

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2022-23 Budget Request
 Fund 12L0 - Reading Services for the Blind Cash Fund
 24-90-105.5, C.R.S.

	Actual FY 2019-20	Actual FY 2020-21	Appropriated FY 2021-22	Requested FY 2022-23	Projected FY 2023-24
Year Beginning Fund Balance (A)	\$15,721	\$16,790	\$17,175	\$17,560	\$17,945
Changes in Cash Assets	\$1,069	\$385	\$385	\$385	\$385
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	\$1,069	\$385	\$385	\$385	\$385
Assets Total (B)	\$16,790	\$17,175	\$17,560	\$17,945	\$18,330
Cash	\$16,790	\$17,175	\$17,560	\$17,945	\$18,330
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)	\$16,790	\$17,175	\$17,560	\$17,945	\$18,330
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$16,790	\$17,175	\$17,560	\$17,945	\$18,330
Change from Prior Year Fund Balance (D-A)	\$1,069	\$385	\$385	\$385	\$385

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2022-23 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 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Revenue Total	\$511,188	\$510,512	\$510,512	\$510,512	\$510,512
Interest	\$1,188	\$512	\$512	\$512	\$512
Funding from Colorado Disabled Telephone Users Fund	\$510,000	\$510,000	\$510,000	\$510,000	\$510,000
Expenses Total	\$510,119	\$510,127	\$510,127	\$510,127	\$510,127
Cash Expenditures	\$510,119	\$510,127	\$510,127	\$510,127	\$510,127
Net Cash Flow	\$1,069	\$385	\$385	\$385	\$385

Fund Expenditures Line Item Detail					
	Actual	Actual	Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Interest Expense	\$119	\$127	\$127	\$127	\$127
Reading Services for the Blind--Distributions	\$510,000	\$510,000	\$510,000	\$510,000	\$510,000
TOTAL	\$510,119	\$510,127	\$510,127	\$510,127	\$510,127

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$16,790	\$17,175	\$17,560	\$17,945	\$18,330
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	N/A	N/A	N/A	N/A	N/A
Excess Uncommitted Fee Reserve Balance	N/A	N/A	N/A	N/A	N/A
Compliance Plan (narrative)	Fund balance is less than the \$200,000 minimum. Therefore, 24-75-402 CRS 16.5% rule does not apply.				

Cash Fund Narrative Information

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

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Schedule 9: Cash Funds Reports
 Department of Education
 FY 2022-23 Budget Request
 Fund 17H0 - Public School Contingency Reserve
 22-54-117, C.R.S.

	Actual	Actual	Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
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 2022-23 Budget Request
 Fund 17H0 - Public School Contingency Reserve
 22-54-117, C.R.S.

Cash Flow Summary

	Actual	Actual	Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
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 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
(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 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
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				

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Schedule 9: Cash Funds Reports
Department of Education
FY 2022-23 Budget Request
Fund 20E0 - Public School Transportation Fund
22-51-103, C.R.S.

	Actual	Actual	Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Year Beginning Fund Balance (A)	\$1,100,426	\$973,816	\$869,227	\$419,227	\$19,227
Changes in Cash Assets	-\$133,220	-\$20,128	-\$450,000	-\$450,000	-\$450,000
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	-\$6,610	\$84,461	\$0	-\$50,000	-\$50,000
TOTAL CHANGES TO FUND BALANCE	-\$126,610	-\$104,589	-\$450,000	-\$400,000	-\$400,000
Assets Total (B)	\$1,061,374	\$1,041,246	\$591,246	\$141,246	-\$308,754
Cash	\$467,287	-\$452,035	\$419,227	\$19,227	-\$380,773
Intergovernmental Receivables- Special Districts	\$369,548	\$339,077	\$172,019	\$122,019	\$72,019
Intergovernmental Receivables- General	\$224,539	\$1,154,204	\$0	\$0	\$0
Liabilities Total (C)	\$87,558	\$172,019	\$172,019	\$122,019	\$72,019
Cash Liabilities	\$0	\$0	\$0	\$0	\$0
Deferred Revenue	\$86,333	\$172,019	\$172,019	\$122,019	\$72,019
Vouchers Payable	\$1,225	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$973,816	\$869,227	\$419,227	\$19,227	-\$380,773
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$973,816	\$869,227	\$419,227	\$19,227	-\$380,773
Change from Prior Year Fund Balance (D-A)	-\$126,610	-\$104,589	-\$450,000	-\$400,000	-\$400,000

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2022-23 Budget Request
 Fund 20E0 - Public School Transportation Fund
 22-51-103, C.R.S.

Cash Flow Summary					
	Actual	Actual	Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Revenue Total	\$1,801,682	\$2,793,650	\$0	\$0	\$0
Interest	\$1,251	\$0	\$0	\$0	\$0
Categorical Buyout	\$1,478,291	\$2,448,240	\$0	\$0	\$0
Prior Year Expense Reimbursements	\$322,140	\$345,411	\$0	\$0	\$0
Expenses Total	\$1,928,291	\$2,898,240	\$450,000	\$450,000	\$450,000
Cash Expenditures	\$1,928,291	\$2,898,240	\$450,000	\$450,000	\$450,000
Net Cash Flow	-\$126,609	-\$104,589	-\$450,000	-\$450,000	-\$450,000

Fund Expenditures Line Item Detail	Actual	Actual	Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
(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	\$1,914,875	\$2,898,240	\$450,000	\$450,000	\$450,000
Operating Transfers to Education	\$13,416	\$0	\$0	\$0	\$0
TOTAL	\$1,928,291	\$2,898,240	\$450,000	\$450,000	\$450,000

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$973,816	\$869,227	\$419,227	\$19,227	(\$380,773)
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 2022-23 Budget Request
Fund 20U0 - Start Smart Nutrition Program Fund
22-82.7-105, C.R.S.

