

A decorative graphic of a scroll with a vertical strip on the left and a horizontal strip at the top, both with rounded ends and a grey shadow effect.

***INTERNAL SERVICE FUNDS  
SCHEDULE 10***

| State Controller Schedules<br>County Budget Act<br>January 2010 Edition, revision #1 | El Dorado County<br>Operation of Internal Service Fund<br>Fiscal Year 2022-23 |                                |                        | Schedule 10  |                        |
|--|---|--------------------------------|------------------------|--|------------------------|
|  |   |                                |                        | Fund Title<br>Service Activity                       | Risk<br>Self Insurance |
| Operating Detail   | 2020-21<br>Actual   | 2021-22<br>Actual<br>Estimated | 2022-23<br>Recommended | 2022-23<br>Adopted by<br>the Board of<br>Supervisors |                        |
| 1  | 2   | 3                              | 4                      | 5  |                        |
| <b>Operating Revenues</b>  |   |                                |                        |  |                        |
| 1760 Risk Management Program Services  | \$ 33,582,458   | \$ 35,115,753                  | \$ 56,724,136          | \$ 56,724,136  |                        |
| <b>Charges for Services</b>  | <b>33,582,458</b>   | <b>35,115,753</b>              | <b>56,724,136</b>      | <b>56,724,136</b>                                    |                        |
| <b>Total Operating Revenues</b>  | <b>\$ 33,582,458</b>  | <b>\$ 35,115,753</b>           | <b>\$ 56,724,136</b>   | <b>\$ 56,724,136</b>                                 |                        |

|   |                |                |                  |                  |  |
|---|----------------|----------------|------------------|------------------|--|
| <b>Operating Expenses</b>                       |                |                |                  |                  |  |
| <b>Salaries and Employee Benefits</b>           |                |                |                  |                  |  |
| 3000 Permanent Employees / Elected Officials    | \$ 475,683     | \$ 531,070     | \$ 670,554       | \$ 670,554       |  |
| 3001 Temporary Employees                        | 4,587          | 31,367         | 3,278            | 3,278            |  |
| 3002 Overtime                                   | 5,884          | 5,598          | 6,888            | 6,888            |  |
| 3004 Other Compensation                         | 29,349         | 32,679         | 781              | 781              |  |
| 3020 Employer Share - Employee Retirement       | 95,763         | 104,527        | 123,556          | 123,556          |  |
| 3022 Employer Share - Medi Care                 | 7,196          | 8,430          | 9,305            | 9,305            |  |
| 3040 Employer Share - Health Insurance          | 93,950         | 104,035        | 127,133          | 127,133          |  |
| 3041 Employer Share - Unemployment Insurance    | 1,680          | 3,517          | 3,606            | 3,606            |  |
| 3042 Employer Share - Long Term Disab Insurance | 849            | 984            | 970              | 970              |  |
| 3043 Employer Share - Deferred Compensation     | 7,835          | 13,517         | 21,494           | 21,494           |  |
| 3046 Retiree Health - Defined Contributions     | 6,899          | 6,796          | 6,383            | 6,383            |  |
| 3060 Employer Share - Workers' Compensation     | 3,641          | -              | 5,555            | 5,555            |  |
| 3080 Flexible Benefits                          | 30,385         | 30,589         | 49,608           | 49,608           |  |
| <b>Salaries and Employee Benefits</b>           | <b>763,701</b> | <b>873,108</b> | <b>1,029,111</b> | <b>1,029,111</b> |  |
