------------------------------------|----------------------|----------------------|-------------------------|-------------------------|-------------------------|
| Personal Services | \$1,250 | \$0 | \$0 | \$0 | \$0 |
| Operating | \$23,008 | \$23,089 | \$23,089 | \$23,089 | \$23,089 |
| Travel | \$559 | \$1,445 | \$1,445 | \$1,445 | \$1,445 |
| Transfer to State Education Fund | \$0 | \$0 | \$11,831 | \$0 | \$0 |
| TOTAL | \$24,817 | \$24,533 | \$36,365 | \$24,534 | \$24,534 |

| Cash Fund Reserve Balance | Actual | Actual | Estimated | Requested | Projected |
|--|--|------------|------------|------------|------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$11,848 | \$12,115 | \$1,436 | \$2,588 | \$3,740 |
| 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 2021-22 Budget Request
 Fund 24K0- Student Reengagement Grant Program Cash Fund
 22-14-109, C.R.S.

| | Actual FY 2018-19 | Actual FY 2019-20 | Appropriated FY 2020-21 | Requested FY 2021-22 | Projected FY 2022-23 |
|--|----------------------|----------------------|----------------------------|-------------------------|-------------------------|
| Year Beginning Fund Balance (A) | \$8,757 | \$8,884 | \$8,995 | \$9,106 | \$9,217 |
| Changes in Cash Assets | \$127 | \$111 | \$111 | \$111 | \$111 |
| 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 | \$127 | \$111 | \$111 | \$111 | \$111 |
| Assets Total (B) | \$8,884 | \$8,995 | \$9,106 | \$9,217 | \$9,328 |
| Cash | \$8,884 | \$8,995 | \$9,106 | \$9,217 | \$9,328 |
| Liabilities Total (C) | \$0 | \$0 | \$0 | \$0 | \$0 |
| Vouchers Payable | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ending Fund Balance (D) | \$8,884 | \$8,995 | \$9,106 | \$9,217 | \$9,328 |
| Logical Test | TRUE | TRUE | TRUE | TRUE | TRUE |
| Net Cash Assets - (B-C) | \$8,884 | \$8,995 | \$9,106 | \$9,217 | \$9,328 |
| Change from Prior Year Fund Balance (D-A) | \$127 | \$111 | \$111 | \$111 | \$111 |

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2021-22 Budget Request
 Fund 24K0- Student Reengagement Grant Program Cash Fund
 22-14-109, C.R.S.

| | Actual FY 2018-19 | Actual FY 2019-20 | Appropriated FY 2020-21 | Requested FY 2021-22 | Projected FY 2022-23 |
|--------------------------|----------------------|----------------------|----------------------------|-------------------------|-------------------------|
| Cash Flow Summary | | | | | |
| Revenue Total | \$197 | \$197 | \$197 | \$197 | \$197 |
| Interest | \$197 | \$197 | \$197 | \$197 | \$197 |
| Expenses Total | \$70 | \$86 | \$86 | \$86 | \$86 |
| Interest | \$70 | \$86 | \$86 | \$86 | \$86 |
| Net Cash Flow | \$127 | \$111 | \$111 | \$111 | \$111 |

| Fund Expenditures Line Item Detail | Actual FY 2018-19 | Actual FY 2019-20 | Appropriated FY 2020-21 | Requested FY 2021-22 | Projected FY 2022-23 |
|--|----------------------|----------------------|----------------------------|-------------------------|-------------------------|
| (4) Professional Development and Instructional Support, Office of Dropout Prevention and Student Reengagement | | | | | |
| Operating | \$70 | \$70 | \$70 | \$70 | \$70 |
| TOTAL | \$70 | \$70 | \$70 | \$70 | \$70 |

| Cash Fund Reserve Balance | Actual | Actual | Estimated | Requested | Projected |
|--|--|------------|------------|------------|------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$8,884 | \$8,995 | \$9,106 | \$9,217 | \$9,328 |
| 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 2020-21 Budget Request
 Fund 25F0 - Great Teachers and Leaders
 22-7-613, C.R.S.

| | Actual | Actual | Appropriated | Requested | Projected |
|--|-----------------|-----------------|------------------|--------------|-------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Year Beginning Fund Balance (A) | \$20,797 | \$21,189 | \$11,431 | \$74 | \$0 |
| Changes in Cash Assets | \$392 | -\$9,446 | -\$11,669 | -\$74 | \$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 | -\$313 | \$313 | \$0 | \$0 |
| TOTAL CHANGES TO FUND BALANCE | \$392 | -\$9,758 | -\$11,357 | -\$74 | \$0 |
| Assets Total (B) | \$21,189 | \$11,743 | \$74 | \$0 | \$0 |
| Cash | \$21,189 | \$11,743 | \$74 | \$0 | \$0 |
| | | | | | |
| | | | | | |
| Liabilities Total (C) | \$0 | \$313 | \$0 | \$0 | \$0 |
| Cash Liabilities | \$0 | \$313 | \$0 | \$0 | \$0 |
| | | | | | |
| | | | | | |
| Ending Fund Balance (D) | \$21,189 | \$11,431 | \$74 | \$0 | \$0 |
| Logical Test | TRUE | TRUE | TRUE | TRUE | TRUE |
| | | | | | |
| Net Cash Assets - (B-C) | \$21,189 | \$11,431 | \$74 | \$0 | \$0 |
| Change from Prior Year Fund Balance (D-A) | \$392 | -\$9,758 | -\$11,357 | -\$74 | \$0 |

Schedule 9A: Cash Funds Reports
 Department of Education
 FY 2020-21 Budget Request
 Fund 25F0 - Great Teachers and Leaders
 22-7-613, C.R.S.

| | Actual | Actual | Appropriated | Requested | Projected |
|--------------------------|------------|------------|--------------|------------|------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Cash Flow Summary | | | | | |
| Revenue Total | \$466 | \$438 | \$0 | \$0 | \$0 |
| Interest Income | \$466 | \$438 | \$0 | \$0 | \$0 |
| Expenses Total | \$74 | \$10,196 | \$11,669 | \$0 | \$0 |
| Cash Expenditure | \$74 | \$9,884 | \$11,669 | \$0 | \$0 |
| Accrued Expenditure | \$0 | \$312 | \$0 | \$0 | \$0 |
| | | \$0 | | | |
| Net Cash Flow | \$392 | -\$9,758 | -\$11,669 | \$0 | \$0 |

| Fund Expenditures Line Item Detail | Actual | Actual | Appropriated | Requested | Projected |
|--|-------------|-----------------|-----------------|------------|------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Personal Services--Temporary Part Time | \$0 | \$4,000 | \$0 | \$0 | \$0 |
| Operating | \$0 | \$6,110 | \$0 | \$0 | \$0 |
| Interest Expense | \$74 | \$86 | \$0 | \$0 | \$0 |
| Transfer to State Education Fund | \$0 | \$0 | \$11,669 | \$0 | \$0 |
| TOTAL | \$74 | \$10,196 | \$11,669 | \$0 | \$0 |

| Cash Fund Reserve Balance | Actual | Actual | Estimated | Requested | Projected |
|--|--|------------|------------|------------|------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$21,189 | \$11,431 | \$74 | \$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 22-9-105.7, 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 2021-22 Budget Request
 Fund 26R0 - Early Literacy Fund
 22-7-1210, C.R.S.