	Actual	Actual	Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Year Beginning Fund Balance (A)	\$348,490	\$546,554	\$1,450,315	\$1,453,556	\$1,456,797
Changes in Cash Assets	\$149,035	\$903,067	\$3,241	\$3,241	-\$910,306
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	-\$49,029	-\$694	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$198,064	\$903,761	\$3,241	\$3,241	-\$910,306
Assets Total (B)	\$547,305	\$1,450,372	\$1,453,612	\$1,456,853	\$546,547
Cash	\$547,305	\$1,450,372	\$1,453,612	\$1,456,853	\$546,547
Receivables	\$0	\$0	\$0	\$0	\$0
Liabilities Total (C)	\$751	\$57	\$57	\$57	\$57
Warrants Payable	\$0	\$0	\$0	\$0	\$0
Vouchers Payable	\$0	\$57	\$57	\$57	\$57
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Fringe Liability Clearing	\$751	\$0	\$0	\$0	\$0
Accrued Payrolls Payable	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$546,554	\$1,450,315	\$1,453,556	\$1,456,797	\$546,490
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$546,554	\$1,450,315	\$1,453,556	\$1,456,797	\$546,490
Change from Prior Year Fund Balance (D-A)	\$198,064	\$903,761	\$3,241	\$3,241	-\$910,306

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2022-23 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 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Revenue Total	\$919,334	\$914,214	\$14,214	\$14,214	\$14,214
Interest	\$19,334	\$14,214	\$14,214	\$14,214	\$14,214
Transfer from General Fund	\$900,000	\$900,000	\$0	\$0	\$0
Reimbursements of Prior Year Expenses	\$0	\$11	\$0	\$0	\$0
Expenses Total	\$748,660	\$11,482	\$10,973	\$10,973	\$924,520
Cash Expenditures	\$734,965	\$10,973	\$10,973	\$10,973	\$924,520
Accrued Expenditures	\$13,695	\$509	\$0	\$0	\$0
Net Cash Flow	\$170,674	\$902,732	\$3,241	\$3,241	-\$910,306

Fund Expenditures Line Item Detail					
	Actual	Actual	Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
(2) Assistance to Public Schools, (C) Grant Programs, Distributions, and Other Assistance, (1) Health and Nutrition, Start Smart Nutrition Program					
Personal Services	\$10,596	\$2,667	\$2,667	\$2,667	\$2,667
Purchased Services	\$0	\$0	\$0	\$0	\$0
Operating	\$612	\$31	\$31	\$31	\$31
Interest Expense	\$5,974	\$5,608	\$5,608	\$5,608	\$5,608
Grants - School Districts	\$699,174	\$2,453	\$2,453	\$2,453	\$916,000
Grants to Nongovernmental Organizations	\$18,290	\$0	\$0	\$0	\$0
Operating Transfers to Education	\$319	\$214	\$214	\$214	\$214
TOTAL	\$734,965	\$10,973	\$10,973	\$10,973	\$924,520

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$546,554	\$1,450,315	\$1,453,556	\$1,456,797	\$546,490
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 2022-23 Budget Request
 Fund 22A0 - Public School Capital Construction Assistance Fund
 22-43.7-104, C.R.S.

	Actual	Actual	Estimated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Year Beginning Fund Balance (A)	417,106,758	408,800,653	274,308,645	395,568,821	354,545,905
Changes in Cash Assets	(73,303)	(141,351,677)	121,260,176	(41,022,916)	(24,695,601)
Changes in Non-Cash Assets	-	-	-	-	-
Changes in Long-Term Assets	-	-	-	-	-
Changes in Total Liabilities	(8,232,802)	6,859,669	-	-	-
TOTAL CHANGES TO FUND BALANCE	(8,306,105)	(134,492,008)	121,260,176	(41,022,916)	(24,695,601)
Assets Total (B)	449,226,403	307,874,726	429,134,902	388,111,986	363,416,385
Cash	439,411,304	300,271,112	429,134,902	388,111,986	363,416,385
Receivables	9,815,099	7,603,614	-	-	-
Liabilities Total (C)	40,425,750	33,566,081	33,566,081	33,566,081	33,566,081
Cash Liabilities	40,425,750	33,566,081	33,566,081	33,566,081	33,566,081
Ending Fund Balance (D)	408,800,653	274,308,645	395,568,821	354,545,905	329,850,304
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	408,800,653	274,308,645	395,568,821	354,545,905	329,850,304
Change from Prior Year Fund Balance (D-A)	(8,306,105)	(134,492,008)	121,260,176	(41,022,916)	(24,695,601)

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2022-23 Budget Request
 Fund 22A0 - Public School Capital Construction Assistance Fund
 22-43.7-104, C.R.S.

	Actual	Actual	Estimated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Cash Flow Summary					
Revenue Total	409,388,910	346,230,096	514,051,005	387,277,923	389,092,175
Transferred in from Department of Treasury (COPS)	212,917,158	185,326,757	185,326,757	185,326,757	185,326,757
Transferred in from Department Natural Resources (SLB Proceeds)	76,963,653	57,724,771	61,835,734	40,000,000	40,000,000
Permanent Fund (Over First \$21M Investment Income)	676,595	9,309,951	9,113,931	-	-
Transferred in from Lottery	847,978	7,603,614	2,500,000	2,500,000	2,500,000
Transferred in - Local Government Pass-Thru	28,456,354	32,446,886	39,431,497	39,393,802	39,380,146
Transferred in - Marijuana Excise Tax	80,819,436	40,000,000	113,100,000	116,300,000	118,600,000
Transferred in from Department of Treasury for Legal Services	23,125	-	-	-	-
Reimbursement of Prior Year Expense	-	-	-	-	-
Interest	8,684,611	3,818,117	2,743,086	3,757,364	3,285,272
Transfer SB 21-202 (Pub School Air Quality Improvement Grants)	-	10,000,000	-	-	-
Transfer SB 21-207 (Cap Const Asst Fund Transfer)	-	-	100,000,000	-	-
Expenses Total	427,510,113	471,754,983	385,187,215	428,300,839	413,787,776
Cash Expenditures	426,273,791	471,464,725	385,187,215	428,300,839	413,787,776
Accrued Expenditures	1,236,323	290,258			
Net Cash Flow	(18,121,203)	(125,524,887)	128,863,790	(41,022,916)	(24,695,601)