| 4080 Household Expense                          | 31             | 143            | -                | -                |  |
| 4100 Insurance - Premium                        | -              | 109,234        | 183,323          | 183,323          |  |
| 4101 Insurance - Premium Additional Liability   | 6,777,856      | 7,047,069      | 10,159,818       | 10,159,818       |  |
| 4103 Insurance - Board Spec District            | 2,477          | -              | -                | -                |  |
| 4104 Insurance - Current Year Claims            | 31,150,394     | 30,895,717     | 44,898,334       | 45,104,745       |  |
| 4144 Maintenance - Computer Sys/Sft/Wrr/Licn    | 500            | 527            | -                | -                |  |
| 4197 Maintenance - Building Supplies            | -              | 1,188          | -                | -                |  |
| 4200 Medical, Dental, & Lab Supplies            | -              | 150            | -                | -                |  |
| 4220 Memberships                                | -              | -              | 200              | 200              |  |
| 4260 Office Expense                             | 26             | 711            | 450              | 450              |  |
| 4261 Postage                                    | 49             | 441            | 75               | 75               |  |
| 4263 Subscription / Newspaper / Journal         | -              | -              | 50               | 50               |  |
| 4264 Books / Manuals                            | -              | 188            | 500              | 500              |  |
| 4266 Printing / Duplicating                     | 608            | 753            | 1,250            | 1,250            |  |
| 4267 Online Subscriptions                       | -              | 510            | -                | -                |  |
| 4300 Professional and Specialized Services      | 81,076         | 106,492        | 89,250           | 89,250           |  |
| 4304 Agency Administrative Fee                  | 792,687        | 727,222        | 160,000          | 160,000          |  |
| 4312 Arbitrator                                 | -              | -              | 5,000            | 5,000            |  |
| 4315 Contract Legal Attorney                    | 645,588        | 630,770        | 655,000          | 655,000          |  |
| 4320 Verbatim: Transcription                    | -              | -              | 1,000            | 1,000            |  |
| 4323 Psychiatric Medical Supplies               | -              | -              | 1,000            | 1,000            |  |
| 4324 Med, Dental, and Lab Services              | 394            | -              | 82,804           | 82,804           |  |
| 4338 Third Party Administrator - Risk Mngmt     | 371,295        | 353,110        | 349,535          | 349,535          |  |
| 4400 Publication and Legal Notices              | 554            | -              | 250              | 250              |  |
| 4420 Rent & Leases - Equipment                  | -              | 2,494          | -                | -                |  |
| 4440 Rent & Leases - Building                   | -              | -              | 650              | 650              |  |
| 4460 Equipment - Small Tools & Instruments      | 120            | -              | 250              | 250              |  |
| 4461 Minor Equipment                            | 2,500          | -              | -                | -                |  |
| 4462 Equipment - Computre                       | 1,841          | 2,403          | -                | -                |  |
| 4463 Equipment - Telephone & Radio              | -              | 460            | 250              | 250              |  |
| 4500 Special Department Expense                 | 181            | -              | -                | -                |  |

