

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 2017-18			Schedule 10	
				Fund Title Service Activity	Risk Self Insurance
Operating Detail	2015-16 Actual	2016-17 Actual Estimated <input checked="" type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Operating Revenues</b>					
1760 Risk Management Program Services	\$ 38,324,316	\$ 42,895,507	\$ 48,247,937	\$ 48,247,937	
<b>Charges for Services</b>	<b>38,324,316</b>	<b>42,895,507</b>	<b>48,247,937</b>	<b>48,247,937</b>	
<b>Total Operating Revenues</b>	<b>\$ 38,324,316</b>	<b>\$ 42,895,507</b>	<b>\$ 48,247,937</b>	<b>\$ 48,247,937</b>	

<b>Operating Expenses</b>					
<b>Salaries and Employee Benefits</b>					
3000 Permanent Employees / Elected Officials	\$ 341,430	\$ 411,061	\$ 422,133	\$ 422,133	
3002 Overtime	-	233	-	-	
3004 Other Compensation	25,244	16,170	-	-	
3020 Employer Share - Employee Retirement	70,944	87,043	81,395	81,395	
3022 Employer Share - Medi Care	5,412	6,086	6,121	6,121	
3040 Employer Share - Health Insurance	45,048	61,318	41,804	41,804	
3041 Employer Share - Unemployment Insurance	-	-	5,737	5,737	
3042 Employer Share - Long Term Disab Insurance	506	688	1,055	1,055	
3043 Employer Share - Deferred Compensation	1,789	4,629	3,504	3,504	
3046 Retiree Health - Defined Contributions	8,218	8,417	6,299	6,299	
3060 Employer Share - Workers' Compensation	50,444	77,853	69,421	69,421	
3080 Flexible Benefits	17,059	13,915	33,000	33,000	
<b>Salaries and Employee Benefits</b>	<b>566,095</b>	<b>687,412</b>	<b>670,469</b>	<b>670,469</b>	
4041 Cnty Pass thru Telephone Charges to Depts	161	125	120	120	
4080 Household Expense	-	23	-	-	
4100 Insurance - Premium	67,840	160,244	125,871	125,871	
4101 Insurance - Premium Additional Liability	2,332,006	2,206,917	5,100,884	5,100,884	
4104 Insurance - Current Year Claims	32,364,614	32,758,225	41,065,824	41,065,824	
4144 Maintenance - Computer Systems/Software/License	10,148	-	5,000	5,000	
4200 Med, Dental, and Lab Services	105	-	150	150	
4220 Memberships	535	-	-	-	
4221 Memberships - Legislative Advocacy	30,889	-	33,000	33,000	
4260 Office Expense	1,453	1,181	2,000	2,000	
4261 Postage	4,061	3,360	3,500	3,500	
4262 Software	-	138	-	-	
4263 Subscription / Newspaper / Journal	-	-	500	500	
4264 Books / Manuals	-	268	-	-	
4266 Printing / Duplicating	159	1,756	5,000	5,000	
4300 Professional and Specialized Services	38,852	55,357	52,000	52,000	
4304 Agency Administrative Fee	142,712	216,490	360,000	360,000	
4313 Legal Services	-	-	15,000	15,000	
4315 Contract Legal Attorney	694,927	597,115	600,000	600,000	
4323 Psychiatric Medical Services	-	600	2,481	2,481	
4324 Med, Dental, and Lab Services	1,409	1,741	30,000	30,000	
4338 Third Party Administrator - Risk Mngmt	531,415	512,515	590,208	590,208	
4400 Publication and Legal Notices	533	-	1,100	1,100	
4420 Rents and Leases - Equipment	-	-	800	800	
4440 Rents and Leases - Building and Improvements	165	165	500	500	
4461 Minor Equipment	1,218	8,233	650	650	
4500 Special Department Expense	70	1,125	-	-	
4502 Educational Materials	256	3,613	50	50	
4503 Staff Development	-	-	2,928	2,928	
4507 Fire and Safety Supplies	-	5,624	250	250	
4529 Software License	1,270	1,270	1,200	1,200	
4600 Transportation and Travel	23	-	250	250	