Fund Expenditures Line Item Detail	Actual	Actual	Estimated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
(2) Assistance to Public Schools, (C) Grant Programs, Distributions, and Other Assistance, (2) Capital Construction					
Personal Services	1,465,575	1,462,088	1,529,000	1,567,384	1,606,537
Purchased Services	131,850	147,985	150,000	150,000	150,000
Operating	160,573	152,736	150,221	150,221	150,221
Travel	58,811	26,954	90,000	90,000	90,000
Intergovernmental Payments (cash grants)	94,645,720	99,097,545	102,196,085	145,309,020	130,770,460
Capitalized Property Purchases	219,307,608	179,140,412	179,140,412	179,140,412	179,140,412
Transfers	111,739,976	91,437,005	101,931,497	101,893,802	101,880,146
Transfer to State Education Fund	-	100,000,000	-	-	-
TOTAL	427,510,113	471,464,725	385,187,215	428,300,839	413,787,776

Cash Fund Reserve Balance					
	Actual	Actual	Estimated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
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

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Schedule 9: Cash Funds Reports
 Department of Education
 FY 2022-23 Budget Request
 Fund 23U0- Teacher of the Year Fund
 22-61.5-105, C.R.S.

	Actual	Actual	Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Year Beginning Fund Balance (A)	\$11,848	\$12,115	\$13,712	\$14,864	\$16,016
Changes in Cash Assets	\$267	\$1,598	\$1,152	\$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	\$0	\$0	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$267	\$1,598	\$1,152	\$1,152	\$1,152
Assets Total (B)	\$12,115	\$13,712	\$14,864	\$16,016	\$17,168
Cash	\$12,115	\$13,712	\$14,864	\$16,016	\$17,168
Liabilities Total (C)	\$0	\$0	\$0	\$0	\$0
Cash Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$12,115	\$13,712	\$14,864	\$16,016	\$17,168
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$12,115	\$13,712	\$14,864	\$16,016	\$17,168
Change from Prior Year Fund Balance (D-A)	\$267	\$1,598	\$1,152	\$1,152	\$1,152

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2022-23 Budget Request
 Fund 23U0- Teacher of the Year Fund
 22-61.5-105, C.R.S.

	Actual	Actual	Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
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	\$24,533	\$23,202	\$23,648	\$23,648	\$23,648
Cash Expenditures	\$24,533	\$11,371	\$23,648	\$23,648	\$23,648
Transfer to State Education Fund	\$0	\$11,831	\$0	\$0	\$0
Net Cash Flow	\$267	\$1,598	\$1,152	\$1,152	\$1,152

Fund Expenditures Line Item Detail	Actual	Actual	Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating	\$23,089	\$11,371	\$23,648	\$23,648	\$23,648
Travel	\$1,445	\$0	\$0	\$0	\$0
Transfer to State Education Fund	\$0	\$11,831	\$0	\$0	\$0
TOTAL	\$24,533	\$23,202	\$23,648	\$23,648	\$23,648

Cash Fund Reserve Balance		Actual	Actual	Estimated	Requested	Projected
		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)		\$12,115	\$13,712	\$14,864	\$16,016	\$17,168
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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Schedule 9: Cash Funds Reports
Department of Education
FY 2022-23 Budget Request
Fund 26R0 - Early Literacy Fund
22-7-1210, C.R.S.

	Actual	Actual	Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Year Beginning Fund Balance (A)	\$2,166,330	\$5,653,286	\$5,530,811	\$5,049,091	\$6,567,372
Changes in Cash Assets	\$4,246,429	-\$321,556	-\$481,719	\$1,518,281	\$1,518,281
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	-\$759,473	\$199,080	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$3,486,956	-\$122,475	-\$481,719	\$1,518,281	\$1,518,281
Assets Total (B)	\$6,589,450	\$6,267,894	\$5,786,175	\$7,304,455	\$8,822,736
Cash	\$6,589,450	\$6,267,894	\$5,786,175	\$7,304,455	\$8,822,736
Liabilities Total (C)	\$936,164	\$737,084	\$737,084	\$737,084	\$737,084
Warrants Payable	\$1,846	\$0	\$0	\$0	\$0
Vouchers Payable	\$816,229	\$618,388	\$618,388	\$618,388	\$618,388
Accounts Payable	\$18,972	\$7,803	\$7,803	\$7,803	\$7,803
Fringe Liability Clearing	\$99,117	\$110,893	\$110,893	\$110,893	\$110,893
Ending Fund Balance (D)	\$5,653,286	\$5,530,811	\$5,049,091	\$6,567,372	\$8,085,653
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$5,653,286	\$5,530,811	\$5,049,091	\$6,567,372	\$8,085,653
Change from Prior Year Fund Balance (D-A)	\$3,486,956	-\$122,475	-\$481,719	\$1,518,281	\$1,518,281

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2022-23 Budget Request
 Fund 26R0 - Early Literacy Fund
 22-7-1210, C.R.S.

Cash Flow Summary					
	Actual	Actual	Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Revenue Total	\$34,291,907	\$34,233,927	\$34,178,480	\$34,178,480	\$34,178,480
Interest	\$291,907	\$178,480	\$178,480	\$178,480	\$178,480
Reimburse Prior Year Expense	\$0	\$55,447	\$0	\$0	\$0
Transfer from State Education Fund	\$34,000,000	\$34,000,000	\$34,000,000	\$34,000,000	\$34,000,000
Expenses Total	\$30,804,771	\$34,736,477	\$34,660,199	\$32,660,199	\$32,660,199
Cash Expenditures	\$30,016,577	\$34,546,529	\$34,660,199	\$32,660,199	\$32,660,199
Accrued Expenditure	\$788,194	\$189,947	\$0	\$0	\$0
Net Cash Flow	\$3,487,137	-\$502,550	-\$481,719	\$1,518,281	\$1,518,281

