

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 2016-17**

**Schedule 10**

<b>Fund Title</b>	<b>Risk</b>
<b>Service Activity</b>	<b>Self Insurance</b>

Operating Detail	2014-15 Actual	2015-16 Actual Estimated <input checked="" type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5

<b>Operating Revenues</b>				
1760 Risk Management Program Services	\$ 37,425,731	\$ 38,324,316	\$ 47,368,160	\$ 47,368,160
1800 Interfund Revenue	1,597	-	-	-
<b>Charges for Services</b>	<b>37,425,731</b>	<b>38,324,316</b>	<b>47,368,160</b>	<b>47,368,160</b>
<b>Total Operating Revenues</b>	<b>\$ 37,425,731</b>	<b>\$ 38,324,316</b>	<b>\$ 47,368,160</b>	<b>\$ 47,368,160</b>

**Operating Expenses**

<b>Salaries and Employee Benefits</b>				
3000 Permanent Employees / Elected Officials	\$ 292,666	\$ 341,430	\$ 424,091	\$ 424,091
3002 Overtime	915	-	-	-
3004 Other Compensation	24,698	25,244	-	-
3020 Employer Share - Employee Retirement	56,776	70,944	96,610	96,610
3022 Employer Share - Medi Care	4,436	5,412	6,149	6,149
3040 Employer Share - Health Insurance	33,219	45,048	54,244	54,244
3042 Employer Share - Long Term Disab Insurance	465	506	1,062	1,062
3043 Employer Share - Deferred Compensation	400	1,789	3,518	3,518
3046 Retiree Health - Defined Contributions	6,838	8,218	8,417	8,417
3060 Employer Share - Workers' Compensation	32,165	50,444	77,853	77,853
3080 Flexible Benefits	16,823	17,059	33,000	33,000
Change in Compensated Absences	-	-	-	-
<b>Salaries and Employee Benefits</b>	<b>469,401</b>	<b>566,095</b>	<b>704,944</b>	<b>704,944</b>
4041 Cnty Pass thru Telephone Charges to Depts	120	161	120	120
4080 Household Expense	56	-	-	-
4100 Insurance - Premium	82,459	67,840	160,244	160,244
4101 Insurance - Premium Additional Liability	3,321,040	2,332,006	4,292,726	4,292,726
4104 Insurance - Current Year Claims	30,877,696	32,364,614	39,740,216	39,740,216
4144 Maintenance - Computer System/Software/License	91,670	10,148	11,500	11,500
4200 Med, Dental, and Lab Services	-	105	150	150
4220 Memberships	735	535	500	500
4221 Memberships - Legislative Advocacy	30,889	30,889	33,000	33,000
4260 Office Expense	1,521	1,453	3,000	3,000
4261 Postage	3,530	4,061	4,000	4,000
4262 Software	632	-	-	-
4263 Subscription / Newspaper / Journal	580	-	500	500
4266 Printing / Duplicating	38	159	5,000	5,000
4300 Professional and Specialized Services	100,995	38,852	247,000	247,000
4304 Agency Administrative Fee	198,633	142,712	359,846	359,846
4313 Legal Services	8,160	-	15,000	15,000
4315 Contract Legal Attorney	445,761	694,927	590,000	590,000
4323 Psychiatric Medical Services	3,510	-	5,000	5,000
4324 Med, Dental, and Lab Services	11,244	1,409	60,000	60,000
4338 Third Party Administrator - Risk Mngmt	521,838	531,415	554,210	554,210
4400 Publication and Legal Notices	200	533	1,100	1,100
4420 Rents and Leases - Equipment	400	-	800	800
4440 Rents and Leases - Building and Improvements	206	165	500	500
4461 Equipment - Minor	1,898	1,218	650	650
4462 Equipment - Computer	8,972	-	-	-
4500 Special Department Expense	1,280	70	500	500
4502 Educational Materials	222	256	50	50
4503 Staff Development	6,790	-	-	-
4507 Fire and Safety Supplies	1,682	-	4,250	4,250