State Controller Schedules  
 County Budget Act  
 January 2010 Edition, revision #1

El Dorado County  
 Operation of Internal Service Fund  
 Fiscal Year 2022-23

Schedule 10

|                  |                |
|------------------|----------------|
| Fund Title       | Risk           |
| Service Activity | Self Insurance |

| Operating Detail   | 2020-21<br>Actual     | 2021-22<br>Actual<br>Estimated <input checked="" type="checkbox"/> | 2022-23<br>Recommended | 2022-23<br>Adopted by<br>the Board of<br>Supervisors |
|--|-----------------------|--|------------------------|--|
| 1  | 2                     | 3  | 4                      | 5  |
| 4502 Educational Materials                               | -                     | (212)  | -                      | -  |
| 4507 Fire and Safety Supplies                            | 290                   | 9,403  | 3,200                  | 3,200  |
| 4539 Software Licesnse                                   | -                     | 1,990  | -                      | -  |
| 4600 Transportation and Travel                           | -                     | 277  | 500                    | 500  |
| 4602 Employee - Private Auto Mileage                     | -                     | 534  | 500                    | 500  |
| 4605 Rent and Lease: Vehicle                             | 339                   | 719  | -                      | -  |
| 4606 Fuel Purchases                                      | 82                    | 135  | -                      | -  |
| 4607 Bulk Fuel (County Contract)                         | 62                    | 468  | 600                    | 600  |
| 4609 Staff Development (No Overnight)                    | 5,123                 | 2,454  | 5,000                  | 5,000  |
| 4656 Overnight Travel: Hotel                             | -                     | -  | 600                    | 600  |
| <b>Services and Supplies</b>                             | <b>39,834,072</b>     | <b>39,895,349</b>  | <b>56,599,389</b>      | <b>56,805,800</b>                                    |
| <b>Other Charges</b>                                     |                       |  |                        |  |
| 5140 Judgments and Damages                               | -                     | -  | 2,500                  | 2,500  |
| 5190 Risk IBNR & Reserves                                | (1,890,000)           | (1,655,000)  | -                      | -  |
| 5300 Interfund Expenditures                              | 382,540               | 208,480  | 451,612                | 209,499  |
| 5304 Infrnd Exp: Mail Service                            | 2,159                 | 2,695  | 2,909                  | 2,909  |
| 5305 Infrnd Exp: Stores Support                          | -                     | 43   | 40                     | 40   |
| 5310 Infrnd Exp: County Counsel                          | 121,307               | 152,384  | 185,000                | 185,000  |
| 5318 Infrnd Exp: Maintenance Building & Improvement      | 22,169                | 12,453   | 4,700                  | 4,700  |
| 5321 Infrnd Exp: Collections                             | 1,750                 | 4,113  | 2,050                  | 2,050  |
| <b>Other Charges</b>                                     | <b>(1,360,075)</b>    | <b>(1,274,832)</b>   | <b>648,811</b>         | <b>406,698</b>                                       |
| <b>Intrafund Charges and Abatements</b>                  |                       |  |                        |  |
| 7250 Infrnd Transfers: Non General Fund                  | 2,934,481             | 3,187,039  | 3,200,496              | 3,193,811  |
| 7380 Infrnd Abatement: Not General Fund                  | (2,934,481)           | (3,187,039)  | (3,200,496)            | (3,193,811)  |
| <b>Intrafund Charges and Abatements</b>                  | <b>-</b>              | <b>-</b>   | <b>-</b>               | <b>-</b>   |
| <b>Contingency</b>                                       |                       |  |                        |  |
| 7700 Appropriation for Contingency                       | -                     | -  | 12,492,964             | 12,492,964   |
| <b>Contingency</b>                                       |                       |  | <b>12,492,964</b>      | <b>12,492,964</b>                                    |
| <b>Depreciation</b>                                      |                       |  |                        |  |
| 5200 Depreciation  | 1,022                 | 255  | -                      | -  |
| <b>Depreciation</b>                                      | <b>1,022</b>          | <b>255</b>   | <b>-</b>               | <b>-</b>   |
| <b>Total Operating Expenses</b>                          | <b>\$ 39,238,720</b>  | <b>\$ 39,493,881</b>   | <b>\$ 70,770,275</b>   | <b>\$ 70,734,573</b>                                 |
| <b>Operating Income (Loss)</b>                           | <b>\$ (5,656,262)</b> | <b>\$ (4,378,128)</b>  | <b>\$ (14,046,139)</b> | <b>\$ (14,010,437)</b>                               |
| <b>Non-Operating Revenue (Expenses)</b>                  |                       |  |                        |  |
| 0400 Interest  | \$ 169,763            | \$ 116,522   | \$ -                   | \$ -   |
| 1942 Miscellaneous Reimbursement                         | 753,189               | 824,110  | -                      | -  |
| <b>Total Non-Operating Revenue (Expenses)</b>            | <b>\$ 922,952</b>     | <b>\$ 940,632</b>  | <b>\$ -</b>            | <b>\$ -</b>  |
| <b>Income Before Capital Contributions and Transfers</b> | <b>\$ (4,733,310)</b> | <b>\$ (3,437,496)</b>  | <b>\$ (14,046,139)</b> | <b>\$ (14,010,437)</b>                               |
| Capital Contributions                                    | \$ -                  | \$ -   | \$ -                   | \$ -   |
| 0001 Use of Retained Earnings                            | -                     | -  | 14,046,139             | 14,046,139   |
| <b>Change in Net Assets</b>                              | <b>\$ (4,733,310)</b> | <b>\$ (3,437,496)</b>  | <b>\$ -</b>            | <b>\$ 35,702</b>                                     |
| <b>Net Assets - Beginning Balance</b>                    | <b>\$ 27,712,558</b>  | <b>\$ 22,979,248</b>   | <b>\$ 19,541,752</b>   | <b>\$ 19,541,752</b>                                 |
| <b>Net Assets - Ending Balance</b>                       | <b>\$ 22,979,248</b>  | <b>\$ 19,541,752</b>   | <b>\$ 19,541,752</b>   | <b>\$ 19,577,454</b>                                 |