Fund Expenditures Line Item Detail					
	Actual	Actual	Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
(2) Assistance to Public Schools, (C) Grant Programs, Distributions, and Other Assistance, (3) Reading and Literacy, Early Literacy Competitive Grant Program and Early Literacy Program Per Pupil Funding					
Personal Services	\$1,253,452	\$1,354,400	\$1,709,151	\$1,709,151	\$1,709,151
Purchased Services	\$994,537	\$1,778,727	\$1,582,220	\$1,582,220	\$1,582,220
Operating Expenses	\$140,047	\$143,060	\$109,941	\$109,941	\$109,941
Travel Expenses	\$35,058	\$96	\$68,620	\$68,620	\$68,620
Intergovernmental Payments	\$27,654,260	\$26,772,904	\$28,382,873	\$28,382,873	\$28,382,873
Operating Transfers to Education	\$727,416	\$807,394	\$807,394	\$807,394	\$807,394
Transfer to the State Education Fund	\$0	\$3,500,000	\$2,000,000	\$0	\$0
TOTAL	\$30,804,771	\$34,356,582	\$34,660,199	\$32,660,199	\$32,660,199

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
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)	\$5,082,787	\$5,731,519	\$5,718,933	\$5,388,933	\$5,388,933
Excess Uncommitted Fee Reserve Balance	(\$5,082,787)	(\$5,731,519)	(\$5,718,933)	(\$5,388,933)	(\$5,388,933)
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

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Schedule 9A: Cash Funds Reports
Department of Education
FY 2022-23 Budget Request
Fund 27G0 Indirect Cost Excess Recovery Fund
24-75-1401

	Actual	Actual	Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Year Beginning Fund Balance (A)	\$1,113,418	\$1,121,145	\$1,835,067	\$2,350,760	\$2,491,851
Changes in Cash Assets	\$7,727	\$713,922	\$515,693	\$141,091	-\$459,132
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	\$7,727	\$713,922	\$515,693	\$141,091	-\$459,132
Assets Total (B)	\$1,121,145	\$1,835,067	\$2,350,760	\$2,491,851	\$2,032,719
Cash	\$1,121,145	\$1,835,067	\$2,350,760	\$2,491,851	\$2,032,719
Liabilities Total (C)	\$0	\$0	\$0	\$0	\$0
Cash Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$1,121,145	\$1,835,067	\$2,350,760	\$2,491,851	\$2,032,719
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$1,121,145	\$1,835,067	\$2,350,760	\$2,491,851	\$2,032,719
Change from Prior Year Fund Balance (D-A)	\$7,727	\$713,922	\$515,693	\$141,091	-\$459,132

Schedule 9A: Cash Funds Reports
 Department of Education
 FY 2022-23 Budget Request
 Fund 27G0 Indirect Cost Excess Recovery Fund
 24-75-1401

	Actual	Actual	Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Cash Flow Summary					
Revenue Total	\$641,705	\$714,017	\$515,779	\$141,177	\$13,794
Interest Income	\$23,306	\$13,794	\$13,794	\$13,794	\$13,794
IDC Transfers from State Departments--Federal	\$618,398	\$700,223	\$501,985	\$127,383	\$0
Expenses Total	\$633,978	\$95	\$86	\$86	\$472,926
Personal Services	\$0	\$0	\$0	\$0	\$472,840
Interest expense	\$86	\$95	\$86	\$86	\$86
Transfer to Augment General Fund	\$633,892	\$0	\$0	\$0	\$0
Net Cash Flow	\$7,727	\$713,922	\$515,693	\$141,091	-\$459,132

Fund Expenditures Line Item Detail	Actual	Actual	Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Personal Services	\$0	\$0	\$0	\$0	\$227,383
Interest Expense	\$86	\$95	\$86	\$86	\$86
Transfer to Augment General Fund	\$633,892	\$0	\$0	\$0	\$0
TOTAL	\$633,978	\$95	\$86	\$86	\$227,469

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$1,121,145	\$1,835,067	\$2,350,760	\$2,491,851	\$2,032,719
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.

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Schedule 9: Cash Funds Reports
Department of Education
FY 2022-23 Budget Request
Fund 28H0 - Public Education Fund
39-22-4203, C.R.S.

	Actual	Actual	Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Year Beginning Fund Balance (A)	\$431,288	\$15,674	\$15,123	\$14,571	\$14,020
Changes in Cash Assets	-\$415,614	-\$551	-\$551	-\$551	-\$551
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	-\$415,614	-\$551	-\$551	-\$551	-\$551
Assets Total (B)	\$15,674	\$15,123	\$14,571	\$14,020	\$13,469
Cash	\$15,674	\$15,123	\$14,571	\$14,020	\$13,469
Liabilities Total (C)	\$0	\$0	\$0	\$0	\$0
Cash Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$15,674	\$15,123	\$14,571	\$14,020	\$13,469
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$15,674	\$15,123	\$14,571	\$14,020	\$13,469
Change from Prior Year Fund Balance (D-A)	-\$415,614	-\$551	-\$551	-\$551	-\$551

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2022-23 Budget Request
 Fund 28H0 - Public Education Fund
 39-22-4203, C.R.S.

Cash Flow Summary					
	Actual	Actual	Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Revenue Total	\$4,223	\$369	\$369	\$369	\$369
Interest	\$1,967	\$192	\$192	\$192	\$192
CPP Tax Checkoff donations	\$2,256	\$177	\$177	\$177	\$177
Expenses Total	\$419,837	\$920	\$920	\$920	\$920
Cash Expenditures	\$90	\$920	\$920	\$920	\$920
Distributions to School Districts	\$419,747	\$0	\$0	\$0	\$0
Net Cash Flow	-\$415,614	-\$551	-\$551	-\$551	-\$551

Fund Expenditures Line Item Detail					
	Actual	Actual	Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Interest Expense	\$90	\$920	\$920	\$920	\$920
Intergovernmental Payments	\$419,747	\$0	\$0	\$0	\$0
TOTAL	\$419,837	\$920	\$920	\$920	\$920

Cash Fund Reserve Balance					
	Actual	Actual	Estimated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$15,674	\$15,123	\$14,571	\$14,020	\$13,469
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$69,273	\$152	\$152	\$152	\$152
Excess Uncommitted Fee Reserve Balance	(\$53,599)	\$14,971	\$14,420	\$13,868	\$13,317
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	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