| | Actual | Actual | Appropriated | Requested | Projected |
|--|--------------------|--------------------|---------------------|---------------------|--------------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Year Beginning Fund Balance (A) | \$2,159,674 | \$2,166,330 | \$5,653,286 | \$2,203,721 | \$201,509 |
| Changes in Cash Assets | \$47,757 | \$4,246,429 | -\$3,449,565 | -\$2,002,212 | -\$2,122 |
| Changes in Non-Cash Assets | \$0 | \$0 | \$0 | \$0 | \$0 |
| Changes in Long-Term Assets | \$0 | \$0 | \$0 | \$0 | \$0 |
| Changes in Total Liabilities | -\$41,101 | -\$759,473 | \$0 | \$0 | \$0 |
| TOTAL CHANGES TO FUND BALANCE | \$6,656 | \$3,486,956 | -\$3,449,565 | -\$2,002,212 | -\$2,122 |
| Assets Total (B) | \$2,343,021 | \$6,589,450 | \$3,139,885 | \$1,137,673 | \$1,135,551 |
| Cash | \$2,343,021 | \$6,589,450 | \$3,139,885 | \$1,137,673 | \$1,135,551 |
| | | | | | |
| | | | | | |
| Liabilities Total (C) | \$176,691 | \$936,164 | \$936,164 | \$936,164 | \$936,164 |
| Warrants Payable | \$54,103 | \$1,846 | \$1,846 | \$1,846 | \$1,846 |
| Vouchers Payable | \$33,428 | \$816,229 | \$816,229 | \$816,229 | \$816,229 |
| Accounts Payable | \$0 | \$18,972 | \$18,972 | \$18,972 | \$18,972 |
| Fringe Liability Clearing | \$89,160 | \$99,117 | \$99,117 | \$99,117 | \$99,117 |
| | | | | | |
| Ending Fund Balance (D) | \$2,166,330 | \$5,653,286 | \$2,203,721 | \$201,509 | \$199,387 |
| | | | | | |
| Logical Test | TRUE | TRUE | TRUE | FALSE | TRUE |
| | | | | | |
| Net Cash Assets - (B-C) | \$2,166,330 | \$5,653,286 | \$2,203,721 | \$201,509 | \$199,387 |
| Change from Prior Year Fund Balance (D-A) | \$6,656 | \$3,486,956 | -\$3,449,565 | -\$2,002,212 | -\$2,122 |

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2021-22 Budget Request
 Fund 26R0 - Early Literacy Fund
 22-7-1210, C.R.S.

| Cash Flow Summary | | | | | |
|------------------------------------|--------------|--------------|--------------|--------------|--------------|
| | Actual | Actual | Appropriated | Requested | Projected |
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Revenue Total | \$34,194,007 | \$34,291,907 | \$34,382,864 | \$34,330,217 | \$34,330,217 |
| Interest | \$175,059 | \$291,907 | \$330,217 | \$330,217 | \$330,217 |
| Reimburse Prior Year Expense | \$18,948 | \$0 | \$52,647 | \$0 | \$0 |
| Transfer from State Education Fund | \$34,000,000 | \$34,000,000 | \$34,000,000 | \$34,000,000 | \$34,000,000 |
| Expenses Total | \$34,187,352 | \$30,804,771 | \$37,832,429 | \$36,332,429 | \$34,332,339 |
| Cash Expenditures | \$34,187,352 | \$30,016,577 | \$37,832,429 | \$36,332,429 | \$34,332,339 |
| Accrued Expenditure | \$0 | \$788,194 | \$0 | \$0 | \$0 |
| Net Cash Flow | \$6,655 | \$3,487,137 | -\$3,449,565 | -\$2,002,212 | -\$2,122 |

| Fund Expenditures Line Item Detail | Actual | Actual | Estimated | Requested | Projected |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| (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 | \$695,632 | \$1,253,452 | \$1,458,131 | \$1,458,131 | \$1,458,131 |
| Purchased Services | \$52,729 | \$994,537 | \$1,892,071 | \$1,892,071 | \$1,892,071 |
| Operating Expenses | \$140,474 | \$140,047 | \$1,799,438 | \$1,799,438 | \$1,799,348 |
| Travel Expenses | \$67,769 | \$35,058 | \$72,500 | \$72,500 | \$72,500 |
| Intergovernmental Payments | \$32,487,773 | \$27,654,260 | \$28,382,873 | \$28,382,873 | \$28,382,873 |
| Operating Transfers to Education | \$742,975 | \$727,416 | \$727,416 | \$727,416 | \$727,416 |
| Transfer to the State Education Fund | \$0 | \$0 | \$3,500,000 | \$2,000,000 | \$0 |
| TOTAL | \$34,187,352 | \$30,804,771 | \$37,832,429 | \$36,332,429 | \$34,332,339 |

| Cash Fund Reserve Balance | Actual | Actual | Estimated | Requested | Projected |
|--|----------------------|------------------|----------------------|----------------------|----------------------|
| | FY 2018-19 | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$2,166,330 | \$5,653,286 | \$2,203,721 | \$201,509 | \$199,387 |
| Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses) | \$5,640,913 | \$5,082,787 | \$6,242,351 | \$5,994,851 | \$5,664,836 |
| Excess Uncommitted Fee Reserve Balance | (\$3,474,583) | \$570,499 | (\$4,038,630) | (\$5,793,342) | (\$5,465,449) |
| 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. \$34 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 9A: Cash Funds Reports
 Department of Education
 FY 2021-22 Budget Request
 Fund 27G0 Indirect Cost Excess Recovery Fund
 24-75-1401

| | Actual | Actual | Appropriated | Requested | Projected |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Year Beginning Fund Balance (A) | \$448,305 | \$1,113,418 | \$1,121,145 | \$1,762,763 | \$2,404,382 |
| Changes in Cash Assets | \$665,113 | \$7,727 | \$641,618 | \$641,618 | \$641,618 |
| 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 | \$665,113 | \$7,727 | \$641,618 | \$641,618 | \$641,618 |
| Assets Total (B) | \$1,113,418 | \$1,121,145 | \$1,762,763 | \$2,404,382 | \$3,046,000 |
| Cash | \$1,113,418 | \$1,121,145 | \$1,762,763 | \$2,404,382 | \$3,046,000 |
| Liabilities Total (C) | \$0 | \$0 | \$0 | \$0 | \$0 |
| Cash Liabilities | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ending Fund Balance (D) | \$1,113,418 | \$1,121,145 | \$1,762,763 | \$2,404,382 | \$3,046,000 |
| Logical Test | TRUE | TRUE | TRUE | TRUE | TRUE |
| Net Cash Assets - (B-C) | \$1,113,418 | \$1,121,145 | \$1,762,763 | \$2,404,382 | \$3,046,000 |
| Change from Prior Year Fund Balance (D-A) | \$665,113 | \$7,727 | \$641,618 | \$641,618 | \$641,618 |