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

El Dorado County  
 Operation of Internal Service Fund  
 Fiscal Year 2017-18

Schedule 10

Fund Title Service Activity	Risk Self Insurance
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Operating Detail	2015-16 Actual	2016-17 Actual Estimated <input checked="" type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
4602 Employee - Private Auto Mileage	291	350	150	150
4605 Rent and Lease: Vehicle	294	829	-	-
4606 Fuel Purchases	72	367	-	-
<b>Services and Supplies</b>	<b>36,225,478</b>	<b>36,537,631</b>	<b>47,999,416</b>	<b>47,999,416</b>
<b>Other Charges</b>				
5300 Interfund Expenditures	383,683	482,928	571,319	571,319
5304 Infrnd Exp: Mail Service	2,767	2,797	2,957	2,957
5305 Infrnd Exp: Stores Support	517	175	-	-
5310 Infrnd Exp: County Counsel	94,253	79,697	85,000	85,000
5316 Infrnd Exp: IS Programming Support	579	170	-	-
5318 Infrnd Exp: Maint. Bldg & Imprv	5,110	2,021	-	-
5321 Infrnd Exp: Collections	4,884	3,277	250	250
<b>Other Charges</b>	<b>491,792</b>	<b>571,066</b>	<b>659,526</b>	<b>659,526</b>
<b>Intrafund Charges and Abatements</b>				
7250 Infrnd Transfers: Non General Fund	3,222,341	2,928,170	3,135,731	3,135,731
7380 Infrnd Abatement: Not General Fund	(3,222,341)	(2,928,170)	(3,135,730)	(3,135,730)
<b>Intrafund Charges and Abatements</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>1</b>
<b>Depreciation</b>				
5200 Depreciation	2,775	2,402	2,775	2,775
<b>Depreciation</b>	<b>2,775</b>	<b>2,402</b>	<b>2,775</b>	<b>2,775</b>
<b>Total Operating Expenses</b>	<b>\$ 37,286,140</b>	<b>\$ 37,798,511</b>	<b>\$ 49,332,187</b>	<b>\$ 49,332,187</b>
<b>Operating Income (Loss)</b>	<b>\$ 1,038,176</b>	<b>\$ 5,096,996</b>	<b>\$ (1,084,250)</b>	<b>\$ (1,084,250)</b>
<b>Non-Operating Revenue (Expenses)</b>				
0400 Interest	\$ 112,906	\$ 156,030	\$ -	\$ -
1940 Miscellaneous Revenue	100	50	-	-
1941 Miscellaneous Refund		59		
1942 Miscellaneous Reimbursement	738,006	619,505	1,084,250	1,084,250
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ 851,012</b>	<b>\$ 775,644</b>	<b>\$ 1,084,250</b>	<b>\$ 1,084,250</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 1,889,188</b>	<b>\$ 5,872,640</b>	<b>\$ -</b>	<b>\$ -</b>
Capital Contributions	\$ -	\$ -	\$ -	\$ -
<b>Change in Net Assets</b>	<b>\$ 1,889,188</b>	<b>\$ 5,872,640</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Assets - Beginning Balance</b>	<b>(58,576,933)</b>	<b>(56,687,745)</b>	<b>(50,815,105)</b>	<b>(50,815,105)</b>
<b>Net Assets - Ending Balance</b>	<b>\$ (56,687,745)</b>	<b>\$ (50,815,105)</b>	<b>\$ (50,815,105)</b>	<b>\$ (50,815,105)</b>

<b>State Controller Schedules</b> <b>County Budget Act</b> <b>January 2010 Edition, revision #1</b>	<b>El Dorado County</b> <b>Operation of Internal Service Fund</b> <b>Fiscal Year 2017-18</b>	<b>Schedule 10</b>				
		<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:70%; border-right: 1px solid black;">Fund Title</td> <td>Fleet</td> </tr> <tr> <td style="border-right: 1px solid black;">Service Activity</td> <td>Transportation</td> </tr> </table>	Fund Title	Fleet	Service Activity	Transportation
Fund Title	Fleet					
Service Activity	Transportation					

Operating Detail	2015-16 Actual	2016-17 Actual Estimated	<input checked="" type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3		4	5

Operating Revenues					
1740 Charges for Services	\$ 2,117,496	\$ 2,043,372		\$ 1,804,560	\$ 1,804,560
1800 Interfund Revenue	50,235	35,853		<b>35,900</b>	35,900
<b>Charges for Services</b>	<b>2,167,731</b>	<b>2,079,225</b>		<b>1,840,460</b>	<b>1,840,460</b>
1949 Auto Physical Damage	53,067	61,885		79,300	79,300
<b>Miscellaneous Revenues</b>	<b>53,067</b>	<b>61,885</b>		<b>79,300</b>	<b>79,300</b>
<b>Total Operating Revenues</b>	<b>\$ 2,220,798</b>	<b>\$ 2,141,110</b>		<b>\$ 1,919,760</b>	<b>\$ 1,919,760</b>

