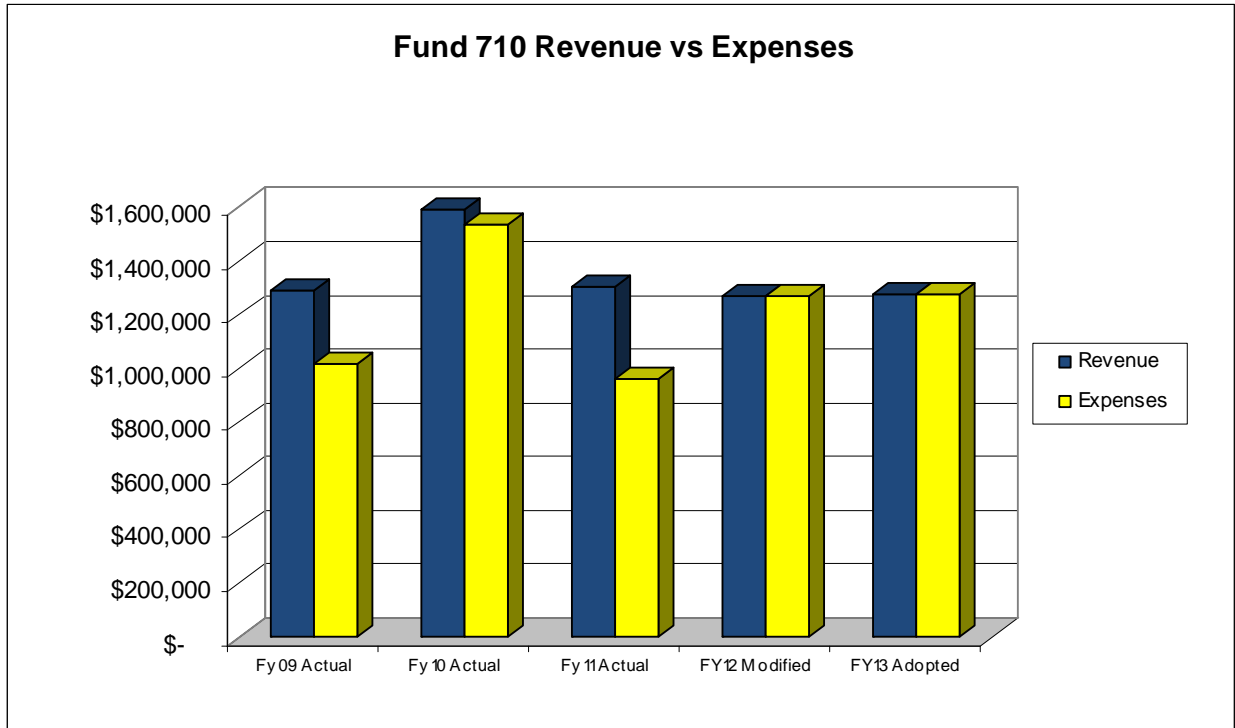


Internal Service Funds





The Workers' Compensation Fund (fund 710) is an internal service fund. Internal service funds are used to account for services furnished by a designated department to other departments within the School District. Most transactions between internal service funds and other funds take the form of quasi-external transactions. That is to say, the funds receiving the goods and services report an expense or expenditure, while the internal service fund reports revenue. The practical consequence of this approach is the duplicating of expenses / expenditures within the financial reporting entity.

The Workers' Compensation Fund was established to account for the self-insured workers' compensation claims activity of the Board of Education. Estimated expenses for Fiscal Year 2013 are budgeted at \$1,276,514. Revenues are projected at \$1,276,514.