Schedule 9A: Cash Funds Reports
 Department of Education
 FY 2021-22 Budget Request
 Fund 27G0 Indirect Cost Excess Recovery Fund
 24-75-1401

| | Actual | Actual | Appropriated | Requested | Projected |
|---|------------|------------|--------------|------------|------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Cash Flow Summary | | | | | |
| Revenue Total | \$665,183 | \$641,705 | \$641,704 | \$641,704 | \$641,704 |
| Interest Income | \$9,156 | \$23,306 | \$23,306 | \$23,306 | \$23,306 |
| IDC Transfers from State Departments--Federal | \$656,027 | \$618,398 | \$618,398 | \$618,398 | \$618,398 |
| Expenses Total | \$70 | \$633,978 | \$86 | \$86 | \$86 |
| Interest expense | \$70 | \$86 | \$86 | \$86 | \$86 |
| Transfer to Augment General Fund | \$0 | \$633,892 | \$0 | \$0 | \$0 |
| Net Cash Flow | \$665,113 | \$7,727 | \$641,618 | \$641,618 | \$641,618 |

| Fund Expenditures Line Item Detail | Actual | Actual | Appropriated | Requested | Projected |
|------------------------------------|-------------|------------------|--------------|-------------|-------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Interest Expense | \$70 | \$86 | \$86 | \$86 | \$86 |
| Transfer to Augment General Fund | \$0 | \$633,892 | \$0 | \$0 | \$0 |
| TOTAL | \$70 | \$633,978 | \$86 | \$86 | \$86 |

| Cash Fund Reserve Balance | Actual | Actual | Estimated | Requested | Projected |
|--|---|-------------|-------------|-------------|-------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$1,113,418 | \$1,121,145 | \$1,762,763 | \$2,404,382 | \$3,046,000 |
| 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) | This fund is not subject to the cap defined by 24-75-402 CRS, so the 16.5% rule does not apply. | | | | |

| Cash Fund Narrative Information | |
|------------------------------------|---|
| Purpose/Background of Fund | Authorized by 24-75-1401 this fund retains indirect cost recovery funds that were not used by the Department in the prior year. |
| Fee Sources | N/A |
| Non-Fee Sources | Subject to appropriation by the General Assembly, the non-fee sources are federal and cash indirect cost recoveries. |
| Long Bill Groups Supported by Fund | N/A this fund does not have a line in the Department's Long Bill, instead it provides for transfers into departmental Long Bill lines in the event the Department has insufficient indirect cost recoveries to cover current year appropriations. |

This Page Intentionally Left Blank

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2021-22 Budget Request
 Fund 28H0 - Public Education Fund
 39-22-4203, C.R.S.

| | Actual | Actual | Appropriated | Requested | Projected |
|--|------------------|-------------------|------------------|-------------|-------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Year Beginning Fund Balance (A) | \$416,008 | \$431,288 | \$15,674 | \$0 | \$0 |
| Changes in Cash Assets | \$14,379 | -\$415,614 | -\$15,674 | \$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 | -\$901 | \$0 | \$0 | \$0 | \$0 |
| TOTAL CHANGES TO FUND BALANCE | \$15,280 | -\$415,614 | -\$15,674 | \$0 | \$0 |
| Assets Total (B) | \$431,288 | \$15,674 | \$0 | \$0 | \$0 |
| Cash | \$431,288 | \$15,674 | \$0 | \$0 | \$0 |
| Liabilities Total (C) | \$0 | \$0 | \$0 | \$0 | \$0 |
| Cash Liabilities | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ending Fund Balance (D) | \$431,288 | \$15,674 | \$0 | \$0 | \$0 |
| Logical Test | TRUE | TRUE | TRUE | TRUE | TRUE |
| Net Cash Assets - (B-C) | \$431,288 | \$15,674 | \$0 | \$0 | \$0 |
| Change from Prior Year Fund Balance (D-A) | \$15,280 | -\$415,614 | -\$15,674 | \$0 | \$0 |

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2021-22 Budget Request
 Fund 28H0 - Public Education Fund
 39-22-4203, C.R.S.

| Cash Flow Summary | | | | | |
|-----------------------------------|------------|------------|--------------|------------|------------|
| | Actual | | Appropriated | Requested | Projected |
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Revenue Total | \$15,391 | \$4,223 | \$0 | \$0 | \$0 |
| Interest | \$9,235 | \$1,967 | \$0 | \$0 | \$0 |
| CPP Tax Checkoff donations | \$6,156 | \$2,256 | \$0 | \$0 | \$0 |
| Expenses Total | \$111 | \$419,837 | \$0 | \$0 | \$0 |
| Cash Expenditures | \$111 | \$90 | \$0 | \$0 | \$0 |
| Distributions to School Districts | \$0 | \$419,747 | \$0 | \$0 | \$0 |
| Net Cash Flow | \$15,280 | -\$415,614 | \$0 | \$0 | \$0 |

| Fund Expenditures Line Item Detail | | | | | |
|---|--------------|------------------|-----------------|------------|------------|
| | Actual | | Appropriated | Requested | Projected |
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Interest Expense | \$111 | \$90 | \$0 | \$0 | \$0 |
| Intergovernmental Payments | \$0 | \$419,747 | \$15,674 | \$0 | \$0 |
| TOTAL | \$111 | \$419,837 | \$15,674 | \$0 | \$0 |

| Cash Fund Reserve Balance | Actual | Actual | Estimated | Requested | Projected |
|--|------------------|-------------------|------------|------------|------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$431,288 | \$15,674 | \$0 | \$0 | \$0 |
| Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses) | \$18 | \$69,273 | \$0 | \$0 | \$0 |
| Excess Uncommitted Fee Reserve Balance | \$431,270 | (\$53,599) | \$0 | \$0 | \$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 its efforts. It is therefore the intent of the General Assembly to provide Coloradans with the opportunity to support preschool and public education by allowing citizens to make voluntary contributions on their state income tax return form to the Public Education Fund for such a purpose. |
| 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 9A: Cash Funds Reports
 Department of Education
 FY 2021-22 Budget Request
 Fund 28S0 - "Financial Reporting Fund"
 22-44-105 (6)(a), C.R.S. (2014)

