

JOINT BUDGET COMMITTEE



SUPPLEMENTAL BUDGET REQUESTS FY 2023-24

DEPARTMENT OF EARLY CHILDHOOD

JBC WORKING DOCUMENT - SUBJECT TO CHANGE
STAFF RECOMMENDATION DOES NOT REPRESENT COMMITTEE DECISION

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DEPARTMENT OF EARLY CHILDHOOD

DEPARTMENT OVERVIEW

The Department of Early Childhood exists to support the care, education, and well-being of young children. Primary programs operated by the Department include:

- **Universal Preschool Program (UPK)**– Provides funding and access to preschool for all children in the year before kindergarten eligibility and for additional hours as funding allows according to statutory prioritization of services.
- **Child Care Support including Colorado Child Care Assistance Program (CCCAP)** – Provides assistance with child care expenses for low-income families; offers strategic financial support for providers and workforce development.
- **Early Intervention Services** – Provides targeted support services for families with children birth through 2 years with disabilities or risk of developmental delays.
- **Provider licensing, inspection, and monitoring** - Facilitates provider registration, licensing, and monitoring, and includes background checks, vendor training, and quality supervision.

The Department operates several other programs aimed at providing resources, development, and capacity building opportunities to families, children, local communities, and providers. The Department also provides strategic guidance for complimentary programs throughout the state.

SUMMARY: FY 2023-24 APPROPRIATION AND RECOMMENDATION

DEPARTMENT OF EARLY CHILDHOOD: RECOMMENDED CHANGES FOR FY 2023-24						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
FY 2023-24 APPROPRIATION						
SB 23-214 (Long Bill)	\$933,697,415	\$303,516,457	\$264,442,422	\$13,954,712	\$351,783,824	251.7
Other legislation	(138,689,039)	2,602,672	(51,459,327)	0	(89,832,384)	(20.0)
CURRENT FY 2023-24 APPROPRIATION:	\$795,008,376	\$306,119,129	\$212,983,095	\$13,954,712	\$261,951,440	231.7
RECOMMENDED CHANGES						
Current FY 2023-24 Appropriation	\$795,008,376	306,119,129	\$212,983,095	\$13,954,712	\$261,951,440	231.7
S1/BA2 CDEC Cost allocation plan	2,883,026	0	0	2,883,026	0	0.0
S2/BA3 Imagination Library Transfer	0	0	0	0	0	0.0
ES1 CDEC ARPA discretionary	11,170,476	0	0	0	11,170,476	0.0
Nonprioritized common policy requests	(144,144)	(118,489)	0	(25,655)	0	0.0
RECOMMENDED FY 2023-24 APPROPRIATION:	\$808,917,734	\$306,000,640	\$212,983,095	\$16,812,083	\$273,121,916	231.7
RECOMMENDED INCREASE/(DECREASE)	\$13,909,358	(\$118,489)	\$0	\$2,857,371	\$11,170,476	0.0
Percentage Change	1.7%	(0.0%)	0.0%	20.5%	4.3%	0.0%

DEPARTMENT OF EARLY CHILDHOOD: RECOMMENDED CHANGES FOR FY 2023-24						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
FY 2023-24 EXECUTIVE REQUEST	\$808,917,734	\$306,000,640	\$212,983,095	\$16,812,083	\$273,121,916	231.7
Request Above/(Below) Recommendation	\$0	\$0	\$0	\$0	\$0	(0.0)

REQUEST/RECOMMENDATION DESCRIPTIONS

S1/BA2 CDEC COST ALLOCATION PLAN: The Department requests a supplemental change to accurately reflect its cost allocation plan in the current fiscal year. The Department is required have a cost allocation plan in order to administer the federal Child Care Development Funds (CCDF). The change results in an increase of \$2,883,026 in reappropriated funds reflecting the indirect cost assessments for the impacted federally-funded programs. Staff recommends approval of the request.

