



## Schedule of Reserve Funds

Reserve Title	Reserve Name	Reserve Description *	3/31/18 Actual Balance	6/30/18 Estimated Ending Balance	Intended Use of the Reserve in the
Capital	Capital Projects	To pay the cost of any object or purpose for which bonds may be issued.	10,070,984	10,140,000	Anticipated Bond Resolution
Repair		To pay the cost of repairs to capital improvements or equipment.			
Workers' Compensation	Workers' compensation	To pay for Workers Compensation and benefits.	8,516,751	7,916,751	Settle older workers' compensation claims.
Unemployment Insurance	Unemployment	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	404,239	404,300	
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.			
Insurance		To pay liability, casualty, and other types of uninsured losses.			
Property Loss		To establish and maintain a program of reserves to cover property loss.			
Liability		To establish and maintain a program of reserves to cover liability claims incurred.			
Tax Certiorari	Tax Certiorari	To establish a reserve fund for tax certiorari settlements	4,799,392		
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.			
Employee Benefit Accrued Liability	Employee Benefit A	For the payment of accrued employee benefits due to employees upon termination of service.	2,210,392	2,220,000	
Retirement Contribution	Retirement Contribution		1,378,549	1,390,000	
Reserve for Uncollected Taxes					
Other Reserve					

\* Note: Reserves with blue boxes will be allowed to add rows for multiple entries. Use a different name for each in the Reserve Name column.