Fund 710

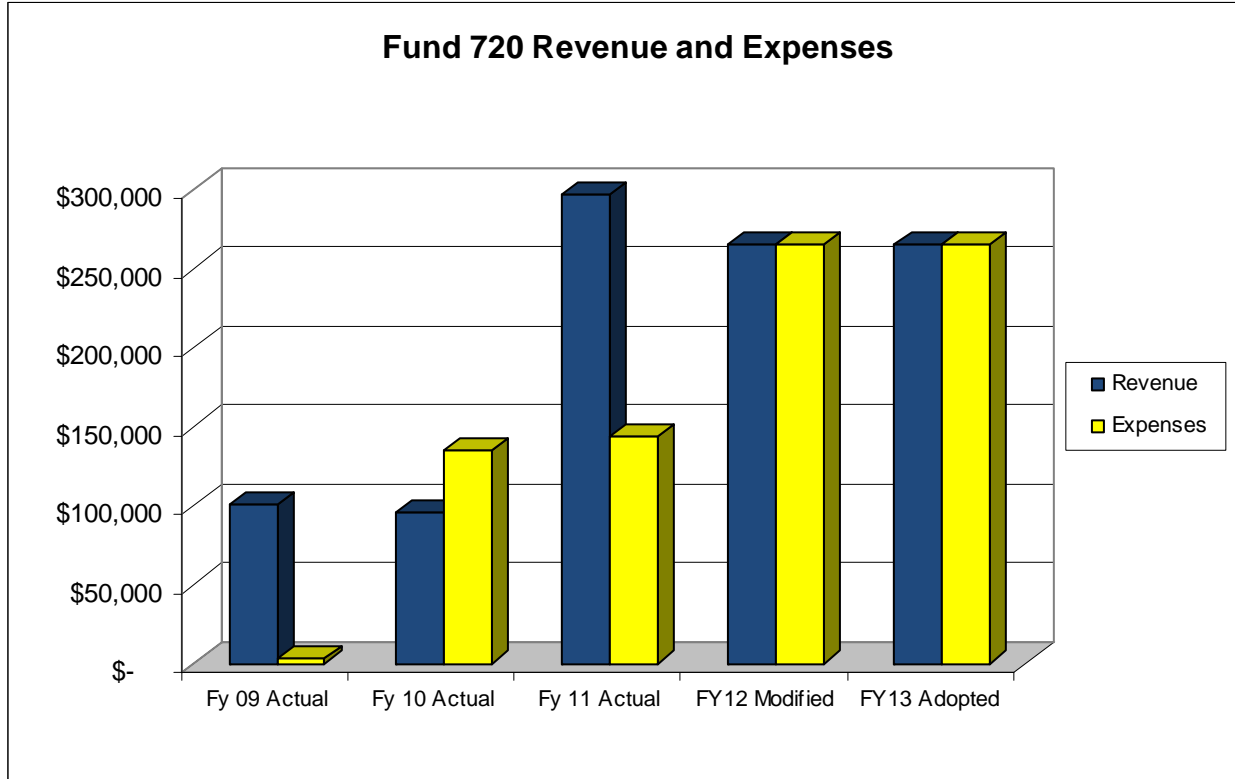
Workers' Compensation Fund

| | | FY 2009 Actual Amount | FY 2010 Actual Amount | FY 2011 Actual Amount | FY 2012 Modified Budget | FY 2013 Adopted Budget | %Change FY 2012 to FY 2013 |
|-----------------------------------|----------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|------------------------------|----------------------------------|
| REVENUES AND OTHER SOURCES | | | | | | | |
| OTHER LOCAL SOURCES | | | | | | | |
| 1203 | SALE OF FIXED ASSETS | 0 | -2 | 0 | 0 | 0 | N/A |
| 1250 | OTHER | 988,779 | 1,530,770 | 962,971 | 1,267,251 | 1,276,514 | 0.7% |
| 1500 | INTEREST INCOME | 28,327 | 2,426 | 1,366 | 0 | 0 | N/A |
| TOTAL OTHER LOCAL SOURCES | | 1,017,106 | 1,533,194 | 964,337 | 1,267,251 | 1,276,514 | 0.73% |
| TOTAL REVENUES | | 1,017,106 | 1,533,194 | 964,337 | 1,267,251 | 1,276,514 | 0.73% |