| State Controller Schedules<br>County Budget Act<br>January 2010 Edition, revision #1 | El Dorado County<br>Operation of Internal Service Fund<br>Fiscal Year 2022-23 |                                |                        | Schedule 10  |  |                  |                |
|--|---|--------------------------------|------------------------|--|--|------------------|----------------|
|  |   |                                |                        |  |  | Fund Title       | Fleet          |
|  |   |                                |                        |  |  | Service Activity | Transportation |
| Operating Detail   | 2020-21<br>Actual   | 2021-22<br>Actual<br>Estimated | 2022-23<br>Recommended | 2022-23<br>Adopted by<br>the Board of<br>Supervisors |  |                  |                |
| 1  | 2   | 3                              | 4                      | 5  |  |                  |                |
| <b>Operating Revenues</b>  |   |                                |                        |  |  |                  |                |
| 1740 Charges for Services  | \$ 1,770,512  | \$ 2,205,854                   | \$ 2,185,845           | \$ 2,094,321   |  |                  |                |
| 1800 Interfund Revenue   | 37,494  | 29,001                         | 61,380                 | 61,380   |  |                  |                |
| <b>Charges for Services</b>  | <b>1,808,005</b>  | <b>2,234,855</b>               | <b>2,247,225</b>       | <b>2,155,701</b>                                     |  |                  |                |
| 1949 Auto Physical Damage  | 80,605  | 77,145                         | 80,500                 | 80,500   |  |                  |                |
| <b>Miscellaneous Revenues</b>  | <b>80,605</b>   | <b>77,145</b>                  | <b>80,500</b>          | <b>80,500</b>  |  |                  |                |
| <b>Total Operating Revenues</b>  | <b>\$ 1,888,611</b>   | <b>\$ 2,312,000</b>            | <b>\$ 2,327,725</b>    | <b>\$ 2,236,201</b>                                  |  |                  |                |
| <b>Operating Expenses</b>  |   |                                |                        |  |  |                  |                |
| <b>Salaries &amp; Employee Benefits</b>  |   |                                |                        |  |  |                  |                |
| 3000 Permanent Employees / Elected Officials   | \$ 198,579  | \$ 169,970                     | \$ 221,522             | \$ 221,522   |  |                  |                |
| 3001 Temporary Employees   | 12,476  | 15,466                         | 13,000                 | 13,000   |  |                  |                |
| 3002 Overtime  | 306   | 229                            | 900                    | 900  |  |                  |                |
| 3004 Other Compensation  | 6,651   | 9,639                          | 62,027                 | 62,027   |  |                  |                |
| 3020 Employer Share - Employee Retirement  | 55,595  | 67,014                         | 3,213                  | 3,213  |  |                  |                |
| 3022 Employer Share - Medi Care  | 3,201   | 2,708                          | 93,228                 | 93,228   |  |                  |                |
| 3040 Employer Share - Health Insurance   | 59,350  | 64,426                         | 1,193                  | 1,193  |  |                  |                |
| 3041 Employer Share - Unemployment Insurance   | 1,751   | 1,736                          | 488                    | 488  |  |                  |                |
| 3042 Employer Share - Long Term Disab Insurance                                      | 359   | 315                            | 3,582                  | 3,582  |  |                  |                |
| 3046 Retiree Health - Defined Contributions  | 3,710   | 4,589                          | 12,782                 | 12,782   |  |                  |                |
| 3060 Employer Share - Workers' Compensation  | 3,792   | -                              | -                      | -  |  |                  |                |
| <b>Salaries &amp; Employee Benefits</b>  | <b>345,770</b>  | <b>336,092</b>                 | <b>411,935</b>         | <b>411,935</b>                                       |  |                  |                |
| 4020 Clothing and Personal Supplies  | 375   | -                              | 300                    | 300  |  |                  |                |
