

A decorative graphic of a scroll with a vertical strip on the left and a horizontal strip at the top. The scroll is outlined in black and has a light gray shadow on the left side. The text is centered within the horizontal strip.

***INTERNAL SERVICE FUNDS
SCHEDULE 10***

State Controller Schedules County Budget Act January 2010 Edition, revision #1		El Dorado County Operation of Internal Service Fund Fiscal Year 2014-15			Schedule 10	
				Fund Title Service Activity	Risk Self Insurance	
Operating Detail	2012-13 Actual	2013-14 Actual Estimated <input checked="" type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors		
1	2	3	4	5		
Operating Revenues						
1760 Risk Management Program Services	\$ 30,665,555	\$ 32,734,374	\$ 43,645,108	\$	43,480,846	
Charges for Services	30,665,555	32,734,374	43,645,108		43,480,846	
Total Operating Revenues	\$ 30,665,555	\$ 32,734,374	\$ 43,645,108	\$	43,480,846	
Operating Expenses						
Salaries and Employee Benefits						
3000 Permanent Employees / Elected Officials	\$ 244,994	\$ 331,398	\$ 357,459	\$	357,459	
3002 Overtime	-	19	-		-	
3004 Other Compensation	(2,027)	1,455,898	-		-	
3020 Employer Share - Employee Retirement	45,069	61,729	71,447		71,447	
3022 Employer Share - Medi Care	3,439	5,096	5,182		5,182	
3040 Employer Share - Health Insurance	107,393	4,555,307	78,988		78,988	
3041 Employer Share - Unemployment Insurance	4,365	-	-		-	
3042 Employer Share - Long Term Disab Insurance	475	509	896		896	
3043 Employer Share - Deferred Compensation	399	1,644	-		-	
3046 Retiree Health - Defined Contributions	6,428	6,428	6,838		6,838	
3060 Employer Share - Workers' Compensation	554	7,813	36,165		36,165	
3080 Flexible Benefits	2,397	12,301	33,000		33,000	
Salaries and Employee Benefits	413,486	6,438,142	589,975		589,975	
4020 Clothing & Personal Supplies	-	14	-		-	
4041 Cnty Pass thru Telephone Charges to Depts	363	186	200		200	
4060 Food and Food Products	232	-	-		-	
4080 Household Expense	-	59	100		100	
4100 Insurance - Premium	17,096	25,244	82,459		82,459	
4101 Insurance - Premium Additional Liability	1,966,541	2,131,195	2,176,682		2,176,682	
4104 Insurance - Current Year Claims	30,941,229	30,873,064	38,184,064		38,184,064	
4140 Maintenance - Equipment	-	-	500		500	
4220 Memberships	385	485	980		980	
4221 Memberships - Legislative Advocacy	24,889	30,889	33,000		33,000	
4260 Office Expense	2,751	2,977	3,500		3,500	
4261 Postage	3,932	3,821	4,200		4,200	
4262 Software	-	-	7,500		7,500	
4263 Subscription / Newspaper / Journal	462	580	500		500	
4264 Books / Manuals	611	20	1,000		1,000	
4266 Printing / Duplicating	-	5,114	6,000		6,000	
4300 Professional and Specialized Services	67,993	9,017	326,150		342,129	
4304 Agency Administrative Fee	200,960	240,300	264,992		302,517	
4313 Legal Services	211,591	10,223	-		-	
4315 Contract Legal Attorney	1,178,954	516,306	700,000		700,000	
4324 Med, Dental, and Lab Services	3,726	-	60,000		60,000	
4338 Third Party Administrator - Risk Mngmt	520,469	513,468	576,212		576,212	
4400 Publication and Legal Notices	-	-	900		900	
4420 Rents and Leases - Equipment	1,944	-	4,500		4,500	
4461 Minor Equipment	1,481	553	1,000		1,000	
4462 Equipment - Computer	-	52	2,000		2,000	
4500 Special Department Expense	-	1,350	500		500	
4502 Educational Materials	-	899	1,500		1,500	
4503 Staff Development	3,959	5,140	15,500		15,500	
4507 Fire and Safety Supplies	-	3,750	8,500		8,500	
4529 Software License	1,538	-	130,900		130,900	
4600 Transportation and Travel	59	120	1,000		1,000	