| | Actual | Actual | Appropriated | Requested | Projected |
|--|--------------------|-------------------|------------------|-------------|-------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Year Beginning Fund Balance (A) | \$1,092,507 | \$509,046 | \$25,270 | \$0 | \$0 |
| Changes in Cash Assets | -\$583,461 | -\$483,776 | -\$25,270 | \$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 | -\$583,461 | -\$483,776 | -\$25,270 | \$0 | \$0 |
| Assets Total (B) | \$509,046 | \$25,270 | \$0 | \$0 | \$0 |
| Cash | \$509,046 | \$25,270 | \$0 | \$0 | \$0 |
| Liabilities Total (C) | \$0 | \$0 | \$0 | \$0 | \$0 |
| Cash Liabilities | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ending Fund Balance (D) | \$509,046 | \$25,270 | \$0 | \$0 | \$0 |
| Logical Test | TRUE | TRUE | TRUE | TRUE | TRUE |
| Net Cash Assets - (B-C) | \$509,046 | \$25,270 | \$0 | \$0 | \$0 |
| Change from Prior Year Fund Balance (D-A) | -\$583,461 | -\$483,776 | -\$25,270 | \$0 | \$0 |
| | | | | | |
| | | | | | |

Schedule 9A: Cash Funds Reports
 Department of Education
 FY 2021-22 Budget Request
 Fund 28S0 - "Financial Reporting Fund"
 22-44-105 (6)(a), C.R.S. (2014)

| Cash Flow Summary | | | | | |
|--------------------------------|------------|------------|-----------|-----|-----|
| Revenue Total | \$16,616 | \$6,331 | \$4,730 | \$0 | \$0 |
| Interest | \$16,616 | \$6,331 | \$4,730 | \$0 | \$0 |
| | | | | | |
| | | | | | |
| Expenses Total | \$600,000 | \$490,107 | \$30,000 | \$0 | \$0 |
| Personal Services-Professional | \$600,000 | \$490,000 | \$30,000 | \$0 | \$0 |
| Interest Expense | \$0 | \$107 | \$0 | \$0 | \$0 |
| | | | | | |
| | | | | | |
| Net Cash Flow | -\$583,384 | -\$483,776 | -\$25,270 | \$0 | \$0 |
| | | | | | |
| | | | | | |

| Fund Expenditures Line Item Detail | Actual FY 2018-19 | Actual FY 2019-20 | Appropriated FY 2020-21 | Requested FY 2021-22 | Projected FY 2022-23 |
|--|----------------------|----------------------|----------------------------|-------------------------|-------------------------|
| (1) Management and Administration | | | | | |
| (B) Information Technology | | | | | |
| Asset Maintenance | | | | | |
| Professional Services | \$600,077 | \$490,000 | \$30,000 | \$0 | \$0 |
| Interest Expense | \$0 | \$107 | \$0 | \$0 | \$0 |
| TOTAL | \$600,077 | \$490,107 | \$30,000 | \$0 | \$0 |

| Cash Fund Reserve Balance | Actual | Actual | Appropriated | Requested | Projected |
|--|---|-------------------|------------------|------------|------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$509,046 | \$25,270 | \$0 | \$0 | \$0 |
| Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses) | \$99,000 | \$80,868 | \$4,950 | \$0 | \$0 |
| Excess Uncommitted Fee Reserve Balance | \$410,046 | (\$55,598) | (\$4,950) | \$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 |

This Page Intentionally Left Blank

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2021-22 Budget Request
 Fund 29G0 - School Cardiopulmonary Resuscitation and Automated External Defibrillator Training Fund
 22-1-129, C.R.S.

| | Actual FY 2018-19 | Actual FY 2019-20 | Appropriated FY 2020-21 | Requested FY 2021-22 | Projected FY 2022-23 |
|--|----------------------|----------------------|----------------------------|-------------------------|-------------------------|
| Year Beginning Fund Balance (A) | \$94,099 | \$96,132 | \$98,167 | \$0 | \$0 |
| Changes in Cash Assets | \$2,033 | \$2,035 | -\$98,167 | \$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 | \$2,033 | \$2,035 | -\$98,167 | \$0 | \$0 |
| Assets Total (B) | \$96,132 | \$98,167 | \$0 | \$0 | \$0 |
| Cash | \$96,132 | \$98,167 | \$0 | \$0 | \$0 |
| | | | | | |
| | | | | | |
| Liabilities Total (C) | \$0 | \$0 | \$0 | \$0 | \$0 |
| Cash Liabilities | \$0 | \$0 | \$0 | \$0 | \$0 |
| Long Term Liabilities | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | | | |
| Ending Fund Balance (D) | \$96,132 | \$98,167 | \$0 | \$0 | \$0 |
| Logical Test | TRUE | TRUE | TRUE | TRUE | TRUE |
| Net Cash Assets - (B-C) | \$96,132 | \$98,167 | \$0 | \$0 | \$0 |
| Change from Prior Year Fund Balance (D-A) | \$2,033 | \$2,035 | -\$98,167 | \$0 | \$0 |
| | | | | | |

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2021-22 Budget Request
 Fund 29G0 - School Cardiopulmonary Resuscitation and Automated External Defibrillator Training Fund
 22-1-129, C.R.S.

| Cash Flow Summary | | | | | |
|--------------------------------------|---------|---------|-----------|-----|-----|
| Revenue Total | \$2,108 | \$2,121 | \$0 | \$0 | \$0 |
| Reimburs Prior Year Expense | \$0 | \$0 | \$0 | \$0 | \$0 |
| Interest | \$2,108 | \$2,121 | \$0 | \$0 | \$0 |
| | | | | | |
| | | \$0 | \$0 | \$0 | \$0 |
| Expenses Total | \$75 | \$86 | \$98,167 | \$0 | \$0 |
| Interest Expense | \$75 | \$86 | \$0 | \$0 | \$0 |
| Transfer to the State Education Fund | \$0 | \$0 | \$98,167 | \$0 | \$0 |
| | | | | | |
| | | | | | |
| Net Cash Flow | \$2,033 | \$2,035 | -\$98,167 | \$0 | \$0 |