State Controller Schedules County Budget Act January 2010 Edition, revision #1	El Dorado County Operation of Internal Service Fund Fiscal Year 2016-17			Schedule 10	
				Fund Title Service Activity	Risk Self Insurance
Operating Detail	2014-15 Actual	2015-16 Actual Estimated	<input checked="" type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3		4	5
4529 Software License	-	1,270		1,350	1,350
4600 Transportation and Travel	662	23		100	100
4602 Employee - Private Auto Mileage	754	291		-	-
4605 Rent and Lease: Vehicle	65	294		-	-
4606 Fuel Purchases	20	72		-	-
4608 Hotel Accomodations	2,218	-		-	-
<b>Services and Supplies</b>	<b>35,722,755</b>	<b>36,224,798</b>		<b>46,091,212</b>	<b>46,091,212</b>
<b>Other Charges</b>					
5300 Interfund Expenditures	314,507	383,683		531,186	531,186
5304 Infrnd Exp: Mail Service	3,271	2,767		2,797	2,797
5305 Infrnd Exp: Stores Support	-	517		175	175
5310 Infrnd Exp: County Counsel	48,042	94,253		75,000	75,000
5316 Infrnd Exp: IS Programming Support	413	579		-	-
5318 Infrnd Exp: Maintenance Build & Imprv	4,211	5,110		-	-
5321 Infrnd Exp: Collections	5,601	4,884		1,000	1,000
<b>Other Charges</b>	<b>376,044</b>	<b>491,792</b>		<b>610,158</b>	<b>610,158</b>
<b>Intrafund Charges and Abatements</b>					
7250 Infrnd Transfers: Non General Fund	2,221,870	3,222,341		2,871,062	2,871,062
7380 Infrnd Abatement: Not General Fund	(2,221,870)	(3,222,341)		(2,871,063)	(2,871,063)
<b>Intrafund Charges and Abatements</b>	<b>-</b>	<b>-</b>		<b>(1)</b>	<b>(1)</b>
<b>Depreciation</b>					
5200 Depreciation	3,682	2,775		4,000	4,000
<b>Depreciation</b>	<b>3,682</b>	<b>2,775</b>		<b>4,000</b>	<b>4,000</b>
<b>Total Operating Expenses</b>	<b>\$ 36,571,883</b>	<b>\$ 37,285,460</b>		<b>\$ 47,410,313</b>	<b>\$ 47,410,313</b>
<b>Operating Income (Loss)</b>	<b>\$ 853,848</b>	<b>\$ 1,038,857</b>		<b>\$ (42,153)</b>	<b>\$ (42,153)</b>
<b>Non-Operating Revenue (Expenses)</b>					
0400 Interest	\$ 61,645	\$ 112,906		\$ 42,253	\$ 42,253
1742 Miscellaneous Copy Fees	-	-		-	-
1940 Miscellaneous Revenue	55,045	100		-	-
1942 Miscellaneous Reimbursement	36,742	738,006		-	-
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ 153,431</b>	<b>\$ 851,011</b>		<b>\$ 42,253</b>	<b>\$ 42,253</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 1,007,279</b>	<b>\$ 1,889,868</b>		<b>\$ 100</b>	<b>\$ 100</b>
Capital Contributions	\$ -	\$ -		\$ -	\$ -
2022 Operating Transfers In: Fleet	-	-		-	-
<b>Change in Net Assets</b>	<b>\$ 1,007,279</b>	<b>\$ 1,889,868</b>		<b>\$ 100</b>	<b>\$ 100</b>
<b>Net Assets - Beginning Balance</b>	<b>(59,580,494)</b>	<b>(58,573,215)</b>		<b>(56,683,347)</b>	<b>(56,683,347)</b>
<b>Net Assets - Ending Balance</b>	<b>\$ (58,573,215)</b>	<b>\$ (56,683,347)</b>		<b>\$ (56,683,247)</b>	<b>\$ (56,683,247)</b>

