

**Cellina ISD**  
**Optimum Fund Balance Calculation Schedule**  
**General Fund as of June 30, 2014**

Prepared By: SED 8/26/14  
 Approved By: SED 8/27/14

1.	Total General Fund Balance as of 6/30/14			1.	6,019,452.71	3.94 mo.
2.	Non-Spendable Fund Balances-General Fund					
	3410 Inventories	2a.	-			
	3415 Long Term Loans/Notes Receivable	2b.	606,878.09			
	3430 Prepaid Items	2c.	-			
	3445 Other	2d.	-			
	Total Non-Spendable Fund Balance			2.	606,878.09	
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.	900,000.00	A		
	3520 Claims and Judgements	4b.	-			
	3525 Retirement of Loans/Notes Payable	4c.	1,482,332.15	A		
	3530 Capital Expenditures for Equipment	4d.	-			
	3540 Self-Insurance	4e.	-			
	3545 Other	4f.	-			
	Total Committed Fund Balance			4.	2,382,332.15	
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 (7/1/14-11/30/15) cash flow deficits in the General Fund (Net of borrowed funds and funds representing deferred revenues)			6.	-	
7.	Estimate of two month's average cash disbursements of the General Fund for period 7/1/14-3/31/15.	18316725/6		7.	3,052,788.00	
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.	6,041,998.24	
14.	Excess(Deficit) Net Undesignated Unreserved General Fund Balance			14.	(22,545.53)	
	<b>UNAUDITED</b>					