| Fund Expenditures Line Item Detail | Actual FY 2018-19 | Actual FY 2019-20 | Appropriated FY 2020-21 | Requested FY 2021-22 | Projected FY 2022-23 |
|--|----------------------|----------------------|----------------------------|-------------------------|-------------------------|
| (2) Assistance to Public Schools | | | | | |
| (C) Grant Programs, Distributions, and Other Assistance | | | | | |
| (1) Health and Nutrition | | | | | |
| CPR Training Grant Program (Cardiopulm) | | | | | |
| Operating | \$75 | \$86 | \$0 | \$0 | \$0 |
| Transfer to the State Education Fund | \$0 | \$0 | \$98,167 | \$0 | \$0 |
| TOTAL | \$75 | \$86 | \$98,167 | \$0 | \$0 |

| Cash Fund Reserve Balance | Actual | Actual | Estimated | Requested | Projected |
|--|---|-----------------|-------------------|--------------|--------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$96,132 | \$98,167 | (\$0) | (\$0) | (\$0) |
| Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses) | \$12 | \$14 | \$16,198 | \$0 | \$0 |
| Excess Uncommitted Fee Reserve Balance | \$96,120 | \$98,153 | (\$16,198) | (\$0) | (\$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) |

This Page Intentionally Left Blank

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2021-22 Budget Request
 Fund 2015 - School Bullying Prevention and Education Cash Fund
 22-93-105, C.R.S.

| | Actual FY 2018-19 | Actual FY 2019-20 | Appropriated FY 2020-21 | Requested FY 2021-22 | Projected FY 2022-23 |
|--|----------------------|----------------------|----------------------------|-------------------------|-------------------------|
| Year Beginning Fund Balance (A) | \$398,969 | \$20,830 | \$144,883 | \$144,883 | \$144,882 |
| Changes in Cash Assets | -\$377,767 | \$122,593 | \$0 | -\$1 | -\$1 |
| Changes in Non-Cash Assets | \$0 | \$0 | \$0 | \$0 | \$0 |
| Changes in Long-Term Assets | \$0 | \$0 | \$0 | \$0 | \$0 |
| Changes in Total Liabilities | -\$372 | \$1,461 | \$0 | \$0 | \$0 |
| TOTAL CHANGES TO FUND BALANCE | -\$378,139 | \$124,053 | \$0 | -\$1 | -\$1 |
| Assets Total (B) | \$29,322 | \$151,915 | \$151,915 | \$151,914 | \$151,913 |
| Cash | \$29,322 | \$151,915 | \$151,915 | \$151,914 | \$151,913 |
| Liabilities Total (C) | \$8,492 | \$7,031 | \$7,031 | \$7,031 | \$7,031 |
| Fringe Liability Clearing | \$8,492 | \$7,031 | \$7,031 | \$7,031 | \$7,031 |
| Ending Fund Balance (D) | \$20,830 | \$144,883 | \$144,883 | \$144,882 | \$144,881 |
| Logical Test | TRUE | TRUE | TRUE | TRUE | TRUE |
| Net Cash Assets - (B-C) | \$20,830 | \$144,883 | \$144,883 | \$144,882 | \$144,881 |
| Change from Prior Year Fund Balance (D-A) | -\$378,139 | \$124,053 | \$0 | -\$1 | -\$1 |

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2021-22 Budget Request
 Fund 2015 - School Bullying Prevention and Education Cash Fund
 22-93-105, C.R.S.

| | Actual | Actual | Appropriated | Requested | Projected |
|---|-------------|-------------|--------------|-------------|-------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Cash Flow Summary | | | | | |
| Revenue Total | \$2,000,000 | \$2,021,511 | \$1,000,000 | \$1,000,000 | \$1,000,000 |
| Operating Transfer from State Department - Same Cabinet | \$2,000,000 | \$2,000,000 | \$1,000,000 | \$1,000,000 | \$1,000,000 |
| Reimbursement of Prior Year Expense | \$0 | \$21,511 | \$0 | \$0 | \$0 |
| Expenses Total | \$2,378,140 | \$1,897,457 | \$1,000,000 | \$1,000,001 | \$1,000,001 |
| Cash Expenditures | \$2,378,140 | \$1,897,457 | \$1,000,000 | \$1,000,000 | \$1,000,000 |
| Net Cash Flow | -\$378,140 | \$124,054 | \$0 | -\$1 | -\$1 |

| Fund Expenditures Line Item Detail | Actual | Actual | Estimated | Requested | Projected |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| (4) Professional Development and Instructional Support, School Bullying Prevention and Education Cash Fund | | | | | |
| Personal Services | \$102,732 | \$102,259 | \$28,175 | \$28,175 | \$28,175 |
| Operating | \$11,332 | \$9,970 | \$20,000 | \$20,000 | \$20,000 |
| Travel | \$856 | \$377 | \$1,825 | \$1,825 | \$1,825 |
| Intergovernmental Payments | \$2,192,977 | \$1,684,851 | \$950,000 | \$950,000 | \$950,000 |
| Transfers | \$70,243 | \$100,000 | \$0 | \$0 | \$0 |
| TOTAL | \$2,378,140 | \$1,897,457 | \$1,000,000 | \$1,000,000 | \$1,000,000 |

| Cash Fund Reserve Balance | Actual | Actual | Estimated | Requested | Projected |
|--|--------------------|--------------------|-------------------|-------------------|-------------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$20,830 | \$144,883 | \$144,883 | \$144,882 | \$144,881 |
| Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses) | \$392,393 | \$313,080 | \$165,000 | \$165,000 | \$165,000 |
| Excess Uncommitted Fee Reserve Balance | (\$371,563) | (\$168,197) | (\$20,117) | (\$20,118) | (\$20,119) |
| Compliance Plan (narrative) | | | | | |

| 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 2021-22 Budget Request
 Fund 2930 - Educator Licensure Cash Fund
 22-60.5-112, C.R.S.