| EXPENDITURES AND OTHER USES | | | | | | | |
|---------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|---------------|
| 10 | Base Salary | 110,898 | 148,917 | 153,110 | 154,614 | 126,551 | -18.2% |
| 11 | Other Salary | 40 | 254 | 0 | 10,000 | 10,500 | 5.0% |
| Total Salaries | | 110,938 | 149,172 | 153,110 | 164,614 | 137,051 | -16.7% |
| 20 | Fringe Benefits | 18,905 | 27,931 | 30,184 | 46,439 | 38,629 | -16.8% |
| Total Benefits | | 18,905 | 27,931 | 30,184 | 46,439 | 38,629 | -16.8% |
| 30 | Purchased Services | 1,152,500 | 1,410,179 | 1,111,603 | 1,039,800 | 1,049,800 | 1.0% |
| 40 | Supplies | 7,575 | 4,589 | 9,178 | 13,912 | 46,534 | 234.5% |
| 50 | Equipment | 3,016 | 2,265 | 2,265 | 2,486 | 4,500 | 81.0% |
| Total Other Operating Expenses | | 1,163,091 | 1,417,033 | 1,123,047 | 1,056,198 | 1,100,834 | 4.2% |
| TOTAL EXPENDITURES | | 1,292,934 | 1,594,135 | 1,306,341 | 1,267,251 | 1,276,514 | 0.7% |

STAFFING

| | | | | | | |
|------------------------|------------|------------|------------|------------|------------|---------------|
| STAFFING TOTALS | 2.0 | 3.0 | 3.0 | 3.0 | 2.0 | -33.3% |
|------------------------|------------|------------|------------|------------|------------|---------------|



The Unemployment Compensation Fund (fund 720) is an internal service fund. Internal service funds are used to account for services furnished by a designated department to other departments within the School District. Most transactions between internal service funds and other funds take the form of quasi-external transactions. That is to say, the funds receiving the goods and services report an expense or expenditure, while the internal service fund reports revenue. The practical consequence of this approach is the duplicating of expenses / expenditures within the financial reporting entity.

The Unemployment Compensation Fund (fund 720) was established to account for the self-insured unemployment compensation claims activity of the Board of Education. Estimated expenses for Fiscal Year 2013 are budgeted at \$265,300. Estimated revenues for Fiscal Year 2013 are projected at \$265,300.