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Operating Detail	2012-13 Actual	2013-14 Actual Estimated <input checked="" type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5	
4602 Employee - Private Auto Mileage	859	1,544	1,600	1,600	
4605 Rent and Lease: Vehicle	-	-	500	500	
4606 Fuel Purchases	-	-	350	350	
4608 Hotel Accomodations	-	102	-	-	
Services and Supplies	35,152,022	34,376,472	42,596,789	42,650,293	
Other Charges					
5140 Judgments and Damages	-	18,565	-	-	
5300 Interfund Expenditures	288,237	364,315	556,692	483,099	
5301 Intrfnd Exp: Telephone Equip & Support	2,689	-	-	-	
5304 Intrfnd Exp: Mail Service	3,298	3,264	3,271	3,271	
5305 Intrfnd Exp: Stores Support	206	110	-	-	
5310 Intrfnd Exp: County Counsel	34,815	48,368	65,000	65,000	
5314 Intrfnd Exp: PC Support	620	-	-	-	
5316 Intrfnd Exp: IS Programming Support	90	1,155	14,000	14,000	
5320 Intrfnd Exp: Network Support	-	101	-	-	
5321 Intrfnd Exp: Collections	1,817	3,254	3,500	3,500	
Other Charges	331,771	439,130	642,463	568,870	
Intrafund Charges and Abatements					
7250 Intrfnd Transfers: Non General Fund	2,120,285	1,884,609	2,249,231	2,249,231	
7380 Intrfnd Abatement: Not General Fund	(2,120,285)	(1,884,609)	(1,816,000)	(2,249,231)	
Intrafund Charges and Abatements	-	-	433,231	-	
Depreciation					
5200 Depreciation	3,308	3,682	4,000	4,000	
Depreciation	3,308	3,682	4,000	4,000	
Total Operating Expenses	\$ 35,900,587	\$ 41,257,426	\$ 44,266,458	\$ 43,813,138	
Operating Income (Loss)	\$ (5,235,032)	\$ (8,523,052)	\$ (621,350)	\$ (332,292)	
Non-Operating Revenue (Expenses)					
0161 Transportation Development Act	\$ -	\$ 40,946	\$ -	\$ -	
0400 Interest	72,832	64,364	25,000	25,000	
1940 Miscellaneous Revenue	143	113,059	-	-	
1942 Miscellaneous Reimbursement	32,922	309,023	-	-	
Total Non-Operating Revenue (Expenses)	\$ 105,897	\$ 527,392	\$ 25,000	\$ 25,000	
Income Before Capital Contributions and Transfers	\$ (5,129,135)	\$ (7,995,659)	\$ (596,350)	\$ (307,292)	
Capital Contributions	\$ -	\$ -	\$ -	\$ -	
Change in Net Assets	\$ (5,129,135)	\$ (7,995,659)	\$ (596,350)	\$ (307,292)	
Net Assets - Beginning Balance	-	(5,129,135)	(13,124,794)	(13,124,794)	
Net Assets - Ending Balance	\$ (5,129,135)	\$ (13,124,794)	\$ (13,721,144)	\$ (13,432,086)	
Capital Assets					
6042 Fixed Assets - Computer System Equipment	\$ 3,840	\$ -	\$ 2,000	\$ 2,000	
TOTAL Capital Assets	\$ 3,840	\$ -	\$ 2,000	\$ 2,000	

State Controller Schedules County Budget Act January 2010 Edition, revision #1	El Dorado County Operation of Internal Service Fund Fiscal Year 2014-15			Schedule 10	
				Fund Title Service Activity	Fleet Transportation
Operating Detail	2012-13 Actual	2013-14 Actual Estimated <input checked="" type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors	
1	2	3	4	5	
Operating Revenues					
1740 Charges for Services	\$ 1,445,055	\$ 1,570,505	\$ 1,548,699	\$	1,580,653
1800 Interfund Revenue	51,293	38,530	56,160		56,160
Charges for Services	1,496,348	1,609,035	1,604,859		1,636,813
1949 Auto Physical Damage	79,482	66,424	71,891		71,891
Miscellaneous Revenues	79,482	66,424	71,891		71,891
Total Operating Revenues	\$ 1,575,830	\$ 1,675,459	\$ 1,676,750	\$	1,708,704
Operating Expenses					
Salaries & Employee Benefits					
3000 Permanent Employees / Elected Officials	\$ 164,195	\$ 165,079	\$ 168,967	\$	182,484
3002 Overtime	323	127	-		-
3004 Other Compensation	4,675	7,283	600		600
3020 Employer Share - Employee Retirement	28,186	29,423	31,924		34,715
3022 Employer Share - Medi Care	2,391	2,351	2,450		2,646
3040 Employer Share - Health Insurance	79,814	41,510	63,050		63,050
3041 Employer Share - Unemployment Insurance	2,762	238	-		-
3042 Employer Share - Long Term Disab Insurance	330	282	423		423
3046 Retiree Health - Defined Contributions	4,863	4,863	3,907		3,907
3060 Employer Share - Workers' Compensation	4,923	21,422	18,367		18,367
Salaries & Employee Benefits	292,463	272,578	289,688		306,192
4020 Clothing and Personal Supplies	476	331	350		350
4040 Telephone Company Vendor Payments	3	5	-		-
4041 Cnty Pass thru Telephone Charges to Depts	66	134	80		150
4080 Household Expense	632	233	500		500
4083 Household Expense - Laundry	2,458	2,873	2,700		3,000
4086 Household Expense - Janitorial / Custodial	2,520	2,520	2,520		2,520
4100 Insurance - Premium	811	732	1,404		1,404
4140 Maintenance - Equipment	805	1,635	320		1,750
4144 Maintenance - Computer System / Software / License	2,702	2,670	4,250		4,250
4145 Maintenance - Equipment Parts	580	989	700		1,000
4160 Maintenance Vehicles - Service Contract	228,484	254,687	236,000		236,000
4161 Maintenance Vehicles - Parts/Direct Chrg	501	(245)	730		730
4162 Maintenance Vehicles - Supplies	5,160	8,634	5,650		9,000
4163 Maintenance Vehicles - Inventory	93,494	94,049	98,000		98,000
4164 Maintenance Vehicles - Tires and Tubes	95,058	128,679	120,000		130,000
4165 Maintenance Vehicles - Oil and Grease	99	-	200		200
4197 Maintenance - Building Supplies	72	92	125		125
4260 Office Expense	893	1,381	-		-
4261 Postage	69	62	-		-
4262 Software	-	-	2,500		2,500
4264 Books/Manuals	-	-	100		100
4300 Professional and Specialized Services	506	44	475		475
4334 Fire Prevention and Inspection	225	33	350		350
4420 Rents and Leases - Equipment	3,371	3,391	200		200
4460 Small Tools and Instruments	438	616	900		900
4461 Minor Equipment	143	1,107	1,000		1,000
4500 Special Departmental Expense	-	318	-		-
4501 Special Projects	291	175	150		150
4503 Staff Development	-	-	32,000		32,000
4507 Fire and Safety Supplies	134	240	1,000		1,000