S2/BA3 IMAGINATION LIBRARY OF COLORADO: The Department requests the JBC sponsor legislation to allow the Imagination Library of Colorado program to partner with other organizations and book publishers to meet its mission of providing one book a month to eligible, enrolled children aged birth to 5 years old. The Department indicates this change would prevent the program from reverting an estimated \$135,000 to the State. Staff recommends denial of the request as it does not meet supplemental criteria.

ES1 CDEC ARPA DISCRETIONARY: The Department requested additional spending authority of \$11,170,476 federal Child Care Development Funds (CCDF) split evenly between the Child Care Sustainability Grant Program and the Early Care and Education Recruitment and Retention Grant and Scholarship Program to address underspending and prevent reversion of funds to the federal government.

NONPRIORITIZED COMMON POLICY REQUESTS: The request includes a decrease of \$1,618 General Fund for the Department's share of the DPA fleet vehicle adjustment and a reduction of \$142,526, including a reduction of \$116,871 General Fund, for the Department's share of a nonprioritized adjustment for real time billing in the Governor's Office of Information Technology. The recommendation on these items is pending Committee common policy decisions.

PRIORITIZED SUPPLEMENTAL REQUESTS

S1/BA2 COST ALLOCATION PLAN

	REQUEST	RECOMMENDATION
TOTAL	\$2,883,026	\$2,883,026
Reappropriated Funds	2,883,026	2,883,026

Does JBC staff believe the request meets the Joint Budget Committee's supplemental criteria? **YES**

[An emergency or act of God; a technical error in calculating the original appropriation; data that was not available when the original appropriation was made; or an unforeseen contingency.]

Explanation: JBC staff and the Department agree that this request is the result of information that was not available when the original appropriation was made (the Department only recently submitted the new cost allocation plan to the federal government).

DEPARTMENT REQUEST: The Department requests a supplemental change to accurately reflect a new cost allocation plan, recently submitted to the federal government, which is required to administer the federal Child Care Development Funds (CCDF). The change results in an increase of \$2,883,026 in reappropriated funds to the Executive Director's Office (EDO) line item, reflecting the indirect costs of administering the federally-funded programs. The Department also submitted a budget amendment to its FY 2024-25 budget request to implement the new cost allocation plan.

STAFF RECOMMENDATION: Staff recommends the Committee approve the request as it is the result of data which was unavailable when the original appropriation was made and will bring the Department into compliance with federal requirements.

STAFF ANALYSIS: As the state administrator of the federal Child Care Development Funds (CCDF), the Department must submit a cost allocation plan to the federal government for the purpose of equitably and accurately dividing shared costs across programs. It must also submit quarterly reports for each award until all funds are expended. Utilizing an operational interagency agreement, the Department has been operating under a cost allocation plan developed by the Department of Human Services. This interagency agreement expired in December 2023; therefore, the Department submitted its revised plan to the federal government on July 11, 2023 and is awaiting approval. The federal government may review plans up to two years after plan submissions.

Current Long Bill appropriations reflect the cost allocation plan developed by the Department of Human Services with direct appropriations of federal funds to the Executive Director's Office (EDO) operating expenses and leased space line items. According to the Department, this direct appropriation methodology may be in conflict with federal regulations. The requested modification will reduce cash and federal funds appropriated directly in the EDO section of the Long Bill and increase the reappropriated funds in the EDO section by equal amounts. This increase will also be reflected as corresponding increases in cash and federal indirect cost lines in the respective divisions where the revenue will be earned. This request impacts all divisions within the Department.

Staff believes this request meets the criteria of a supplemental request as the data needed to develop the cost allocation plan was unavailable at the time of the original appropriation.

S2/BA3 IMAGINATION LIBRARY OF COLORADO

	REQUEST	RECOMMENDATION
TOTAL	\$0	\$0

Does JBC staff believe the request meets the Joint Budget Committee's supplemental criteria? **NO**

[An emergency or act of God; a technical error in calculating the original appropriation; data that was not available when the original appropriation was made; or an unforeseen contingency.]

Explanation: JBC staff disagrees with the Department's assertion that the request is the result of data that was not available when the original appropriation was made. Established in 2020, the General Assembly has in recent years provided the program more funds than requested to provide a buffer in order to avoid the need for a supplemental, while accommodating program growth with the anticipation that the program may revert funds.