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Schedule 9A: Cash Funds Reports
 Department of Education
 FY 2022-23 Budget Request
 Fund 28S0 - "Financial Reporting Fund"
 22-44-105 (6)(a), C.R.S. (2014)

	Actual FY 2019-20	Actual FY 2020-21	Appropriated FY 2021-22	Requested FY 2022-23	Projected FY 2023-24
Year Beginning Fund Balance (A)	\$509,046	\$25,270	\$25,028	\$25,034	\$25,040
Changes in Cash Assets	-\$483,776	-\$242	\$6	\$6	\$6
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	-\$483,776	-\$242	\$6	\$6	\$6
Assets Total (B)	\$25,270	\$25,028	\$25,034	\$25,040	\$25,046
Operating Cash	\$25,270	\$25,028	\$25,034	\$25,040	\$25,046
Liabilities Total (C)	\$0	\$0	\$0	\$0	\$0
Cash Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$25,270	\$25,028	\$25,034	\$25,040	\$25,046
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$25,270	\$25,028	\$25,034	\$25,040	\$25,046
Change from Prior Year Fund Balance (D-A)	-\$483,776	-\$242	\$6	\$6	\$6

Schedule 9A: Cash Funds Reports
 Department of Education
 FY 2022-23 Budget Request
 Fund 28S0 - "Financial Reporting Fund"
 22-44-105 (6)(a), C.R.S. (2014)

Cash Flow Summary					
Revenue Total	\$6,331	\$124	\$124	\$124	\$124
Interest	\$6,331	\$124	\$124	\$124	\$124
Expenses Total	\$490,107	\$118	\$118	\$118	\$118
Personal Services-Professional	\$490,000	\$0	\$0	\$0	\$0
Interest Expense	\$107	\$118	\$118	\$118	\$118
Net Cash Flow	-\$483,776	\$6	\$6	\$6	\$6

Fund Expenditures Line Item Detail	Actual FY 2019-20	Actual FY 2020-21	Appropriated FY 2021-22	Requested FY 2022-23	Projected FY 2023-24
(1) Management and Administration					
(B) Information Technology					
Asset Maintenance					
Professional Services	\$490,000	\$0	\$0	\$0	\$0
Interest Expense	\$107	\$118	\$118	\$118	\$118
TOTAL	\$490,107	\$118	\$118	\$118	\$118

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$25,270	\$25,028	\$25,034	\$25,040	\$25,046
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$80,868	\$19	\$19	\$19	\$19
Excess Uncommitted Fee Reserve Balance	(\$55,598)	\$25,008	\$25,014	\$25,020	\$25,026
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, after which time moneys remaining in the fund are subject to annual appropriation.				
Long Bill Groups Supported by Fund	N/A				

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Schedule 9: Cash Funds Reports
Department of Education
FY 2022-23 Budget Request
Fund 2015 - School Bullying Prevention and Education Cash Fund
22-93-105, C.R.S.

	Actual	Actual	Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Year Beginning Fund Balance (A)	\$20,830	\$144,883	\$53,562	\$56,053	\$56,053
Changes in Cash Assets	\$122,593	-\$95,861	\$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	\$1,461	\$4,540	\$2,491	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$124,053	-\$91,321	\$2,491	\$0	\$0
Assets Total (B)	\$151,915	\$56,053	\$56,053	\$56,053	\$56,053
Cash	\$151,915	\$56,053	\$56,053	\$56,053	\$56,053
Liabilities Total (C)	\$7,031	\$2,491	\$0	\$0	\$0
Fringe Liability Clearing	\$7,031	\$2,491	\$0	\$0	\$0
Ending Fund Balance (D)	\$144,883	\$53,562	\$56,053	\$56,053	\$56,053
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$144,883	\$53,562	\$56,053	\$56,053	\$56,053
Change from Prior Year Fund Balance (D-A)	\$124,053	-\$91,321	\$2,491	\$0	\$0

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2022-23 Budget Request
 Fund 2015 - School Bullying Prevention and Education Cash Fund
 22-93-105, C.R.S.

	Actual	Actual	Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Cash Flow Summary					
Revenue Total	\$2,021,511	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Operating Transfer from State Department - Same Cabinet	\$2,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Reimbursement of Prior Year Expense	\$21,511	\$0	\$0	\$0	\$0
Expenses Total	\$1,897,457	\$1,098,105	\$1,000,000	\$1,000,000	\$1,000,000
Cash Expenditures	\$1,897,457	\$1,094,713	\$1,000,000	\$1,000,000	\$1,000,000
Accrued Expenditures	\$0	\$3,392	\$0	\$0	\$0
Net Cash Flow	\$124,054	-\$98,105	\$0	\$0	\$0

Fund Expenditures Line Item Detail	Actual	Actual	Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
(4) Professional Development and Instructional Support, School Bullying Prevention and Education Cash Fund					
Personal Services	\$102,259	\$33,560	\$69,649	\$69,649	\$69,649
Operating	\$9,970	\$8,604	\$28,526	\$28,526	\$28,526
Travel	\$377	\$0	\$1,825	\$1,825	\$1,825
Intergovernmental Payments	\$1,684,851	\$1,001,549	\$900,000	\$900,000	\$900,000
Transfers	\$100,000	\$51,000	\$0	\$0	\$0
TOTAL	\$1,897,457	\$1,094,713	\$1,000,000	\$1,000,000	\$1,000,000

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$144,883	\$53,562	\$56,053	\$56,053	\$56,053
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$313,080	\$180,628	\$165,000	\$165,000	\$165,000
Excess Uncommitted Fee Reserve Balance	(\$168,197)	(\$127,066)	(\$108,947)	(\$108,947)	(\$108,947)
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

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Schedule 9: Cash Funds Reports
Department of Education
FY 2022-23 Budget Request
Fund 2930 - Educator Licensure Cash Fund
22-60.5-112, C.R.S.