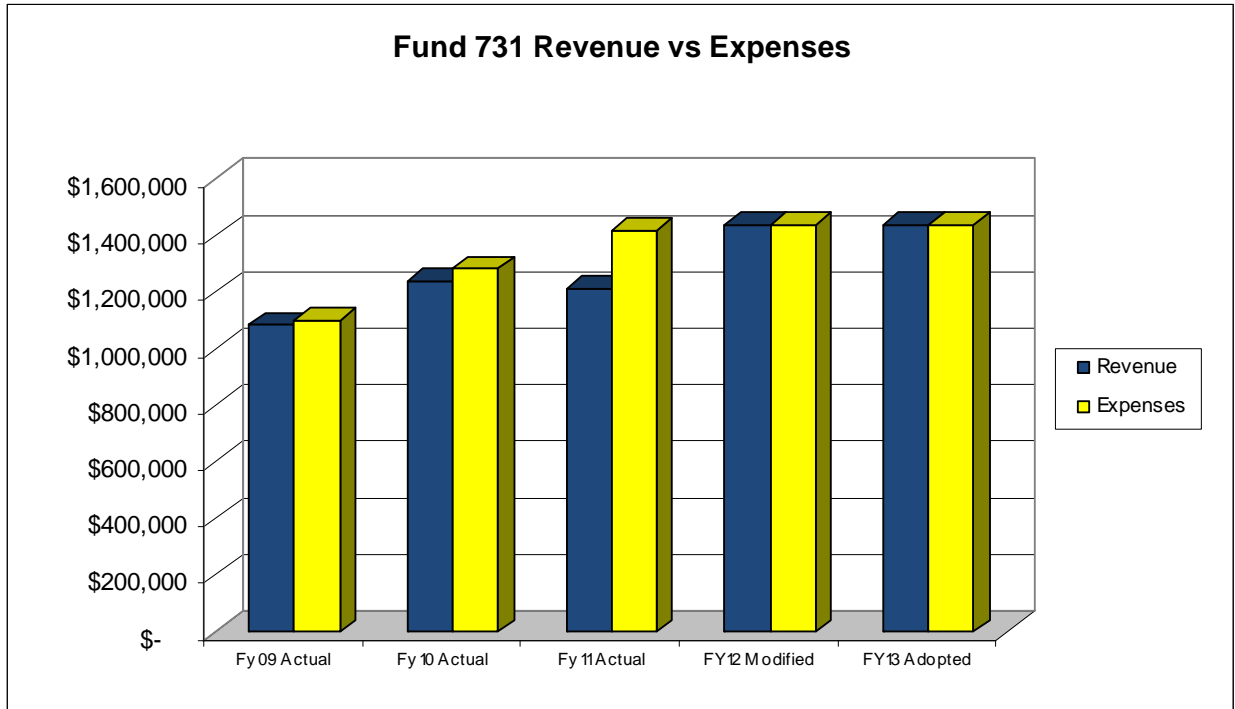
Fund 720

Unemployment Compensation Fund

| | | FY 2009 Actual Amount | FY 2010 Actual Amount | FY 2011 Actual Amount | FY 2012 Modified Budget | FY 2013 Adopted Budget | %Change FY 2012 to FY 2013 |
|-----------------------------------|-----------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|------------------------------|----------------------------------|
| REVENUES AND OTHER SOURCES | | | | | | | |
| OTHER LOCAL SOURCES | | | | | | | |
| 1250 | OTHER | 0 | 134,321 | 143,112 | 265,300 | 265,300 | 0.0% |
| 1500 | INTEREST INCOME | 2,853 | 162 | 71 | 0 | 0 | N/A |
| TOTAL OTHER LOCAL SOURCES | | 2,853 | 134,484 | 143,183 | 265,300 | 265,300 | 0.00% |
| TOTAL REVENUES | | 2,853 | 134,484 | 143,183 | 265,300 | 265,300 | 0.00% |

| EXPENDITURES AND OTHER USES | | | | | | | |
|---------------------------------------|--------------------|----------------|---------------|----------------|----------------|----------------|-------------|
| 30 | Purchased Services | 101,137 | 95,475 | 296,961 | 265,000 | 265,000 | 0.0% |
| 40 | Supplies | 0 | 0 | 0 | 300 | 300 | 0.0% |
| Total Other Operating Expenses | | 101,137 | 95,475 | 296,961 | 265,300 | 265,300 | 0.0% |
| TOTAL EXPENDITURES | | 101,137 | 95,475 | 296,961 | 265,300 | 265,300 | 0.0% |

STAFFING



The Employee Dental Plan Fund (fund 731) is an internal service fund. This self-supporting Direct Reimbursement Dental Plan for employees was created in FY 2007. Internal service funds are used to account for services furnished by a designated department to other departments within the School District. Most transactions between internal service funds and other funds take the form of quasi-external transactions. That is to say, the funds receiving the goods and services report an expense or expenditure, while the internal service fund reports revenue. The practical consequence of this approach is the duplicating of expenses / expenditures within the financial reporting entity.

The Employee Dental Plan Fund was established to account for employee dental plan payments and claims activity. Estimated revenue and expenses for Fiscal Year 2013 are budgeted at \$1,440,000.

| | | FY 2009 Actual Amount | FY 2010 Actual Amount | FY 2011 Actual Amount | FY 2012 Modified Budget | FY 2013 Adopted Budget | %Change FY 2012 to FY 2013 |
|-----------------------------------|---------------|--------------------------------------|--------------------------------------|--------------------------------------|--|---------------------------------------|---|
| REVENUES AND OTHER SOURCES | | | | | | | |
| OTHER LOCAL SOURCES | | | | | | | |
| 1250 | OTHER | 1,101,765 | 1,284,856 | 1,358,588 | 1,440,000 | 1,440,000 | 0.0% |
| 2150 | GATE RECEIPTS | 0 | 0 | 61,447 | 0 | 0 | N/A |
| TOTAL OTHER LOCAL SOURCES | | 1,101,765 | 1,284,856 | 1,420,035 | 1,440,000 | 1,440,000 | 0.00% |
| TOTAL REVENUES | | 1,101,765 | 1,284,856 | 1,420,035 | 1,440,000 | 1,440,000 | 0.00% |

| EXPENDITURES AND OTHER USES | | | | | | | |
|---------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|-------------|
| 30 | Purchased Services | 1,084,132 | 1,241,292 | 1,214,441 | 1,440,000 | 1,440,000 | 0.0% |
| Total Other Operating Expenses | | 1,084,132 | 1,241,292 | 1,214,441 | 1,440,000 | 1,440,000 | 0.0% |
| TOTAL EXPENDITURES | | 1,084,132 | 1,241,292 | 1,214,441 | 1,440,000 | 1,440,000 | 0.0% |

STAFFING