DEPARTMENT REQUEST: The Department requests the JBC sponsor supplemental legislation which would allow the Imagination Library of Colorado program to partner with other organizations and book publishers to meet its mission of providing one book a month to eligible children aged birth to 5 years old. The Department indicates that this change would prevent the program from reverting an estimated \$135,000 General Fund to the State.

STAFF RECOMMENDATION: Staff recommends denial of the request as it does not meet the requirements of a supplemental change per the criteria set by the Joint Budget Committee. Specifically, the Committee approved more funds than were requested for the program with the expectation that the program may revert funds. Additionally, the potential program which the Department has identified for partnership, Reach Out and Read Colorado, is not new.

STAFF ANALYSIS:

BACKGROUND: THE COLORADO IMAGINATION LIBRARY PROGRAM

Senate Bill 20-185 created the Colorado Imagination Library Program to provide books free of charge to children under the age of five. The Colorado program office acts as the state affiliate for the Dolly Parton Imagination Library which has two major roles: (1) work with the national Imagination Library program to obtain program books (which are identified by the national program); and (2) work with local affiliates in each county (e.g., nonprofits such as United Ways, public libraries, and other local entities) to raise matching funds and identify the children who receive books from the program.

Senate Bill 21-269 (Public School Finance) made statutory adjustments to the program, effectively creating an entitlement and requiring the General Assembly to annually appropriate General Fund for the state's share of the cost of providing books. Additionally, statute requires the General Assembly to increase the appropriation in subsequent years as necessary to meet the intention of providing full funding by 2026 for any child wishing to participate. Past documentation provided by the program suggests that nationally, this program tops out around 65 percent participation of the eligible population.

PROGRAM FUNDING

Program funding is a combination of state General Fund and locally-raised donations. The state funds 50.0 percent of the cost of the books (\$1.15 per child per month) and allows 20.0 percent of the State's

appropriation to be used for administrative costs, including central program operations and a statutorily-required evaluation of the program. Local affiliates are responsible for 50.0 percent of the costs of the books on an ongoing basis (\$1.15 match per child per month).

Since its inception, state funding has increased over time to meet enrollment growth:

- Senate Bill 21-268 provided an initial appropriation of \$440,210 General Fund, and the fiscal note for the bill indicated that this amount would increase by \$496,919 General Fund to \$907,140 General Fund for FY 2022-23.
- The Long Bill (H.B. 22-1329) provided an appropriation of \$907,140 General Fund for the program, as required by S.B. 21-268, and extended the appropriation provided in the FY 2021-22 School Finance Act (\$440,210 General Fund for FY 2021-22) so that unspent funds could be used in FY 2022-23.
- For the current fiscal year, FY 2023-24, the Department requested an increase of \$569,555 for the Colorado Imagination Library, bringing total funding to \$1,476,695 for FY 2023-24 and ongoing. **Staff recommended, and the Committee approved, an increase of \$717,225 General Fund for a total appropriation of \$1,624,365 General Fund based on the request plus a 10.0 percent buffer to accommodate potentially rapid growth.** Staff anticipated the program may revert funds as payment is only made for books that are distributed, and the program may not grow fast enough to maximize the appropriation. The provision of additional funds was recommended specifically to avoid the need for a supplemental adjustment to the program. According to the State Controller, the program reverted \$375,360 to the General Fund in FY 2023, and staff anticipated the possibility of reversions in the current fiscal year as well.

PROGRAM REACH

In the program's 2022 Annual Report, dated June 30, 2022, the program indicated 55.9 percent growth in the number of children served, from approximately 14,450 children to 22,523 children. Additionally, the program grew from 20 county affiliates to 50 over the same period of time - between October 2021 and June 2022.

According to the program's 2023 Annual Report, the number of children served has grown from 22,523 to 51,205, and the number of counties open to enrollment has grown from 50 to 63. In the report, the ILCO estimates there are approximately 333,296 children age 5 and under in the State. As of the end of June 2023, with 51,205 children served, the program was serving approximately 15.4% percent of eligible children, up from 6.8% in 2022.

