

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 County Budget Act January 2010 Edition, revision #1	El Dorado County Operation of Internal Service Fund Fiscal Year 2015-16			Schedule 10	
Operating Detail	2013-14 Actual	2014-15 Actual Estimated <input checked="" type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors	
1	2	3	4	5	
Operating Revenues					
1760 Risk Management Program Services	\$ 32,679,856	\$ 37,425,731	\$ 40,831,811	\$	40,831,811
1800 Interfund Revenue	-	1,597	-	-	-
Charges for Services	32,679,856	37,427,328	40,831,811		40,831,811
Total Operating Revenues	\$ 32,679,856	\$ 37,427,328	\$ 40,831,811	\$	40,831,811
Operating Expenses					
Salaries and Employee Benefits					
3000 Permanent Employees / Elected Officials	\$ 331,398	\$ 292,666	\$ 406,139	\$	406,139
3002 Overtime	19	915	-	-	-
3004 Other Compensation	1,455,898	24,698	2,130		2,130
3020 Employer Share - Employee Retirement	61,729	56,773	89,922		89,922
3022 Employer Share - Medi Care	5,096	4,436	5,889		5,888
3040 Employer Share - Health Insurance	4,555,307	33,219	18,143		18,143
3042 Employer Share - Long Term Disab Insurance	509	465	856		1,080
3043 Employer Share - Deferred Compensation	1,644	400	-		-
3046 Retiree Health - Defined Contributions	6,428	6,838	8,218		8,218
3060 Employer Share - Workers' Compensation	7,813	32,165	50,444		50,444
3080 Flexible Benefits	12,301	16,823	33,000		33,000
Salaries and Employee Benefits	6,438,142	469,398	614,741		614,964
4020 Clothing & Personal Supplies	14	-	-		-
4041 Cnty Pass thru Telephone Charges to Depts	186	120	-		-
4080 Household Expense	59	56	-		-
4100 Insurance - Premium	25,244	82,459	67,840		67,840
4101 Insurance - Premium Additional Liability	2,131,195	3,321,040	3,016,552		3,016,552
4104 Insurance - Current Year Claims	30,966,022	30,877,696	34,970,862		34,970,639
4144 Maintenance - Computer System/Software/License	-	91,670	-		-
4220 Memberships	485	735	500		500
4221 Memberships - Legislative Advocacy	30,889	30,889	31,000		31,000
4260 Office Expense	2,977	1,521	2,916		2,916
4261 Postage	3,821	3,530	4,000		4,000
4262 Software	-	632	-		-
4263 Subscription / Newspaper / Journal	580	580	500		500
4264 Books / Manuals	20	-	-		-
4266 Printing / Duplicating	5,114	38	5,000		5,000
4300 Professional and Specialized Services	9,017	100,995	246,000		246,000
4304 Agency Administrative Fee	240,300	198,633	359,846		359,846
4313 Legal Services	10,223	8,160	15,000		15,000
4315 Contract Legal Attorney	516,306	445,761	586,501		586,501
4323 Psychiatric Medical Services	-	3,510	5,000		5,000
4324 Med, Dental, and Lab Services	-	11,244	60,000		60,000
4338 Third Party Administrator - Risk Mngmt	513,468	521,838	554,212		554,212
4400 Publication and Legal Notices	-	200	700		700
4420 Rents and Leases - Equipment	-	400	800		800
4440 Rents and Leases - Building and Improvements	-	206	-		-
4461 Minor Equipment	553	1,898	650		650
4462 Equipment - Computer	52	8,972	-		-
4500 Special Department Expense	1,350	1,280	500		500
4502 Educational Materials	899	222	-		-

State Controller Schedules County Budget Act January 2010 Edition, revision #1	El Dorado County Operation of Internal Service Fund Fiscal Year 2015-16			Schedule 10	
				Fund Title Service Activity	Risk Self Insurance
Operating Detail	2013-14 Actual	2014-15 Actual Estimated	<input checked="" type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3		4	5
4503 Staff Development	5,140	6,790		-	-
4507 Fire and Safety Supplies	3,750	1,682		4,250	4,250
4600 Transportation and Travel	120	662		100	100
4602 Employee - Private Auto Mileage	1,544	754		-	-
4605 Rent and Lease: Vehicle	-	65		-	-
4606 Fuel Purchases	-	20		-	-
4608 Hotel Accomodations	102	2,218		-	-