	Actual	Actual	Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Year Beginning Fund Balance (A)	\$1,100,638	\$885,277	\$688,128	\$1,213,611	\$373,522
Changes in Cash Assets	-\$214,633	-\$214,002	\$525,483	-\$840,089	\$27,751
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	-\$728	\$16,853	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	-\$215,361	-\$197,149	\$525,483	-\$840,089	\$27,751
Assets Total (B)	\$1,060,669	\$846,667	\$1,372,150	\$532,061	\$559,812
Cash	\$983,045	\$803,804	\$1,372,150	\$532,061	\$559,812
Receivables	\$77,624	\$42,863	\$0	\$0	\$0
Liabilities Total (C)	\$175,392	\$158,539	\$158,539	\$158,539	\$158,539
Cash Liabilities	\$175,392	\$158,539	\$158,539	\$158,539	\$158,539
Ending Fund Balance (D)	\$885,277	\$688,128	\$1,213,611	\$373,522	\$401,273
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$885,277	\$688,128	\$1,213,611	\$373,522	\$401,273
Change from Prior Year Fund Balance (D-A)	-\$215,361	-\$197,149	\$525,483	-\$840,089	\$27,751

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2022-23 Budget Request
 Fund 2930 - Educator Licensure Cash Fund
 22-60.5-112, C.R.S.

	Actual FY 2019-20	Actual FY 2020-21	Appropriated FY 2021-22	Requested FY 2022-23	Projected FY 2023-24
Cash Flow Summary					
Revenue Total	\$3,240,962	\$3,493,244	\$1,475,699	\$1,532,574	\$3,439,183
Fees	\$3,240,962	\$3,493,244	\$1,475,699	\$1,532,574	\$3,439,183
Interest	\$0	\$0	\$0	\$0	\$0
Expenses Total	\$3,456,323	\$3,695,965	\$907,353	\$2,372,663	\$3,411,432
Cash Expenditures	\$3,456,323	\$3,675,433	\$907,353	\$2,372,663	\$3,411,432
Accrued Expenditures	\$0	\$20,532	\$0	\$0	\$0
Net Cash Flow	-\$215,361	-\$202,721	\$568,346	-\$840,089	\$27,751

Fund Expenditures Line Item Detail	Actual FY 2019-20	Actual FY 2020-21	Appropriated FY 2021-22	Requested FY 2022-23	Projected FY 2023-24
(1) Management and Administration, (A) Administration and Centrally-Appropriated Line Items, Office of Professional Services					
Personal Services	\$2,011,866	\$1,870,848	\$0	\$1,100,000	\$2,000,000
Purchased Services	\$339,467	\$610,464	\$121,994	\$125,654	\$129,423
Operating	\$704,224	\$792,514	\$682,921	\$853,921	\$853,921
Travel	\$0	\$0	\$0	\$0	\$0
Transfers	\$400,766	\$401,607	\$102,438	\$293,088	\$428,088
TOTAL	\$3,456,323	\$3,675,433	\$907,353	\$2,372,663	\$3,411,432

Cash Fund Reserve Balance		Actual	Actual	Estimated	Requested	Projected
		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)		\$885,277	\$688,128	\$1,213,611	\$373,522	\$401,273
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)		\$570,293	\$609,834	\$149,713	\$391,489	\$562,886
Excess Uncommitted Fee Reserve Balance		\$314,984	\$78,294	\$1,063,898	(\$17,968)	(\$161,614)
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 9: Cash Funds Reports
 Department of Education
 FY 2022-23 Budget Request
 Fund 4405 - Retainig Teachers Fund
 22-98-104, C.R.S.

	Actual FY 2019-20	Actual FY 2020-21	Appropriated FY 2021-22	Requested FY 2022-23	Projected FY 2023-24
Year Beginning Fund Balance (A)	\$2,090,691	\$2,599,251	\$6,837	\$6,837	\$6,837
Changes in Cash Assets	\$367,541	-\$2,594,475	\$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	-\$141,020	-\$2,061	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$508,561	-\$2,592,415	\$0	\$0	\$0
Assets Total (B)	\$2,601,312	\$6,837	\$6,837	\$6,837	\$6,837
Cash	\$2,601,312	\$6,837	\$6,837	\$6,837	\$6,837
Receivables	\$0	\$0	\$0	\$0	\$0
Liabilities Total (C)	\$2,061	\$0	\$0	\$0	\$0
Vouchers Payable	\$0	\$0	\$0	\$0	\$0
Fringe Liability Clearing	\$2,061	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$2,599,251	\$6,837	\$6,837	\$6,837	\$6,837
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$2,599,251	\$6,837	\$6,837	\$6,837	\$6,837
Change from Prior Year Fund Balance (D-A)	\$508,561	-\$2,592,415	\$0	\$0	\$0

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2022-23 Budget Request
 Fund 4405 - Retainig Teachers Fund
 22-98-104, C.R.S.

Cash Flow Summary					
	Actual	Actual	Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Revenue Total	\$3,084,641	\$81	\$0	\$0	\$0
Transfer from General Fund	\$3,000,000	\$0	\$0	\$0	\$0
Interest	\$84,641	\$81	\$0	\$0	\$0
Expenses Total	\$2,857,280	\$2,592,212	\$0	\$0	\$0
Cash Expenses	\$2,716,680	\$1,545	\$0	\$0	\$0
Accrued Expenses	\$140,600	-\$1,545	\$0	\$0	\$0
Transfer to State Education Fund	\$0	\$2,592,212	\$0	\$0	\$0
Net Cash Flow	\$227,361	-\$2,592,131	\$0	\$0	\$0

Fund Expenditures Line Item Detail					
	Actual	Actual	Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Personal Services	\$38,863	\$0	\$0	\$0	\$0
Operating	\$4,137	\$0	\$0	\$0	\$0
Travel	\$150	\$0	\$0	\$0	\$0
Distributions	\$2,555,062	\$0	\$0	\$0	\$0
Transfer	\$118,469	\$2,592,212	\$0	\$0	\$0
TOTAL	\$2,716,680	\$2,592,212	\$0	\$0	\$0

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$2,599,251	\$6,837	\$6,837	\$6,837	\$6,837
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	

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Schedule 9: Cash Funds Reports
 Department of Education
 FY 2022-23 Budget Request
 Fund 4406 - Teacher Residency Expansion Program Fund
 22-60.3-106, C.R.S.