| 4040 Telephone Company Vendor Payments   | 289   | -                              | 25                     | 25   |  |                  |                |
| 4041 Cnty Pass thru Telephone Charges to Depts                                       | -   | -                              | 175                    | 175  |  |                  |                |
| 4080 Household Expense   | 283   | 131                            | 350                    | 350  |  |                  |                |
| 4083 Household Expense - Laundry   | 3,372   | 3,883                          | 3,000                  | 3,000  |  |                  |                |
| 4086 Household Expense - Janitorial / Custodial                                      | 4,244   | 4,498                          | 4,140                  | 4,140  |  |                  |                |
| 4100 Insurance - Premium   | -   | 916                            | 1,661                  | 1,661  |  |                  |                |
| 4140 Maintenance - Equipment   | 1,662   | 2,265                          | 3,500                  | 3,500  |  |                  |                |
| 4144 Maintenance - Computer System / Software / License                              | 5,898   | 4,731                          | 7,000                  | 7,000  |  |                  |                |
| 4145 Maintenance - Equipment Parts   | -   | 372                            | 1,000                  | 1,000  |  |                  |                |
| 4160 Maintenance Vehicles - Service Contract   | 224,529   | 247,818                        | 250,000                | 250,000  |  |                  |                |
| 4161 Maintenance Vehicles - Parts/Direct Chrg  | 121,670   | 152,157                        | 140,000                | 140,000  |  |                  |                |
| 4162 Maintenance Vehicles - Supplies   | 9,422   | 13,658                         | 13,000                 | 13,000   |  |                  |                |
| 4163 Maintenance Vehicles - Inventory  | 3,677   | 14,685                         | 25,000                 | 25,000   |  |                  |                |
| 4164 Maintenance Vehicles - Tires and Tubes  | 141,107   | 154,951                        | 175,000                | 175,000  |  |                  |                |
| 4165 Maintenance Vehicles - Oil and Grease   | 2,134   | -                              | -                      | -  |  |                  |                |
| 4197 Maintenance - Building Supplies   | -   | 5                              | 500                    | 500  |  |                  |                |
| 4220 Memberships   | -   | 50                             | -                      | -  |  |                  |                |
| 4260 Office Expense  | 765   | 798                            | 2,000                  | 2,000  |  |                  |                |
| 4264 Books/Manuals   | -   | -                              | 200                    | 200  |  |                  |                |
| 4300 Professional and Specialized Services   | 13,453  | 14,098                         | 23,000                 | 23,000   |  |                  |                |
| 4334 Fire Prevention and Inspection  | -   | -                              | 100                    | 100  |  |                  |                |
| 4420 Rents and Leases - Equipment  | -   | -                              | 1,000                  | 1,000  |  |                  |                |
| 4460 Small Tools and Instruments   | -   | 349                            | 1,500                  | 1,500  |  |                  |                |
| 4461 Minor Equipment   | -   | -                              | 3,300                  | 7,300  |  |                  |                |
| 4462 Minor Computer Equipment  | 554   | -                              | -                      | -  |  |                  |                |
| 4500 Special Departmental Expense  | 42  | 23                             | 400                    | 400  |  |                  |                |
| 4507 Fire and Safety Supplies  | -   | -                              | 200                    | 200  |  |                  |                |
| 4605 Vehicle - Rent or Lease   | 832   | 1,107                          | 2,600                  | 2,600  |  |                  |                |