| | Actual | Actual | Appropriated | Requested | Projected |
|--|--------------------|--------------------|-------------------|-------------------|-------------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Year Beginning Fund Balance (A) | \$695,258 | \$1,100,638 | \$885,277 | \$141,082 | -\$32,632 |
| Changes in Cash Assets | \$410,954 | -\$221,923 | -\$744,195 | -\$173,713 | -\$191,845 |
| Changes in Non-Cash Assets | \$7,547 | \$7,290 | \$0 | \$0 | \$0 |
| Changes in Long-Term Assets | \$0 | \$0 | \$0 | \$0 | \$0 |
| Changes in Total Liabilities | -\$13,121 | -\$728 | \$0 | \$0 | \$0 |
| TOTAL CHANGES TO FUND BALANCE | \$405,380 | -\$215,361 | -\$744,195 | -\$173,713 | -\$191,845 |
| Assets Total (B) | \$1,275,302 | \$1,060,669 | \$316,473 | \$142,760 | -\$49,086 |
| Cash | \$1,204,968 | \$983,045 | \$238,850 | \$65,136 | -\$126,709 |
| Receivables | \$70,334 | \$77,624 | \$77,624 | \$77,624 | \$77,624 |
| | | | | | |
| | | | | | |
| Liabilities Total (C) | \$174,664 | \$175,392 | \$175,392 | \$175,392 | \$175,392 |
| Cash Liabilities | \$174,664 | \$175,392 | \$175,392 | \$175,392 | \$175,392 |
| | | | | | |
| Ending Fund Balance (D) | \$1,100,638 | \$885,277 | \$141,082 | -\$32,632 | -\$224,477 |
| Logical Test | TRUE | TRUE | TRUE | TRUE | TRUE |
| | | | | | |
| Net Cash Assets - (B-C) | \$1,100,638 | \$885,277 | \$141,082 | -\$32,632 | -\$224,477 |
| Change from Prior Year Fund Balance (D-A) | \$405,380 | -\$215,361 | -\$744,195 | -\$173,713 | -\$191,845 |

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2021-22 Budget Request
 Fund 2930 - Educator Licensure Cash Fund
 22-60.5-112, C.R.S.

| | Actual FY 2018-19 | Actual FY 2019-20 | Appropriated FY 2020-21 | Requested FY 2021-22 | Projected FY 2022-23 |
|---------------------------------|----------------------|----------------------|----------------------------|-------------------------|-------------------------|
| Cash Flow Summary | | | | | |
| Revenue Total | \$3,439,183 | \$3,240,962 | \$3,240,962 | \$3,240,962 | \$3,240,962 |
| Fees | \$3,439,183 | \$3,240,962 | \$3,240,962 | \$3,240,962 | \$3,240,962 |
| Interest | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | | | |
| | | | | | |
| Expenses Total | \$3,033,802 | \$3,456,323 | \$3,985,157 | \$3,414,675 | \$3,432,807 |
| Cash Expenditures | \$3,033,802 | \$3,456,323 | \$3,985,157 | \$3,414,675 | \$3,432,807 |
| Change Requests (If Applicable) | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | | | |
| | | | | | |
| Net Cash Flow | \$405,381 | -\$215,361 | -\$744,195 | -\$173,713 | -\$191,845 |

| Fund Expenditures Line Item Detail | Actual FY 2018-19 | Actual FY 2019-20 | Estimated FY 2020-21 | Requested FY 2021-22 | Projected FY 2022-23 |
|---|----------------------|----------------------|-------------------------|-------------------------|-------------------------|
| (1) Management and Administration, (A) Administration and Centrally-Appropriated Line Items, Office of Professional Services | | | | | |
| Personal Services | \$1,912,735 | \$2,011,866 | \$2,086,283 | \$2,086,283 | \$2,086,283 |
| Purchased Services | \$24,121 | \$339,467 | \$12,920 | \$12,920 | \$12,920 |
| Operating | \$747,138 | \$704,224 | \$1,526,302 | \$968,530 | \$976,709 |
| Travel | \$953 | \$0 | \$2,000 | \$2,000 | \$2,000 |
| Transfers | \$348,855 | \$400,766 | \$357,652 | \$344,942 | \$354,895 |
| TOTAL | \$3,033,802 | \$3,456,323 | \$3,985,157 | \$3,414,675 | \$3,432,807 |

| Cash Fund Reserve Balance | | | | | |
|--|---|------------------|--------------------|--------------------|--------------------|
| | Actual | Actual | Estimated | Requested | Projected |
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$1,100,638 | \$885,277 | \$141,082 | (\$32,632) | (\$224,477) |
| Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses) | \$500,577 | \$570,293 | \$657,551 | \$563,421 | \$566,413 |
| Excess Uncommitted Fee Reserve Balance | \$600,061 | \$314,984 | (\$516,469) | (\$596,053) | (\$790,890) |
| 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 Educator Licensing Act. Fee revenues are deposited into the Educator Licensure Cash Fund. Further, this statute 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. |

This Page Intentionally Left Blank

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2021-22 Budget Request
 Fund 4405 - Retainig Teachers Fund
 22-98-104, C.R.S.

| | Actual | Actual | Appropriated | Requested | Projected |
|--|--------------------|--------------------|---------------------|----------------|----------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Year Beginning Fund Balance (A) | \$3,000,000 | \$2,090,691 | \$2,599,251 | \$7,044 | \$7,044 |
| Changes in Cash Assets | \$0 | \$367,541 | -\$2,594,268 | \$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 | -\$141,020 | -\$2,061 | \$0 | \$0 |
| TOTAL CHANGES TO FUND BALANCE | \$0 | \$508,561 | -\$2,592,208 | \$0 | \$0 |
| Assets Total (B) | \$2,233,771 | \$2,601,312 | \$7,044 | \$7,044 | \$7,044 |
| Cash | \$2,113,585 | \$2,601,312 | \$7,044 | \$7,044 | \$7,044 |
| Receivables | \$120,186 | \$0 | \$0 | \$0 | \$0 |
| Liabilities Total (C) | \$143,081 | \$2,061 | \$0 | \$0 | \$0 |
| Vouchers Payable | \$139,409 | \$0 | \$0 | \$0 | \$0 |
| Fringe Liability Clearing | \$3,672 | \$2,061 | \$0 | \$0 | \$0 |
| Ending Fund Balance (D) | \$2,090,691 | \$2,599,251 | \$7,044 | \$7,044 | \$7,044 |
| Logical Test | TRUE | TRUE | TRUE | TRUE | TRUE |
| Net Cash Assets - (B-C) | \$2,090,691 | \$2,599,251 | \$7,044 | \$7,044 | \$7,044 |
| Change from Prior Year Fund Balance (D-A) | -\$909,309 | \$508,561 | -\$2,592,208 | \$0 | \$0 |
| | | | | | |
| | | | | | |
| | | | | | |

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2021-22 Budget Request
 Fund 4405 - Retainig Teachers Fund
 22-98-104, C.R.S.