DEPARTMENT REQUEST

SUPPLEMENTAL REQUEST: STATUTORY PERMISSION TO EXPAND PARTNERSHIP

The Department requests a statutory change which would allow the Imagination Library of Colorado contractor to partner with other Colorado nonprofits and additional book publishers for the purpose of providing books to enrolled children. Specifically, the Department has identified a potential partner in Reach Out and Read Colorado which serves children birth through 5 by sharing books and early literacy support via pediatric visits. A partnership such as this would allow health care providers to enroll families in ILCO and deliver ILCO books. The Department asserts that this immediate change would prevent the program from reverting approximately \$135,000 General Fund to the state.

RELATED BUDGET AMENDMENT REQUEST TO TRANSFER AUTHORITY AND MAKE MODIFICATIONS

The Department submitted a companion budget amendment request for FY 2024-25 to transfer statutory authority of the program from the Department of Education to the Department of Early Childhood, which would precipitate the transfer of the associated funding of \$1,624,365 General Fund for this purpose. The Department also requests a modification of the statutory language to codify the Imagination Library of Colorado 501 (c)(3) as the state contractor for this program, thereby streamlining the contracting process.

As the Imagination Library of Colorado Program (ILCO) provides one book per month to enrolled, eligible children from birth through 5 years old, both the Department of Education and Early Childhood agree that the program may be better situated under the purview of the CDEC. Additionally, statute stipulates that the State Librarian in the Department of Education must contract with a Colorado nonprofit for the creation and operation of the Imagination Library program. To meet this stipulation, the CDE is required to issue a request for proposal. According to the Department's request, the Imagination Library of Colorado 501(c)(3) is the only nonprofit in the state situated to fulfill the contract criteria outlined in statute; therefore, the Department is requesting the legislation codify the Imagination Library of Colorado 501(c)(3) as the contracting entity for this program and require CDEC to use this vendor for this program so as to streamline the process.

JBC STAFF ANALYSIS AND RECOMMENDATION

The Department indicates that the requested statutory change for the current fiscal year would allow the contractor to partner with other organizations immediately. This is requested as supplemental bill so that the program does not revert approximately \$135,000 General Fund to the state in FY 2023-24. Staff disagrees that the potential reversion of funds justifies the immediacy of this request as current year reversions were anticipated in the original appropriation. Additionally, potential new partners for this program were known entities at the time of the original appropriation. Therefore, staff does not recommend approval of the request as it does not meet the criteria for supplemental request set forth by the Joint Budget Committee.

If the Joint Budget Committee would like to pursue this legislative change as a supplemental package bill, staff recommends addressing both the supplemental and budget amendment requests in one bill. If the Committee agrees with staff's recommendation to disapprove the supplemental request, the budget amendment request will be addressed during the figure setting process.

PREVIOUSLY APPROVED INTERIM SUPPLEMENTAL REQUEST

ES1 CDEC ARPA DISCRETIONARY

	REQUEST	RECOMMENDATION
TOTAL	\$11,170,476	\$11,170,476
Federal Funds	11,170,476	11,170,476

DEPARTMENT REQUEST: The Department requested additional spending authority of \$11,170,476 federal Child Care Development Funds (CCDF) split evenly between the Child Care Sustainability Grant Program and the Early Care and Education Recruitment and Retention Grant and Scholarship Program to address underspending and prevent reversion of funds to the federal government.

SUMMARY: The Federal Child Care Development Funds (CCDF) are subject to appropriation by the General Assembly. The Department received significant additional CCDF allocations through the American Rescue Plan Act Child Care Development Fund Supplemental Discretionary Funds which had to be obligated no later than September 30, 2023 and spent by September 30, 2024.

The Department developed a plan, and the General Assembly approved, to expend the additional funds. Anticipating delays in program ramp up, the General Assembly provided the Department additional flexibility with the appropriations via footnote authority. Despite the increased flexibility, CCDF stimulus funds were underspent in FY 2022-23 due to procurement and contracting delays, position vacancies, slower growth than projected in the Colorado Child Care Assistance Program (CCCAP), and federal requirements that limited the portion of CCCAP expenditures that could be covered by federal stimulus funds.