| State Controller Schedules<br>County Budget Act<br>January 2010 Edition, revision #1 |                      | El Dorado County<br>Operation of Internal Service Fund<br>Fiscal Year 2022-23 |                                     |                                | Schedule 10  |  |
|--|----------------------|---|-------------------------------------|--------------------------------|--|--|
|  |                      |   |                                     | Fund Title<br>Service Activity | Fleet<br>Transportation                              |  |
| Operating Detail   | 2020-21<br>Actual    | 2021-22<br>Actual<br>Estimated  | <input checked="" type="checkbox"/> | 2022-23<br>Recommended         | 2022-23<br>Adopted by<br>the Board of<br>Supervisors |  |
| 1  | 2                    | 3   |                                     | 4                              | 5  |  |
| 4606 Fuel Purchases  | 980                  | 2,073   |                                     | 3,000                          | 3,000  |  |
| 4607 Bulk Fuel (County Contract)   | -                    | 513   |                                     | -                              | -  |  |
| 4609 Staff Development   | -                    | -   |                                     | 1,000                          | 1,000  |  |
| 4700 Utilities   | 7,437                | 11,599  |                                     | 7,000                          | 7,000  |  |
| <b>Services &amp; Supplies</b>   | <b>542,724</b>       | <b>630,680</b>  |                                     | <b>669,951</b>                 | <b>673,951</b>                                       |  |
| <b>Depreciation</b>  |                      |   |                                     |                                |  |  |
| 5200 Depreciation  | 922,677              | 877,338   |                                     | 975,000                        | 975,000  |  |
| <b>Depreciation</b>  | <b>922,677</b>       | <b>877,338</b>  |                                     | <b>975,000</b>                 | <b>975,000</b>                                       |  |
| <b>Other Charges</b>   |                      |   |                                     |                                |  |  |
| 5300 Interfund Expenditures  | 19,401               | 62,809  |                                     | 122,215                        | 122,215  |  |
| 5310 Intrfnd Exp: County Counsel   | -                    | -   |                                     | 2,500                          | 2,500  |  |
| 5318 Intrfnd Exp: Maint Bldg & Imprvmnts   | 20,197               | 6,567   |                                     | 20,600                         | 20,600   |  |
| 5330 Intrfnd Exp: Allocated Salaries/Benefits  | 131,634              | 47,071  |                                     | 145,024                        | 49,500   |  |
| <b>Other Charges</b>   | <b>171,232</b>       | <b>116,447</b>  |                                     | <b>290,339</b>                 | <b>194,815</b>                                       |  |
| <b>Operating Transfers</b>   |                      |   |                                     |                                |  |  |
| 7000 Operating Transfers Out   | 423                  | -   |                                     | -                              | -  |  |
| <b>Operating Transfers</b>   | <b>423</b>           | <b>-</b>  |                                     | <b>-</b>                       | <b>-</b>   |  |
| <b>Appropriations for Contingencies</b>  |                      |   |                                     |                                |  |  |
| 7700 Appropriation for Contingencies   | -                    | -   |                                     | 367,500                        | 637,800  |  |
| <b>Appropriations for Contingencies</b>  | <b>-</b>             | <b>-</b>  |                                     | <b>367,500</b>                 | <b>637,800</b>                                       |  |
| <b>Total Operating Expenses</b>  | <b>\$ 1,982,826</b>  | <b>\$ 1,960,557</b>   |                                     | <b>\$ 2,714,725</b>            | <b>\$ 2,893,501</b>                                  |  |
| <b>Operating Income (Loss)</b>   | <b>\$ (94,216)</b>   | <b>\$ 351,443</b>   |                                     | <b>\$ (387,000)</b>            | <b>\$ (657,300)</b>                                  |  |
| <b>Non-Operating Revenue (Expenses)</b>  |                      |   |                                     |                                |  |  |
| 0400 Interest  | \$ 11,185            | \$ 5,244  |                                     | \$ 12,000                      | \$ 12,000  |  |
| 1942 Miscellaneous Reimbursement   | 200                  | 92,943  |                                     | 7,500                          | 7,500  |  |
| 2000 Sale of Fixed Assets  | 9,973                | (6,604)   |                                     | -                              | -  |  |
| <b>Total Non-Operating Revenue (Expenses)</b>  | <b>\$ 21,358</b>     | <b>\$ 91,583</b>  |                                     | <b>\$ 19,500</b>               | <b>\$ 19,500</b>                                     |  |
| <b>Income Before Capital Contributions and Transfers</b>                             | <b>\$ (72,858)</b>   | <b>\$ 443,026</b>   |                                     | <b>\$ (367,500)</b>            | <b>\$ (637,800)</b>                                  |  |
| Capital Contributions  | \$ -                 | \$ -  |                                     | \$ -                           | \$ -   |  |
| 2022 Operating Transfers In: Fleet   | 82,580               | 1,045,504   |                                     | 367,500                        | 637,800  |  |
| <b>Change in Net Assets</b>  | <b>\$ 9,722</b>      | <b>\$ 1,488,529</b>   |                                     | <b>\$ -</b>                    | <b>\$ -</b>  |  |
| <b>Net Assets - Beginning Balance</b>  | <b>10,910,225</b>    | <b>10,919,947</b>   |                                     | <b>12,408,476</b>              | <b>12,408,476</b>                                    |  |
| <b>Net Assets - Ending Balance</b>   | <b>\$ 10,919,947</b> | <b>\$ 12,408,476</b>  |                                     | <b>\$ 12,408,476</b>           | <b>\$ 12,408,476</b>                                 |  |
| <b>Capital Assets</b>  |                      |   |                                     |                                |  |  |
| 6020 Building & Improvements   | \$ -                 | \$ -  |                                     | \$ -                           | \$ 50,000  |  |
| 6045 Fixed assets - Vehicles   | 684,015              | 3,276,781   |                                     | 1,690,500                      | 2,484,400  |  |
| <b>TOTAL Capital Assets</b>  | <b>\$ 684,015</b>    | <b>\$ 3,276,781</b>   |                                     | <b>\$ 1,690,500</b>            | <b>\$ 2,534,400</b>                                  |  |