Wheatland Chili Central School District

2018-19 Fund Balance Summary As of October 31, 2018

GINNING FUND BALANCE 6/30/18:		Lowest]		Highest
Reserved Fund Balance					
Reserve for Encumbrances	\$	460,560	(DE)	\$	460,560
Retirement Contribution Reserve	\$	438,759	(IXL)	\$	438,759
Capital Reserve		381,583		\$	381,583
Trans/Ground Equipment Reserve	\$ \$	856,563		Ψ	856,563
Instructional Equipment Reserve	φ	550,000		\$ \$ \$ \$ \$ \$	550,000
Repairs Reserve	\$ \$ \$ \$ \$ \$	1,364		φ	1,364
Tax Certiorari Reserve	Φ	35,189		φ	35,189
Unemployment Insurance Reserve	Φ			Φ	
• •	Φ	62,582		φ	62,582
Workers Comp Reserve	Ф	69,996		Þ	69,996
OPEB Reserve (moved to Cap Res)	\$	-		\$	-
Total Reserved Fund Balance:	\$	2,856,596		\$	2,856,596
Unreserved Fund Balance					
Appropriated	\$	320,000		\$	320,000
Unappropriated	\$	750,698		\$	750,698
Total Unreserved Fund Balance (4% max):	\$	1,070,698		\$	1,070,698
Total Beginning Fund Balance 6/30/18:	\$	3,927,294]	\$	3,927,294
Plus Total Revenues:	\$	18,655,858	(R)	\$	18,670,858
Less Total Expenditures (excluding Cap Reserve)	\$	(18,720,653)		\$	(18,665,153)
Difference (Fund Balance from Gen Oper Budget)	\$	(64,795)		\$	5,705
billerence (Fund Balance Irolli Geri Oper Budget)	Ψ	(04,793)		Ψ	3,703
DING FUND BALANCE 6/30/19:	\$	3,862,499]	\$	3,932,999
Reserved Fund Balance					
Reserve for Encumbrances	\$	150,000	(RE)	\$	150,000
Retirement Contribution Reserve	\$	438,759	()	\$	438,759
Capital Reserve	\$	656,014		\$	726,514
•					
Trans/Ground Equipment Reserve	\$	856,563		\$	856,563
Instructional Equipment Reserve	\$	550,000		\$	550,000
Repairs Reserve	\$	1,364		\$	1,364
					25 120
Tax Certiorari Reserve	\$	35,189		\$	35,189
Unemployment Insurance Reserve	\$ \$	62,582		\$ \$	62,582
Unemployment Insurance Reserve Workers Comp Reserve	\$ \$ \$			\$ \$ \$	
Unemployment Insurance Reserve	\$ \$ \$	62,582		\$ \$ \$	62,582
Unemployment Insurance Reserve Workers Comp Reserve	\$ \$ \$ \$ \$ \$	62,582 69,996			62,582
Unemployment Insurance Reserve Workers Comp Reserve OPEB Reserve (moved to Cap Res)	\$	62,582 69,996 -		\$	62,582 69,996 -
Unemployment Insurance Reserve Workers Comp Reserve OPEB Reserve (moved to Cap Res) Total Reserved Fund Balance: Unreserved Fund Balance	\$ \$	62,582 69,996 -		\$ \$	62,582 69,996 -
Unemployment Insurance Reserve Workers Comp Reserve OPEB Reserve (moved to Cap Res) Total Reserved Fund Balance: Unreserved Fund Balance Appropriated	\$ \$ \$	62,582 69,996 - 2,820,467 270,000		\$ \$	62,582 69,996 - 2,890,967 270,000
Unemployment Insurance Reserve Workers Comp Reserve OPEB Reserve (moved to Cap Res) Total Reserved Fund Balance: Unreserved Fund Balance	\$ \$	62,582 69,996 - 2,820,467		\$ \$	62,582 69,996 - 2,890,967
Unemployment Insurance Reserve Workers Comp Reserve OPEB Reserve (moved to Cap Res) Total Reserved Fund Balance: Unreserved Fund Balance Appropriated Unappropriated	\$ \$ \$ \$	62,582 69,996 - 2,820,467 270,000 772,032	(1)	\$ \$ \$	62,582 69,996 2,890,967 270,000 772,032 1,042,032
Unemployment Insurance Reserve Workers Comp Reserve OPEB Reserve (moved to Cap Res) Total Reserved Fund Balance: Unreserved Fund Balance Appropriated Unappropriated Total Unreserved Fund Balance (4% max): 4% of 18/19 Budget: \$above 4%.	\$ \$ \$ \$ \$	62,582 69,996 - 2,820,467 270,000 772,032 1,042,032	(1)	\$ \$	62,582 69,996 - 2,890,967 270,000 772,032 1,042,032
Unemployment Insurance Reserve Workers Comp Reserve OPEB Reserve (moved to Cap Res) Total Reserved Fund Balance: Unreserved Fund Balance Appropriated Unappropriated Total Unreserved Fund Balance (4% max):	\$ \$ \$ \$	62,582 69,996 - 2,820,467 270,000 772,032 1,042,032	(1)	\$ \$ \$	62,582 69,996 2,890,967 270,000 772,032 1,042,032
Unemployment Insurance Reserve Workers Comp Reserve OPEB Reserve (moved to Cap Res) Total Reserved Fund Balance: Unreserved Fund Balance Appropriated Unappropriated Total Unreserved Fund Balance (4% max): 4% of 18/19 Budget: \$above 4%.	\$ \$ \$ \$ \$	62,582 69,996 - 2,820,467 270,000 772,032 1,042,032]	\$ \$	62,582 69,996 - 2,890,967 270,000 772,032 1,042,032