State Controller Schedules County Budget Act January 2010 Edition, revision #1	El Dorado County Operation of Internal Service Fund Fiscal Year 2016-17			Schedule 10	
				Fund Title Service Activity	Fleet Transportation
Operating Detail	2014-15 Actual	2015-16 Actual Estimated	<input checked="" type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3		4	5
<b>Operating Revenues</b>					
1740 Charges for Services	\$ 2,018,100	\$ 2,117,496		\$ 1,844,112	\$ 1,844,112
1800 Interfund Revenue	41,405	50,235		36,000	36,000
<b>Charges for Services</b>	<b>2,059,505</b>	<b>2,167,731</b>		<b>1,880,112</b>	<b>1,880,112</b>
1949 Auto Physical Damage	71,216	53,067		62,450	62,450
<b>Miscellaneous Revenues</b>	<b>71,216</b>	<b>53,067</b>		<b>62,450</b>	<b>62,450</b>
<b>Total Operating Revenues</b>	<b>\$ 2,130,721</b>	<b>\$ 2,220,798</b>		<b>\$ 1,942,562</b>	<b>\$ 1,942,562</b>
<b>Operating Expenses</b>					
<b>Salaries &amp; Employee Benefits</b>					
3000 Permanent Employees / Elected Officials	\$ 190,417	\$ 202,385		\$ 209,056	\$ 209,056
3001 Temporary Employees	-	-		13,000	13,000
3002 Overtime	73	-		-	-
3004 Other Compensation	5,956	4,623		900	900
3020 Employer Share - Employee Retirement	32,735	36,826		39,261	39,261
3022 Employer Share - Medi Care	2,681	2,894		3,031	3,031
3040 Employer Share - Health Insurance	69,359	68,797		73,800	73,800
3042 Employer Share - Long Term Disab Insurance	311	321		523	523
3046 Retiree Health - Defined Contributions	3,907	4,109		4,209	4,209
3060 Employer Share - Workers' Compensation	18,367	18,081		2,278	2,278
<b>Salaries &amp; Employee Benefits</b>	<b>323,806</b>	<b>338,035</b>		<b>346,058</b>	<b>346,058</b>
4020 Clothing and Personal Supplies	-	83		350	350
4040 Telephone Company Vendor Payments	3	5		-	-
4041 Cnty Pass thru Telephone Charges to Depts	176	160		220	220
4080 Household Expense	174	401		500	500
4083 Household Expense - Laundry	2,824	2,640		3,000	3,000
4086 Household Expense - Janitorial / Custodial	2,820	3,240		3,240	3,240
4100 Insurance - Premium	1,404	1,507		1,704	1,704
4140 Maintenance - Equipment	2,867	1,456		2,600	2,600
4144 Maintenance - Computer System / Software / License	2,900	2,830		3,500	3,500
4145 Maintenance - Equipment Parts	512	84		1,000	1,000
4160 Maintenance Vehicles - Service Contract	200,688	235,964		230,000	230,000
4161 Maintenance Vehicles - Parts/Direct Chrg	1,413	481		730	730
4162 Maintenance Vehicles - Supplies	7,215	7,484		9,000	9,000
4163 Maintenance Vehicles - Inventory	107,044	108,243		112,000	112,000
4164 Maintenance Vehicles - Tires and Tubes	131,413	120,638		132,000	132,000
4197 Maintenance - Building Supplies	4,230	5		100	100
4264 Books/Manuals	1,500	1,500		1,500	1,500
4300 Professional and Specialized Services	-	-		100	100
4324 Medical, Dental and Lab Services	609	-		-	-
4334 Fire Prevention and Inspection	165	190		350	350
4420 Rents and Leases - Equipment	194	194		50,200	50,200
4460 Small Tools and Instruments	277	451		600	600
4461 Minor Equipment	2,392	2,330		6,500	6,500
4463 Equipment: Telephone and Radio	-	68		-	-
4500 Special Departmental Expense	-	189		400	400
4501 Special Projects	-	-		91,000	91,000
4503 Staff Development	190	295		1,000	1,000
4571 Road:Signs	11	-		-	-
4605 Vehicle - Rent or Lease	925	1,260		1,000	1,000
4606 Fuel Purchases	1,466	901		5,000	5,000