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				Fund Title Service Activity	Fleet Transportation
Operating Detail	2012-13 Actual	2013-14 Actual Estimated	<input checked="" type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3		4	5
4566 Road: Plant Mix	9,878	-		-	-
4571 Road:Signs	-	26		-	-
4605 Vehicle - Rent or Lease	652	805		750	750
4606 Fuel Purchases	1,770	2,094		1,400	1,400
4620 Utilities	4,948	4,986		6,000	6,000
Services & Supplies	457,295	513,295		520,354	535,804
Other Charges					
5300 Interfund Expenditures	143,759	24,217		80,668	80,668
5301 Infrnd Exp: Telephone Equip & Support	945	-		-	-
5310 Infrnd Exp: County Counsel	110	136		-	-
5316 Infrnd Exp: IS Programming Support	60	-		-	-
5330 Infrnd Exp: Allocated Salaries/Benefits	-	31,598		44,601	44,601
Other Charges	144,874	55,951		125,269	125,269
Intrafund Charges and Abatements					
7250 Infrnd Transfers: Non General Fund	46,374	94,936		106,111	106,111
7380 Infrnd Abatement: Not General Fund	(46,374)	(94,936)		(106,111)	(106,111)
Intrafund Charges and Abatements	-	-		-	-
Appropriations for Contingencies					
7700 Appropriation for Contingencies	-	-		27,252	27,252
Appropriations for Contingencies	-	-		27,252	27,252
Depreciation					
5200 Depreciation	728,111	830,846		751,107	751,107
Depreciation	728,111	830,846		751,107	751,107
Total Operating Expenses	\$ 1,622,743	\$ 1,672,671		\$ 1,713,670	\$ 1,745,624
Operating Income (Loss)	\$ (46,913)	\$ 2,788		\$ (36,920)	\$ (36,920)
Non-Operating Revenue (Expenses)					
0400 Interest	\$ 4,078	\$ 3,823		\$ 3,350	\$ 3,350
1942 Miscellaneous Reimbursement	100	39,849		3,570	3,570
2000 Sale of Fixed Assets	3,112	(45,183)		-	-
Total Non-Operating Revenue (Expenses)	\$ 7,290	\$ (1,511)		\$ 6,920	\$ 6,920
Income Before Capital Contributions and Transfers	\$ (39,623)	\$ 1,277		\$ (30,000)	\$ (30,000)
Capital Contributions	\$ -	\$ 25,931		\$ -	\$ -
2022 Operating Transfers In: Fleet	9,584	55,773		-	-
7100 Residual Equity Transfer out	-	21,048		-	-
Change in Net Assets	\$ (30,039)	\$ 104,029		\$ (30,000)	\$ (30,000)
Net Assets - Beginning Balance	-	(30,039)		73,990	73,990
Net Assets - Ending Balance	\$ (30,039)	\$ 73,990		\$ 43,990	\$ 43,990
Capital Assets					
6040 Fixed Assets - Equipment	\$ 9,133	\$ 10,945		\$ -	\$ -
6045 Fixed assets - Vehicles	832,701	1,159,451		1,360,500	1,365,000
TOTAL Capital Assets	\$ 841,834	\$ 1,170,396		\$ 1,360,500	\$ 1,365,000