Services and Supplies	34,469,430	35,726,474		39,932,729	39,932,506
Other Charges					
5140 Judgments and Damages	18,565	-		-	-
5190 IBNR & Reserves	5,471,885	-		-	-
5300 Interfund Expenditures	364,315	314,507		372,857	372,857
5304 Intrfnd Exp: Mail Service	3,264	3,271		2,767	2,767
5305 Intrfnd Exp: Stores Support	110	-		517	517
5310 Intrfnd Exp: County Counsel	48,368	48,042		50,000	50,000
5316 Intrfnd Exp: IS Programming Support	1,155	413		7,000	7,000
5318 Intrfnd Exp: Maintenance Bldg & Imprv	101	4,211		-	-
5321 Intrfnd Exp: Collections	3,254	5,601		3,500	3,500
Other Charges	5,911,015	376,044		436,641	436,641
Intrafund Charges and Abatements					
7250 Intrfnd Transfers: Non General Fund	1,884,609	2,221,870		2,379,765	2,517,954
7380 Intrfnd Abatement: Not General Fund	(1,884,609)	(2,221,870)		(2,379,765)	(2,517,954)
Intrafund Charges and Abatements	-	-		-	-
Depreciation					
5200 Depreciation	3,682	3,682		4,000	4,000
Depreciation	3,682	3,682		4,000	4,000
Total Operating Expenses	\$ 46,822,268	\$ 36,575,599		\$ 40,988,111	\$ 40,988,111
Operating Income (Loss)	\$ (14,142,412)	\$ 851,729		\$ (156,300)	\$ (156,300)
Non-Operating Revenue (Expenses)					
0161 Transportation Development Act	\$ 40,946	\$ -		\$ -	\$ -
0400 Interest	64,364	61,645		30,000	30,000
1940 Miscellaneous Revenue	113,059	55,045		-	-
1942 Miscellaneous Reimbursement	309,023	36,742		-	-
Total Non-Operating Revenue (Expenses)	\$ 527,392	\$ 153,432		\$ 30,000	\$ 30,000
Income Before Capital Contributions and Transfers	\$ (13,615,020)	\$ 1,005,161		\$ (126,300)	\$ (126,300)
Capital Contributions	\$ -	\$ -		\$ -	\$ -
Change in Net Assets	\$ (13,615,020)	\$ 1,005,161		\$ (126,300)	\$ (126,300)
Net Assets - Beginning Balance	(45,965,474)	(59,580,494)		(58,575,333)	(58,575,333)
Net Assets - Ending Balance	\$ (59,580,494)	\$ (58,575,333)		\$ (58,701,633)	\$ (58,701,633)

State Controller Schedules County Budget Act January 2010 Edition, revision #1	El Dorado County Operation of Internal Service Fund Fiscal Year 2015-16			Schedule 10	
				Fund Title Service Activity	Fleet Transportation
Operating Detail	2013-14 Actual	2014-15 Actual Estimated <input checked="" type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors	
1	2	3	4	5	
Operating Revenues					
1740 Charges for Services	\$ 1,570,505	\$ 2,018,100	\$ 1,758,112	\$ 1,766,159	
1800 Interfund Revenue	38,530	41,405	41,660	41,660	
Charges for Services	1,609,035	2,059,505	1,799,772	1,807,819	
1949 Auto Physical Damage	66,424	71,216	55,980	55,980	
Miscellaneous Revenues	66,424	71,216	55,980	55,980	
Total Operating Revenues	\$ 1,675,459	\$ 2,130,721	\$ 1,855,752	\$ 1,863,799	
Operating Expenses					
Salaries & Employee Benefits					
3000 Permanent Employees / Elected Officials	\$ 165,079	\$ 190,417	\$ 202,225	\$ 202,225	
3002 Overtime	127	73	-	-	
3004 Other Compensation	7,283	5,956	900	7,900	
3020 Employer Share - Employee Retirement	29,423	32,735	36,683	36,683	
3022 Employer Share - Medi Care	2,351	2,681	2,932	2,932	
3040 Employer Share - Health Insurance	41,510	69,359	61,525	61,525	
3041 Employer Share - Unemployment Insurance	238	-	-	-	
3042 Employer Share - Long Term Disab Insurance	282	311	506	506	
3046 Retiree Health - Defined Contributions	4,863	3,907	4,109	4,109	
3060 Employer Share - Workers' Compensation	21,422	18,367	18,081	18,081	
Salaries & Employee Benefits	272,578	323,806	326,961	333,961	
4020 Clothing and Personal Supplies	331	-	350	350	
4041 Cnty Pass thru Telephone Charges to Depts	5	3	-	-	
4080 Household Expense	134	176	80	80	
4083 Household Expense - Laundry	233	174	500	500	
4086 Household Expense - Janitorial / Custodial	2,873	2,824	3,000	3,000	
4100 Insurance - Premium	2,520	2,820	3,240	3,240	
4140 Maintenance - Equipment	732	1,404	1,507	1,507	
