

<b>Como-Pickton ISD</b>				Prepared By:	SED 12/01/21	
<b>Optimum Fund Balance Calculation Schedule</b>				Approved By:	SED 12/02/21	
<b>General Fund as of August 31, 2021</b>						
1.	Total General Fund Balance as of 8/31/21			1.	6,479,986.80	276 days 1 day = 23,431
2.	Non-Spendable Fund Balances-General Fund					
	3410 Inventories	2a.	-			
	3415 Long Term Loans/Notes Receivable	2b.	-			
	3430 Prepaid Items	2c.	-			
	3445 Other	2d.	-			
	Total Non-Spendable Fund Balance			2.	-	
3.	Restricted Fund Balance-General Fund					
	3450 Federal/State Grant Restrictions	3a.	-			
	3460 Consolidated School Districts	3b.	-			
	3470 Capital Acquisitions/Contractual Obligations	3c.	-			
	3480 Retirement of Long-Term Debt	3d.	-			
	3490 Other	3e.	-			
	Total Restricted Fund Balance			3.	-	
4.	Committed Fund Balance-General Fund					
	3510 Construction, Repairs, Renovation	4a.	3,300,000.00			
	3520 Claims and Judgements	4b.	-			
	3525 Retirement of Loans/Notes Payable	4c.	1,176,211.70			
	3530 Capital Expenditures for Equipment	4d.	-			
	3540 Self-Insurance	4e.	-			
	3545 Other	4f.	-			
	Total Committed Fund Balance			4.	4,476,211.70	
5.	Assigned Fund Balance-General Fund					
	3550 Construction, Repairs, Renovation	5a.	-			
	3560 Claims and Judgements	5b.	-			
	3565 Retirement of Loans/Notes Payable	5c.	-			
	3570 Capital Expenditures for Equipment	5d.	-			
	3580 Self-Insurance	5e.	-			
	3590 Other	5f.	-			
	Total Assigned Fund Balance			5.	-	
6.	Estimated amount needed to cover fall (9/1/21-1/30/22) cash flow deficits in the General Fund (Net of borrowed funds and funds representing deferred revenues)			6.	119,899.00	
7.	Estimate of two month's average cash disbursements of the General Fund for period 9/1/21-5/31/22.	8,552,173.00		7.	1,757,325.00	(75 days)
8.	Estimate of delayed payments from state sources including August payment delays.			8.	-	
9.	Estimate of underpayment from state sources equal to variance between LPE and DPE or District's calculated earned state aid amount.			9.	-	
10.	Estimate of delayed payments from federal sources.			10.	-	
11.	Estimate of expenditures to be reimbursed to General Fund from Capital Projects Fund (uses of GF cash after bond referendum & prior to issuance of bonds in CP)			11.	-	
12.	Adjustment to meet Board Policy			12.	-	
13.	General Fund Optimum Fund Balance			13.	6,353,435.70	
14.	Excess(Deficit) Net Undesignated Unreserved General Fund Balance			14.	126,551.10	
	<b>UNAUDITED</b>					