	Actual FY 2019-20	Actual FY 2020-21	Appropriated FY 2021-22	Requested FY 2022-23	Projected FY 2023-24
Year Beginning Fund Balance (A)	\$10,805	\$10,953	\$10,992	\$11,031	\$11,070
Changes in Cash Assets	\$147	\$39	\$39	\$39	\$39
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	\$147	\$39	\$39	\$39	\$39
Assets Total (B)	\$10,953	\$10,992	\$11,031	\$11,070	\$11,109
Cash	\$10,953	\$10,992	\$11,031	\$11,070	\$11,109
Liabilities Total (C)	\$0	\$0	\$0	\$0	\$0
Cash Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$10,953	\$10,992	\$11,031	\$11,070	\$11,109
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$10,953	\$10,992	\$11,031	\$11,070	\$11,109
Change from Prior Year Fund Balance (D-A)	\$147	\$39	\$39	\$39	\$39

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2022-23 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 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Revenue Total	\$239	\$134	\$134	\$134	\$134
Transfer from General Fund	\$0	\$0	\$0	\$0	\$0
Interest	\$239	\$134	\$134	\$134	\$134
Expenses Total	\$92	\$95	\$95	\$95	\$95
Cash Expenses	\$92	\$95	\$95	\$95	\$95
Transfer to State Education Fund	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	\$147	\$39	\$39	\$39	\$39

Fund Expenditures Line Item Detail					
	Actual	Actual	Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Contract/Professional Services	\$0	\$0	\$0	\$0	\$0
Distributions	\$0	\$0	\$0	\$0	\$0
Interest Expense	\$92	\$95	\$95	\$95	\$95
Transfer to State Education Fund	\$0	\$0	\$0	\$0	\$0
TOTAL	\$92	\$95	\$95	\$95	\$95

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$10,953	\$10,992	\$11,031	\$11,070	\$11,109
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	

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Schedule 9: Cash Funds Reports
 Department of Education
 FY 2022-23 Budget Request
 Fund 4430 - Connecting Colorado Students Grant Program Fund
 22-103-106, C.R.S.

	Actual FY 2019-20	Actual FY 2020-21	Appropriated FY 2021-22	Requested FY 2022-23	Projected FY 2023-24
Year Beginning Fund Balance (A)	\$0	\$0	\$45,542	\$0	\$0
Changes in Cash Assets	\$0	\$7,122,754	-\$7,122,754	\$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	\$7,077,213	-\$7,077,213	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$0	\$45,542	-\$45,542	\$0	\$0
Assets Total (B)	\$0	\$7,122,754	\$0	\$0	\$0
Cash	\$0	\$7,122,754	\$0	\$0	\$0
Liabilities Total (C)	\$0	\$7,077,213	\$0	\$0	\$0
Vouchers Payable	\$0	\$7,062,374	\$0	\$0	\$0
Fringe Liability Clearing	\$0	\$14,839	\$0		
Ending Fund Balance (D)	\$0	\$45,542	\$0	\$0	\$0
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$0	\$45,542	\$0	\$0	\$0
Change from Prior Year Fund Balance (D-A)	\$0	\$45,542	-\$45,542	\$0	\$0

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2022-23 Budget Request
 Fund 4430 - Connecting Colorado Students Grant Program Fund
 22-103-106, C.R.S.

Cash Flow Summary

	Actual	Actual	Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Revenue Total	\$0	\$20,078,825	\$0	\$0	\$0
Transfer from General Fund	\$0	\$20,000,000	\$0	\$0	\$0
Interest	\$0	\$78,825	\$0	\$0	\$0
Expenses Total	\$0	\$20,033,283	\$45,542	\$0	\$0
Cash Expenditures	\$0	\$12,959,112	\$45,542	\$0	\$0
Accrued Expenditures	\$0	\$7,074,172	\$0	\$0	\$0
Net Cash Flow	\$0	\$45,542	-\$45,542	\$0	\$0

Fund Expenditures Line Item Detail

	Actual	Actual	Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Personal Services	\$0	\$21,054	\$0		
Operating	\$0	\$431	\$0		
Distributions	\$0	\$12,827,481	\$45,542		
Transfers	\$0	\$110,145	\$0	\$0	\$0
TOTAL	\$0	\$12,959,112	\$45,542	\$0	\$0

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$0	\$45,542	\$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	The purpose of the fund is to support grants to improve internet access for P-12 education.
Fee Sources	None.
Non-Fee Sources	House Bill 20B-1001 (Grants to Improve Internet Access in P-12 Ed) made a one-time appropriation of \$20.0m General Fund to the Connecting Colorado Students Grant Program Fund in FY2020-21 to support grants to improve internet access for K-12 education. Any unexpended and unencumbered money in the Fund on February 1, 2022, will revert to the General Fund.

Long Bill Groups Supported by Fund

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Schedule 9: Cash Funds Reports
 Department of Education
 FY 2022-23 Budget Request
 Fund 7220 - Library Trust Fund
 24-90-105, C.R.S.

	Actual	Actual	Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Year Beginning Fund Balance (A)	\$384,719	\$385,126	\$428,034	\$432,051	\$436,068
Changes in Cash Assets	\$407	\$42,908	\$4,017	\$4,017	\$4,017
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	\$407	\$42,908	\$4,017	\$4,017	\$4,017
Assets Total (B)	\$385,126	\$428,034	\$432,051	\$436,068	\$440,085
Cash	\$385,126	\$428,034	\$432,051	\$436,068	\$440,085
Liabilities Total (C)	\$0	\$0	\$0	\$0	\$0
Cash Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$385,126	\$428,034	\$432,051	\$436,068	\$440,085
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$385,126	\$428,034	\$432,051	\$436,068	\$440,085
Change from Prior Year Fund Balance (D-A)	\$407	\$42,908	\$4,017	\$4,017	\$4,017

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2022-23 Budget Request
 Fund 7220 - Library Trust Fund
 24-90-105, C.R.S.