4144 Maintenance - Computer System / Software / License	1,635	2,867	2,600	2,600	
4145 Maintenance - Equipment Parts	2,670	2,900	5,000	5,000	
4160 Maintenance Vehicles - Service Contract	989	512	1,000	1,000	
4161 Maintenance Vehicles - Parts/Direct Chrg	254,687	200,688	255,000	255,000	
4162 Maintenance Vehicles - Supplies	(245)	1,413	730	730	
4163 Maintenance Vehicles - Inventory	8,634	7,215	9,000	9,000	
4164 Maintenance Vehicles - Tires and Tubes	94,049	107,044	112,000	112,000	
4197 Maintenance - Building Supplies	128,679	131,413	132,000	132,000	
4260 Office Expense	92	4,230	100	100	
4261 Postage	1,381	-	-	-	
4262 Software	62	-	-	-	
4263 Subscription/Newspaper/Journals	-	1,500	1,500	1,500	
4264 Books/Manuals	-	-	100	100	
4300 Professional and Specialized Services	44	609	-	-	
4334 Fire Prevention and Inspection	33	165	350	350	
4420 Rents and Leases - Equipment	3,391	194	7,880	7,880	
4460 Small Tools and Instruments	616	277	600	600	
4461 Minor Equipment	1,107	2,392	1,500	1,500	
4463 Equip: Telephone & Radio	318	-	-	-	
4500 Special Departmental Expense	175	-	150	150	
4501 Special Projects	-	-	30,000	30,000	
4503 Staff Development	240	190	1,000	1,000	

State Controller Schedules County Budget Act January 2010 Edition, revision #1	El Dorado County Operation of Internal Service Fund Fiscal Year 2015-16			Schedule 10	
				Fund Title Service Activity	Fleet Transportation
Operating Detail	2013-14 Actual	2014-15 Actual Estimated	<input checked="" type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3		4	5
4571 Road:Signs	26	11		-	-
4605 Vehicle - Rent or Lease	805	925		800	800
4606 Fuel Purchases	2,094	1,466		1,800	1,800
4620 Utilities	4,986	4,357		6,000	6,000
Services & Supplies	513,295	477,768		577,787	577,787
Other Charges					
5300 Interfund Expenditures	24,217	50,649		118,884	118,884
5310 Infrnd Exp: County Counsel	136	168		-	-
5330 Infrnd Exp: Allocated Salaries/Benefits	31,598	43,483		46,527	47,574
Other Charges	55,951	94,300		165,411	166,458
Intrafund Charges and Abatements					
7250 Infrnd Transfers: Non General Fund	94,936	80,441		108,800	108,800
7380 Infrnd Abatement: Not General Fund	(94,936)	(80,441)		(108,800)	(108,800)
Intrafund Charges and Abatements	-	-		-	-
Appropriations for Contingencies					
7700 Appropriation for Contingencies	-	-		119,000	224,000
Appropriations for Contingencies	-	-		119,000	224,000
Depreciation					
5200 Depreciation	830,846	821,803		841,413	841,413
Depreciation	830,846	821,803		841,413	841,413
Total Operating Expenses	\$ 1,672,671	\$ 1,717,678		\$ 2,030,572	\$ 2,143,619
Operating Income (Loss)	\$ 2,789	\$ 413,043		\$ (174,820)	\$ (279,820)
Non-Operating Revenue (Expenses)					
0400 Interest	\$ 3,823	\$ 4,871		\$ 3,820	\$ 3,820
0880 State - Other	-	1,500		-	-
1940 Miscellaneous Revenue	-	1,031		-	-
1942 Miscellaneous Reimbursement	39,849	34,718		22,000	22,000
2000 Sale of Fixed Assets	(45,183)	(33,080)		-	-
Total Non-Operating Revenue (Expenses)	\$ (1,511)	\$ 9,040		\$ 25,820	\$ 25,820
Income Before Capital Contributions and Transfers	\$ 1,278	\$ 422,083		\$ (149,000)	\$ (254,000)
Capital Contributions	\$ 25,931	\$ -		\$ -	\$ -
2022 Operating Transfers In: Fleet	55,773	-		119,000	119,000
7100 Residual Equity Transfer Out	(21,048)	-		-	-
Change in Net Assets	\$ 61,935	\$ 422,083		\$ (30,000)	\$ (135,000)
Net Assets - Beginning Balance	8,339,328	8,401,264		8,823,348	8,823,348
Net Assets - Ending Balance	\$ 8,401,264	\$ 8,823,348		\$ 8,793,348	\$ 8,688,348
Capital Assets					
6040 Fixed Assets - Equipment	\$ 10,945	\$ -		\$ -	\$ -
6045 Fixed assets - Vehicles	1,159,451	1,127,681		1,774,000	1,798,572
TOTAL Capital Assets	\$ 1,170,396	\$ 1,127,681		\$ 1,774,000	\$ 1,798,572