Approval of the request to repurpose the additional unexpended funds in accordance with the guidelines set by the footnote allowed the Department to obligate the funds by the federal deadline of September 30, 2023, and avoid reversion of funds to the federal government.

COMMITTEE ACTION: Staff recommended, and the Committee approved, additional spending authority of \$11,170,476 federal Child Care Development Funds on September 20, 2023. Staff will include the approved adjustments in the supplemental bill for the Department. No further action is required.

STATEWIDE COMMON POLICY SUPPLEMENTAL REQUESTS

These requests are not prioritized and are not analyzed in this packet. The JBC will act on these items later when it makes decisions regarding common policies.

DEPARTMENT'S PORTION OF STATEWIDE SUPPLEMENTAL REQUEST	TOTAL	GENERAL FUND	CASH FUNDS	REAPPROP. FUNDS	FEDERAL FUNDS	FTE
NPS1 DPA Annual Fleet Supplemental	(\$1,618)	(\$1,618)	\$0	\$0	\$0	0.0
NPS2 OIT Real time billing	(142,526)	(116,871)	0	(25,655)	0	0.0
DEPARTMENT'S TOTAL STATEWIDE SUPPLEMENTAL REQUESTS	(\$144,144)	(\$118,489)	\$0	(\$25,655)	\$0	0.0

STAFF RECOMMENDATION: The staff recommendation for these requests is pending Committee action on common policy supplementals. Staff asks permission to include the corresponding appropriations in the Department's supplemental bill when the Committee acts on common policy supplementals. If staff believes there is reason to deviate from the common policy, staff will appear before the Committee at a later date to present the relevant analysis.

JBC Staff Supplemental Recommendations - FY 2023-24
Staff Working Document - Does Not Represent Committee Decision

Appendix A: Numbers Pages

	FY 2022-23 Actual	FY 2023-24 Appropriation	FY 2023-24 Requested Change	FY 2023-24 Rec'd Change	FY 2023-24 Total w/Rec'd Change
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DEPARTMENT OF EARLY CHILDHOOD
Executive Director, Executive Director

ES1 CDEC ARPA discretionary

(3) EARLY LEARNING ACCESS AND QUALITY

Early Care and Education Recruitment and Retention

Grant and Scholarship Program	<u>0</u>	<u>500</u>	<u>5,585,238</u>	<u>5,585,238</u>	<u>5,585,738</u>
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FTE	0.0	0.0	0.0	0.0	0.0
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General Fund	0	0	0	0	0
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Cash Funds	0	0	0	0	0
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Reappropriated Funds	0	0	0	0	0
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Federal Funds	0	500	5,585,238	5,585,238	5,585,738
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Child Care Sustainability Grant Program	<u>0</u>	<u>500</u>	<u>5,585,238</u>	<u>5,585,238</u>	<u>5,585,738</u>
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General Fund	0	0	0	0	0
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Cash Funds	0	0	0	0	0
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Reappropriated Funds	0	0	0	0	0
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Federal Funds	0	500	5,585,238	5,585,238	5,585,738
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Total for ES1 CDEC ARPA discretionary	0	1,000	11,170,476	11,170,476	11,171,476
<i>FTE</i>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	1,000	11,170,476	11,170,476	11,171,476

JBC Staff Supplemental Recommendations - FY 2023-24
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	FY 2022-23 Actual	FY 2023-24 Appropriation	FY 2023-24 Requested Change	FY 2023-24 Rec'd Change	FY 2023-24 Total w/Rec'd Change
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S1/BA2 CDEC Cost allocation plan