| Cash Flow Summary | | | | | |
|----------------------------------|-------------|-------------|--------------|------------|------------|
| | Actual | Actual | Appropriated | Requested | Projected |
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Revenue Total | \$3,065,410 | \$3,084,641 | \$0 | \$0 | \$0 |
| Transfer from General Fund | \$3,000,000 | \$3,000,000 | \$0 | \$0 | \$0 |
| Interest | \$65,410 | \$84,641 | \$0 | \$0 | \$0 |
| Expenses Total | \$974,719 | \$2,576,080 | \$2,592,212 | \$0 | \$0 |
| Cash Expenses | \$832,574 | \$2,576,080 | \$0 | \$0 | \$0 |
| Accrued Expenses | \$142,145 | \$0 | \$0 | \$0 | \$0 |
| Transfer to State Education Fund | \$0 | \$0 | \$2,592,212 | \$0 | \$0 |
| Net Cash Flow | \$2,090,691 | \$508,561 | -\$2,592,212 | \$0 | \$0 |

| Fund Expenditures Line Item Detail | | | | | |
|---|------------------|--------------------|--------------------|------------|------------|
| | Actual | Actual | Appropriated | Requested | Projected |
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Personal Services | \$57,936 | \$37,495 | \$0 | \$0 | \$0 |
| Operating | \$744 | \$4,314 | \$0 | \$0 | \$0 |
| Travel | \$157 | \$150 | \$0 | \$0 | \$0 |
| Distributions | \$915,882 | \$2,415,653 | \$0 | \$0 | \$0 |
| Transfer | \$0 | \$118,469 | \$2,592,212 | \$0 | \$0 |
| TOTAL | \$974,719 | \$2,576,080 | \$2,592,212 | \$0 | \$0 |

| Cash Fund Reserve Balance | Actual | Actual | Estimated | Requested | Projected |
|--|--|-------------|------------|------------|------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$2,090,691 | \$2,599,251 | \$7,044 | \$7,044 | \$7,044 |
| 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) | General fund transfer excluded from reserve balance requirement per 24-75-402. | | | | |

| Cash Fund Narrative Information | |
|--|---|
| Purpose/Background of Fund | The purpose of the fund is to establish a grant program for school districts, public schools, and boards of cooperative services that operate public schools that will provide funding to them to implement a wide variety of locally appropriate options to improve their ability to successfully retain teachers. |
| Fee Sources | None. |
| Non-Fee Sources | For the 2018-19 state fiscal year, \$3,000,000 was appropriated to the retaining teachers fund created in section 22-98-104, C.R.S., for use by the department of education. This appropriation was from the general fund and is continuously appropriated to the department to implement the grant program. |
| Long Bill Groups Supported by Fund | |

This Page Intentionally Left Blank

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2021-22 Budget Request
 Fund 4406 - Teacher Residency Expansion Program Fund
 22-60.3-106, C.R.S.

| | Actual | Actual | Appropriated | Requested | Projected |
|--|-------------------|-----------------|-----------------|------------------|-------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Year Beginning Fund Balance (A) | \$600,000 | \$10,805 | \$10,953 | \$10,953 | \$0 |
| Changes in Cash Assets | \$0 | \$147 | \$0 | -\$10,953 | \$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 | \$147 | \$0 | -\$10,953 | \$0 |
| Assets Total (B) | \$10,805 | \$10,953 | \$10,953 | \$0 | \$0 |
| Cash | \$10,805 | \$10,953 | \$10,953 | \$0 | \$0 |
| Liabilities Total (C) | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ending Fund Balance (D) | \$10,805 | \$10,953 | \$10,953 | \$0 | \$0 |
| Logical Test | TRUE | TRUE | TRUE | TRUE | TRUE |
| Net Cash Assets - (B-C) | \$10,805 | \$10,953 | \$10,953 | \$0 | \$0 |
| Change from Prior Year Fund Balance (D-A) | -\$589,195 | \$147 | \$0 | -\$10,953 | \$0 |
| | | | | | |
| | | | | | |
| | | | | | |

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2021-22 Budget Request
 Fund 4406 - Teacher Residency Expansion Program Fund
 22-60.3-106, C.R.S.

| Cash Flow Summary | | | | | |
|----------------------------------|------------|------------|--------------|------------|------------|
| | Actual | Actual | Appropriated | Requested | Projected |
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Revenue Total | \$609,251 | \$239 | \$0 | \$0 | \$0 |
| Transfer from General Fund | \$600,000 | \$0 | \$0 | \$0 | \$0 |
| Interest | \$9,251 | \$239 | \$0 | \$0 | \$0 |
| Expenses Total | \$598,447 | \$92 | \$10,953 | \$0 | \$0 |
| Cash Expenses | \$598,447 | \$92 | \$0 | \$0 | \$0 |
| Transfer to State Education Fund | \$0 | \$0 | \$10,953 | \$0 | \$0 |
| Net Cash Flow | \$10,804 | \$147 | -\$10,953 | \$0 | \$0 |

| Fund Expenditures Line Item Detail | | | | | |
|---|------------------|-------------|-----------------|------------|------------|
| | Actual | Actual | Appropriated | Requested | Projected |
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Contract/Professional Services | \$334,047 | \$0 | \$0 | \$0 | \$0 |
| Distributions | \$264,400 | \$0 | \$0 | \$0 | \$0 |
| Interest Expense | \$0 | \$92 | \$0 | \$0 | \$0 |
| Transfer to State Education Fund | \$0 | \$0 | \$10,953 | \$0 | \$0 |
| TOTAL | \$598,447 | \$92 | \$10,953 | \$0 | \$0 |

| Cash Fund Reserve Balance | Actual | Actual | Estimated | Requested | Projected |
|--|---|------------|------------|------------|------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$10,805 | \$10,953 | \$10,953 | \$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 less than \$200,000 exempt from reserve balance requirement per 24-75-402. | | | | |

| Cash Fund Narrative Information | |
|--|---|
| Purpose/Background of Fund | The purpose of the fund is to provide financial resources to identify the best practices, effective strategies, and critical components of effective teacher residency programs, which practices, strategies, and components may be used by institutions of higher education, alternative teacher programs, and local education providers across the state to assist local education providers in hiring and retaining well-trained and effective teachers. |
| Fee Sources | None. |
| Non-Fee Sources | For the 2018-19 state fiscal year, \$600,000 was appropriated to the fund created in section 22-60.3-106, C.R.S., for use by the department of education. This appropriation was from the general fund and is continuously appropriated to the department to implement the program. |
| Long Bill Groups Supported by Fund | |

This Page Intentionally Left Blank

Schedule 9: Cash Funds Reports
Department of Education
FY 2021-22 Budget Request
Fund 7220 - Library Trust Fund
24-90-105, C.R.S.