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					Fund Title Service Activity	Fleet Transportation
Operating Detail		2014-15 Actual	2015-16 Actual Estimated <input checked="" type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors	
1		2	3	4	5	
4620	Utilities	4,357	5,563	6,000	6,000	
	<b>Services &amp; Supplies</b>	<b>477,768</b>	<b>498,163</b>	<b>663,594</b>	<b>663,594</b>	
	<b>Other Charges</b>					
5300	Interfund Expenditures	50,649	117,883	118,851	118,851	
5310	Intrfnd Exp: County Counsel	168	-	-	-	
5330	Intrfnd Exp: Allocated Salaries/Benefits	43,483	54,246	55,424	55,424	
	<b>Other Charges</b>	<b>94,300</b>	<b>172,129</b>	<b>174,275</b>	<b>174,275</b>	
	<b>Intrafund Charges and Abatements</b>					
7250	Intrfnd Transfers: Non General Fund	80,441	89,695	108,800	108,800	
7380	Intrfnd Abatement: Not General Fund	(80,441)	(89,695)	(108,800)	(108,800)	
	<b>Intrafund Charges and Abatements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Appropriations for Contingencies</b>					
7700	Appropriation for Contingencies	-	-	137,883	263,783	
	<b>Appropriations for Contingencies</b>	<b>-</b>	<b>-</b>	<b>137,883</b>	<b>263,783</b>	
	<b>Depreciation</b>					
5200	Depreciation	821,803	831,622	836,202	836,202	
	<b>Depreciation</b>	<b>821,803</b>	<b>831,622</b>	<b>836,202</b>	<b>836,202</b>	
<b>Total Operating Expenses</b>		<b>\$ 1,717,677</b>	<b>\$ 1,839,949</b>	<b>\$ 2,158,012</b>	<b>\$ 2,283,912</b>	
<b>Operating Income (Loss)</b>		<b>\$ 413,044</b>	<b>\$ 380,849</b>	<b>\$ (215,450)</b>	<b>\$ (341,350)</b>	
<b>Non-Operating Revenue (Expenses)</b>						
0400	Interest	\$ 4,871	\$ 8,276	\$ 4,350	\$ 4,350	
1940	Miscellaneous Revenue	1,031	-	-	-	
1942	Miscellaneous Reimbursement	34,718	-	15,000	15,000	
2000	Sale of Fixed Assets	(33,080)	(128,108)	-	-	
<b>Total Non-Operating Revenue (Expenses)</b>		<b>\$ 7,540</b>	<b>\$ (119,832)</b>	<b>\$ 19,350</b>	<b>\$ 19,350</b>	
<b>Income Before Capital Contributions and Transfers</b>		<b>\$ 420,584</b>	<b>\$ 261,017</b>	<b>\$ (196,100)</b>	<b>\$ (322,000)</b>	
	Capital Contributions	\$ -	\$ -	\$ -	\$ -	
2022	Operating Transfers In: Fleet	-	164,560	258,000	292,000	
<b>Change in Net Assets</b>		<b>\$ 420,584</b>	<b>\$ 425,577</b>	<b>\$ 61,900</b>	<b>\$ (30,000)</b>	
<b>Net Assets - Beginning Balance</b>		<b>8,401,264</b>	<b>8,821,848</b>	<b>9,247,425</b>	<b>9,247,425</b>	
<b>Net Assets - Ending Balance</b>		<b>\$ 8,821,848</b>	<b>\$ 9,247,425</b>	<b>\$ 9,309,325</b>	<b>\$ 9,217,425</b>	
<b>Capital Assets</b>						
6020	Fixed Assets - Building & Improvements	\$ -	\$ -	\$ 95,000	\$ 95,000	
6045	Fixed assets - Vehicles	1,127,681	1,768,512	1,078,000	1,140,000	
<b>TOTAL Capital Assets</b>		<b>\$ 1,127,681</b>	<b>\$ 1,768,512</b>	<b>\$ 1,173,000</b>	<b>\$ 1,235,000</b>	