(1) EXECUTIVE DIRECTOR'S OFFICE

(A) General Administration

Personal Services	<u>2,468,578</u>	<u>6,790,117</u>	<u>0</u>	<u>0</u>	<u>6,790,117</u>
FTE	30.4	71.8	0.0	0.0	71.8
General Fund	2,144,852	1,212,747	0	0	1,212,747
Cash Funds	0	123,593	(27,542)	(27,542)	96,051
Reappropriated Funds	0	2,479,109	2,627,542	2,627,542	5,106,651
Federal Funds	323,726	2,974,668	(2,600,000)	(2,600,000)	374,668
Operating Expenses	<u>37,502</u>	<u>121,367</u>	<u>0</u>	<u>0</u>	<u>121,367</u>
General Fund	30,355	58,584	0	0	58,584
Cash Funds	0	1,755	(755)	(755)	1,000
Reappropriated Funds	0	0	61,783	61,783	61,783
Federal Funds	7,147	61,028	(61,028)	(61,028)	0
Leased Space	<u>0</u>	<u>307,461</u>	<u>0</u>	<u>0</u>	<u>307,461</u>
General Fund	0	113,760	0	0	113,760
Cash Funds	0	9,224	(9,224)	(9,224)	0
Reappropriated Funds	0	0	193,701	193,701	193,701
Federal Funds	0	184,477	(184,477)	(184,477)	0

JBC Staff Supplemental Recommendations - FY 2023-24
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	FY 2022-23 Actual	FY 2023-24 Appropriation	FY 2023-24 Requested Change	FY 2023-24 Rec'd Change	FY 2023-24 Total w/Rec'd Change
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(2) PARTNERSHIPS AND COLLABORATIONS

Indirect Cost Assessment	<u>0</u>	<u>241,942</u>	<u>15,200</u>	<u>15,200</u>	<u>257,142</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	241,942	15,200	15,200	257,142

(3) EARLY LEARNING ACCESS AND QUALITY

Indirect Cost Assessment	<u>1,568,325</u>	<u>2,620,768</u>	<u>1,077,210</u>	<u>1,077,210</u>	<u>3,697,978</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	1,568,325	2,620,768	1,077,210	1,077,210	3,697,978

(4) COMMUNITY AND FAMILY SUPPORT

Indirect Cost Assessment	<u>329,139</u>	<u>498,081</u>	<u>263,066</u>	<u>761,147</u>	
General Fund	0	0	0	0	
Cash Funds	16,830	125,940	37,521	163,461	
Reappropriated Funds	0	0	0	0	
Federal Funds	312,309	372,141	225,545	597,686	

JBC Staff Supplemental Recommendations - FY 2023-24
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	FY 2022-23 Actual	FY 2023-24 Appropriation	FY 2023-24 Requested Change	FY 2023-24 Rec'd Change	FY 2023-24 Total w/Rec'd Change
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(5) LICENSING AND ADMINISTRATION

Indirect Cost Assessment	<u>18,419</u>	<u>1,136,458</u>	<u>1,527,550</u>	<u>1,527,550</u>	<u>2,664,008</u>
General Fund	0	0	0	0	0
Cash Funds	18,419	101,138	0	0	101,138
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	1,035,320	1,527,550	1,527,550	2,562,870
Total for S1/BA2 CDEC Cost allocation plan	4,421,963	11,716,194	2,619,960	2,883,026	14,599,220
<i>FTE</i>	<u>30.4</u>	<u>71.8</u>	<u>0.0</u>	<u>0.0</u>	<u>71.8</u>
General Fund	2,175,207	1,385,091	0	0	1,385,091
Cash Funds	35,249	361,650	(37,521)	0	361,650
Reappropriated Funds	0	2,479,109	2,883,026	2,883,026	5,362,135
Federal Funds	2,211,507	7,490,344	(225,545)	0	7,490,344

Totals Excluding Pending Items					
EARLY CHILDHOOD					
TOTALS for ALL Departmental line items	370,184,605	795,008,376	14,053,502	14,053,502	809,061,878
<i>FTE</i>	<u>208.0</u>	<u>231.7</u>	<u>0.0</u>	<u>0.0</u>	<u>231.7</u>
General Fund	105,769,654	306,119,129	0	0	306,119,129
Cash Funds	40,129,258	212,983,095	0	0	212,983,095
Reappropriated Funds	2,153,578	13,954,712	2,883,026	2,883,026	16,837,738
Federal Funds	222,132,115	261,951,440	11,170,476	11,170,476	273,121,916