Cash Flow Summary					
	Actual		Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Revenue Total	\$9,014	\$132,455	\$4,122	\$4,122	\$4,122
Interest	\$8,307	\$4,122	\$4,122	\$4,122	\$4,122
Private Donations	\$707	\$128,333	\$0	\$0	\$0
Expenses Total	\$150	\$89,548	\$105	\$105	\$105
Cash Expenditures	\$0	\$89,443	\$0	\$0	\$0
Interest Expense	\$150	\$105	\$105	\$105	\$105
Net Cash Flow	\$8,864	\$42,907	\$4,017	\$4,017	\$4,017

Fund Expenditures Line Item Detail					
	Actual		Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating	\$0	\$89,443	\$0	\$0	\$0
Interest Expense	\$150	\$105	\$105	\$105	\$105
TOTAL	\$150	\$89,548	\$105	\$105	\$105

Cash Fund Reserve Balance	Actual	Estimated	Requested	Projected	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$385,126	\$428,034	\$432,051	\$436,068	\$440,085
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 9: Cash Funds Reports
 Department of Education
 FY 2022-23 Budget Request
 Fund 8525 - High Cost Special Education Trust Fund
 22-20-114.7, C.R.S.

	Actual	Actual	Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Year Beginning Fund Balance (A)	\$2,500,000	\$2,555,174	\$55,764	\$56,354	\$56,944
Changes in Cash Assets	\$55,174	-\$2,499,410	\$590	\$590	\$590
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	\$55,174	-\$2,499,410	\$590	\$590	\$590
Assets Total (B)	\$2,555,174	\$55,764	\$56,354	\$56,944	\$57,534
Cash	\$2,555,174	\$55,764	\$56,354	\$56,944	\$57,534
Liabilities Total (C)	\$0	\$0	\$0	\$0	\$0
Cash Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$2,555,174	\$55,764	\$56,354	\$56,944	\$57,534
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$2,555,174	\$55,764	\$56,354	\$56,944	\$57,534
Change from Prior Year Fund Balance (D-A)	\$55,174	-\$2,499,410	\$590	\$590	\$590

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2022-23 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 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Revenue Total	\$2,555,174	\$677	\$677	\$677	\$677
Transfer from Marijuana Tax Cash Fund	\$2,500,000	\$0	\$0	\$0	\$0
Interest	\$55,174	\$677	\$677	\$677	\$677
Expenses Total	\$0	\$2,500,087	\$87	\$87	\$87
Transfer to State Public School Fund	\$0	\$2,500,000	\$0	\$0	\$0
Interest Expense	\$0	\$87	\$87	\$87	\$87
Net Cash Flow	\$2,555,174	-\$2,499,410	\$590	\$590	\$590

Fund Expenditures Line Item Detail	Actual	Actual	Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Transfer to State Public School Fund	\$0	\$2,500,000	\$0	\$0	\$0
TOTAL	\$0	\$0	\$0	\$0	\$0

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$2,555,174	\$55,764	\$56,354	\$56,944	\$57,534
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

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Schedule 9: Cash Funds Reports
 Department of Education
 FY 2022-23 Budget Request
 Fund RSCF - Rural Schools Cash Fund
 22-54-142, C.R.S.

	Actual FY 2019-20	Actual FY 2020-21	Appropriated FY 2021-22	Requested FY 2022-23	Projected FY 2023-24
Year Beginning Fund Balance (A)	\$0	\$0	\$9,491	\$20,364	\$0
Changes in Cash Assets	\$0	\$9,491	\$10,873	-\$20,364	\$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	\$9,491	\$10,873	-\$20,364	\$0
Assets Total (B)	\$0	\$9,491	\$20,364	\$0	\$0
Cash	\$0	\$9,491	\$20,364	\$0	\$0
Liabilities Total (C)	\$0	\$0	\$0	\$0	\$0
Cash Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$0	\$9,491	\$20,364	\$0	\$0
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$0	\$9,491	\$20,364	\$0	\$0
Change from Prior Year Fund Balance (D-A)	\$0	\$9,491	\$10,873	-\$20,364	\$0

Schedule 9: Cash Funds Reports
 Department of Education
 FY 2022-23 Budget Request
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 22-54-142, C.R.S.

Cash Flow Summary

	Actual	Actual	Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Revenue Total	\$0	\$25,010,873	\$30,010,873	\$35,010,873	\$0
Transfer from General Fund	\$0	\$25,000,000	\$30,000,000	\$35,000,000	\$0
Interest	\$0	\$10,873	\$10,873	\$10,873	\$0
Expenses Total	\$0	\$24,979,636	\$30,000,000	\$35,031,237	\$0
Cash Expenditures	\$0	\$24,796,674	\$29,780,460	\$34,774,878	\$0
Transfers	\$0	\$182,962	\$219,540	\$256,359	\$0
Net Cash Flow	\$0	\$31,237	\$10,873	-\$20,364	\$0

Fund Expenditures Line Item Detail	Actual	Actual	Appropriated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Distributions	\$0	\$24,796,674	\$29,780,460	\$34,774,878	\$0
Transfers	\$0	\$182,962	\$219,540	\$256,359	\$0
TOTAL	\$0	\$24,979,636	\$30,000,000	\$35,031,237	\$0

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested	Projected
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$0	\$9,491	\$20,364	(\$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% does not apply.				

Cash Fund Narrative Information

Purpose/Background of Fund	The purpose of the fund is to provide additional funding for large rural districts, small rural districts, and eligible institute charter schools.
Fee Sources	None.
Non-Fee Sources	Pursuant to HB 20-1427 (Cigarette Tobacco & Nicotine Products Tax) and Proposition EE (adopted by voters at the November 2020 election), requires ab appropriation from the fund of \$25.0m for FY2020-21,\$30.0m for FY2021-22, and \$35.0m for FY2022-23.
Long Bill Groups Supported by Fund	(2) Assistance to Public Schools, (A) Public School Finance, Rural Dist and Institute Charter Schools

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