

**HUNTINGTON UFSD
END-OF-YEAR (13-14) RESERVE ANALYSIS
10/20/2014**

CODE	DESCRIPTION	AMOUNT PRIOR TO TRANSFER	TRANSFER FROM 6/30/14 FUND	CURRENT BALANCE
A821	ENCUMBRANCES	\$288,182.00		\$288,182.00
A827	RETIREMENT CONTRIBUTION (ERS) RESERVE	\$3,174,742.00	\$66,972.00	\$3,241,714.00
A878	CAPITAL RESERVE	\$5,089,754.00	\$2,000,000.00	\$7,089,754.00
A882	REPAIR RESERVE	\$202,010.00	\$0.00 *	\$242,010.00 (*\$40,000 increase from general fund)
A889EB	EMPLOYEE BENEFIT ACCRUED LIABILITY RESERVE	\$1,426,738.00	\$500,000.00	\$1,926,738.00
A889U	UNEMPLOYMENT INSURANCE PAYMENT RESERVE	\$317,294.00	\$0.00	\$317,294.00
A889WC	WORKERS' COMPENSATION RESERVE	\$3,354,316.00	\$0.00	\$3,354,316.00
A909	FUND BALANCE, UNRESERVED-UNDESIGNATED	\$7,271,547.00		\$7,271,547.00
A910	ASSIGNED APPROPRIATED FUND BALANCE	\$2,049,074.00		\$2,049,074.00
A917	UNASSIGNED FUND BALANCE *	\$4,704,575.00		\$4,704,575.00

=====

<u>End-of-Year Fund Balance (2013-2014)</u>	\$7,271,547.00
ERS Allocation	-\$66,972.00
Capital Reserve Allocation	-\$2,000,000.00
Workers' Comp Allocation	\$0.00
Employee Benefit Accrued Liability Allocation	-\$500,000.00
<u>Total Reserve Allocation</u>	-\$2,566,972.00
Remaining Unassigned Fund Balance	\$4,704,575.00