| | Actual | Actual | Appropriated | Requested | Projected |
|--|------------------|------------------|------------------|------------------|------------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Year Beginning Fund Balance (A) | \$469,905 | \$376,263 | \$385,126 | \$291,483 | \$197,840 |
| Changes in Cash Assets | -\$93,397 | \$407 | -\$93,643 | -\$93,643 | -\$93,643 |
| Changes in Non-Cash Assets | \$0 | \$0 | \$0 | \$0 | \$0 |
| Changes in Long-Term Assets | \$0 | \$0 | \$0 | \$0 | \$0 |
| Changes in Total Liabilities | \$245 | -\$8,456 | \$0 | \$0 | \$0 |
| TOTAL CHANGES TO FUND BALANCE | -\$93,642 | \$8,863 | -\$93,643 | -\$93,643 | -\$93,643 |
| Assets Total (B) | \$384,719 | \$385,126 | \$291,483 | \$197,840 | \$104,197 |
| Cash | \$384,719 | \$385,126 | \$291,483 | \$197,840 | \$104,197 |
| Liabilities Total (C) | \$8,456 | \$0 | \$0 | \$0 | \$0 |
| Cash Liabilities | \$0 | \$0 | \$0 | \$0 | \$0 |
| Fringe Liability Clearing | \$8,456 | \$0 | \$0 | \$0 | \$0 |
| Ending Fund Balance (D) | \$376,263 | \$385,126 | \$291,483 | \$197,840 | \$104,197 |
| Logical Test | TRUE | TRUE | TRUE | TRUE | TRUE |
| Net Cash Assets - (B-C) | \$376,263 | \$385,126 | \$291,483 | \$197,840 | \$104,197 |
| Change from Prior Year Fund Balance (D-A) | -\$93,642 | \$8,863 | -\$93,643 | -\$93,643 | -\$93,643 |

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2021-22 Budget Request
 Fund 7220 - Library Trust Fund
 24-90-105, C.R.S.

| Cash Flow Summary | | | | | |
|--------------------------|------------|------------|--------------|------------|------------|
| | Actual | | Appropriated | Requested | Projected |
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Revenue Total | \$9,552 | \$9,014 | \$9,014 | \$9,014 | \$9,014 |
| Interest | \$9,515 | \$8,307 | \$8,307 | \$8,307 | \$8,307 |
| Private Donations | \$37 | \$707 | \$707 | \$707 | \$707 |
| Expenses Total | \$103,195 | \$150 | \$90,300 | \$90,300 | \$90,300 |
| Cash Expenditures | \$103,195 | \$0 | \$90,150 | \$90,150 | \$90,150 |
| Interest Expense | \$0 | \$150 | \$150 | \$150 | \$150 |
| Net Cash Flow | -\$93,643 | -\$93,643 | -\$93,643 | -\$93,643 | -\$93,643 |

| Fund Expenditures Line Item Detail | | | | | |
|---|------------------|--------------|-----------------|-----------------|-----------------|
| | Actual | | Appropriated | Requested | Projected |
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Personal Services | \$102,713 | \$0 | \$0 | \$0 | \$0 |
| Operating | \$356 | \$0 | \$90,000 | \$90,000 | \$90,000 |
| Interest Expense | \$126 | \$150 | \$150 | \$150 | \$150 |
| TOTAL | \$103,195 | \$150 | \$90,150 | \$90,150 | \$90,150 |

| Cash Fund Reserve Balance | Actual | Actual | Estimated | Requested | Projected |
|--|--|------------|------------|------------|------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$376,263 | \$385,126 | \$291,483 | \$197,840 | \$104,197 |
| 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 |

This Page Intentionally Left Blank

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2021-22 Budget Request
 Fund 8525 - High Cost Special Education Trust Fund
 22-20-114.7, C.R.S.

| | Actual | Actual | Appropriated | Requested | Projected |
|--|-------------|--------------------|---------------------|-----------------|-----------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Year Beginning Fund Balance (A) | \$0 | \$2,500,000 | \$2,555,174 | \$55,174 | \$55,174 |
| Changes in Cash Assets | \$0 | \$55,174 | -\$2,500,000 | \$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 | \$55,174 | -\$2,500,000 | \$0 | \$0 |
| Assets Total (B) | \$0 | \$2,555,174 | \$55,174 | \$55,174 | \$55,174 |
| Cash | \$0 | \$2,555,174 | \$55,174 | \$55,174 | \$55,174 |
| | | | | | |
| Liabilities Total (C) | \$0 | \$0 | \$0 | \$0 | \$0 |
| Cash Liabilities | \$0 | \$0 | \$0 | \$0 | \$0 |
| | \$0 | | | | |
| | \$0 | | | | |
| | | | | | |
| Ending Fund Balance (D) | \$0 | \$2,555,174 | \$55,174 | \$55,174 | \$55,174 |
| Logical Test | TRUE | TRUE | TRUE | TRUE | TRUE |
| Net Cash Assets - (B-C) | \$0 | \$2,555,174 | \$55,174 | \$55,174 | \$55,174 |
| Change from Prior Year Fund Balance (D-A) | \$0 | \$55,174 | -\$2,500,000 | \$0 | \$0 |
| | | | | | |
| | | | | | |
| | | | | | |

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2021-22 Budget Request
 Fund 8525 - High Cost Special Education Trust Fund
 22-20-114.7, C.R.S.

| Cash Flow Summary | | | | | |
|---------------------------------------|------------|-------------|--------------|-------------|-------------|
| | Actual | Actual | Appropriated | Requested | Projected |
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Revenue Total | \$0 | \$2,555,174 | \$2,500,000 | \$2,500,000 | \$2,500,000 |
| Transfer from Marijuana Tax Cash Fund | \$0 | \$2,500,000 | \$2,500,000 | \$2,500,000 | \$2,500,000 |
| Interest | \$0 | \$55,174 | | | |
| Expenses Total | \$0 | \$0 | \$2,500,000 | \$0 | \$0 |
| Transfer to State Public School Fund | | \$0 | \$2,500,000 | \$0 | \$0 |
| Net Cash Flow | \$0 | \$0 | \$0 | \$0 | \$0 |

| Fund Expenditures Line Item Detail | | | | | |
|---|------------|------------|--------------|------------|------------|
| | Actual | Actual | Appropriated | Requested | Projected |
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Transfer to State Public School Fund | \$0 | \$0 | \$2,500,000 | \$0 | \$0 |
| TOTAL | \$0 | \$0 | \$0 | \$0 | \$0 |

| Cash Fund Reserve Balance | Actual | Actual | Estimated | Requested | Projected |
|--|--|-------------|------------|------------|------------|
| | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$0 | \$2,555,174 | \$55,174 | \$55,174 | \$55,174 |
| 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 be used for high-cost special education trust fund grants (trust fund grants) to public school special education administrative units that have made significant expenditures in providing special education services to a child with a disability. |
| Fee Sources | None. |
| Non-Fee Sources | The trust fund consists of \$2.5 million transferred from the marijuana tax cash fund to the trust fund on July 1, 2019. The general assembly is encouraged to prioritize the transfer or appropriation of money to the trust fund in future fiscal years. |
| Long Bill Groups Supported by Fund | |

This Page Intentionally Left Blank