Operating Expenses					
<b>Salaries &amp; Employee Benefits</b>					
3000 Permanent Employees / Elected Officials	\$ 202,385	\$ 209,061		\$ 211,951	\$ 211,951
3001 Temporary Employees	-	7,704		13,000	13,000
3002 Overtime	-	40		-	-
3004 Other Compensation	4,623	3,366		900	900
3020 Employer Share - Employee Retirement	36,826	40,392		42,880	42,880
3022 Employer Share - Medi Care	2,894	3,108		3,073	3,073
3040 Employer Share - Health Insurance	68,797	67,638		73,032	73,032
3042 Employer Share - Long Term Disab Insurance	321	341		530	530
3046 Retiree Health - Defined Contributions	4,109	4,209		-	-
3060 Employer Share - Workers' Compensation	18,081	2,278		2,660	2,660
<b>Salaries &amp; Employee Benefits</b>	<b>338,035</b>	<b>338,136</b>		<b>348,026</b>	<b>348,026</b>
4020 Clothing and Personal Supplies	83	131		200	200
4040 Telephone Company Vendor Payments	5	3		5	5
4041 Cnty Pass thru Telephone Charges to Depts	160	70		200	200
4080 Household Expense	401	620		450	450
4083 Household Expense - Laundry	2,640	2,662		3,000	3,000
4086 Household Expense - Janitorial / Custodial	3,240	3,240		3,240	3,240
4100 Insurance - Premium	1,507	1,704		779	779
4140 Maintenance - Equipment	1,456	3,775		2,600	2,600
4144 Maintenance - Computer System / Software / License	2,830	2,851		5,500	5,500
4145 Maintenance - Equipment Parts	84	63		1,000	1,000
4160 Maintenance Vehicles - Service Contract	235,964	244,308		230,000	230,000
4161 Maintenance Vehicles - Parts/Direct Chrg	481	40		109,000	109,000
4162 Maintenance Vehicles - Supplies	7,484	9,483		9,000	9,000
4163 Maintenance Vehicles - Inventory	108,243	112,126		600	600
4164 Maintenance Vehicles - Tires and Tubes	120,638	134,088		140,000	140,000
4165 Maintenance Vehicles - Oil and Grease	-	101		-	-
4197 Maintenance - Building Supplies	5	462		100	100
4263 Subscription/Newspaper/Journals	1,500	471		1,500	1,500
4264 Books/Manuals	-	-		50	50
4300 Professional and Specialized Services	-	230		20,000	20,000
4334 Fire Prevention and Inspection	190	-		225	225
4420 Rents and Leases - Equipment	194	1,514		3,000	3,000
4460 Small Tools and Instruments	451	196		600	600
4461 Minor Equipment	2,330	7,786		3,400	3,400
4463 Equip: Telephone & Radio	68	129		-	-
4500 Special Departmental Expense	189	4,579		400	303,773
4503 Staff Development	295	295		1,000	1,000
4567 Road: AB Rock	-	164		-	-
4605 Vehicle - Rent or Lease	1,260	1,062		1,300	1,300
4606 Fuel Purchases	901	1,029		2,500	2,500

State Controller Schedules County Budget Act January 2010 Edition, revision #1		El Dorado County Operation of Internal Service Fund Fiscal Year 2017-18			Schedule 10	
				Fund Title Service Activity		Fleet Transportation
Operating Detail	2015-16 Actual	2016-17 Actual Estimated	<input checked="" type="checkbox"/>	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors	
1	2	3		4	5	
4620 Utilities	5,563	6,981		6,000	6,000	
<b>Services &amp; Supplies</b>	<b>498,220</b>	<b>540,163</b>		<b>545,649</b>	<b>849,022</b>	
<b>Other Charges</b>						
5300 Interfund Expenditures	117,883	182,296		148,244	148,244	
5310 Infrnd Exp: County Counsel	-	108		-	-	
5318 Infrnd Exp: Maint Bldg & Imprvmnts	-	683		-	-	
5330 Infrnd Exp: Allocated Salaries/Benefits	54,246	55,002		47,758	47,758	
<b>Other Charges</b>	<b>172,129</b>	<b>238,089</b>		<b>196,002</b>	<b>196,002</b>	
<b>Other Financing Uses</b>						
7100 Residual Equity Transfers Out	-	-		-	303,373	
<b>Other Financing Uses</b>					<b>303,373</b>	
<b>Intrafund Charges and Abatements</b>						
7250 Infrnd Transfers: Non General Fund	89,695	87,358		-	-	
7380 Infrnd Abatement: Not General Fund	(89,695)	(87,358)		-	-	
<b>Intrafund Charges and Abatements</b>						
<b>Appropriations for Contingencies</b>						
7700 Appropriation for Contingencies	-	-		261,000	286,000	
<b>Appropriations for Contingencies</b>				<b>261,000</b>	<b>286,000</b>	
<b>Depreciation</b>						
5200 Depreciation	831,622	844,049		846,333	846,333	
<b>Depreciation</b>	<b>831,622</b>	<b>844,049</b>		<b>846,333</b>	<b>846,333</b>	
<b>Total Operating Expenses</b>	<b>\$ 1,840,006</b>	<b>\$ 1,960,436</b>		<b>\$ 2,197,010</b>	<b>\$ 2,828,756</b>	
<b>Operating Income (Loss)</b>	<b>\$ 380,792</b>	<b>\$ 180,674</b>		<b>\$ (277,250)</b>	<b>\$ (908,996)</b>	
<b>Non-Operating Revenue (Expenses)</b>						
0400 Interest	\$ 8,276	\$ 12,143		\$ 8,750	\$ 8,750	
1942 Miscellaneous Reimbursement	-	6,134		7,500	7,500	
2000 Sale of Fixed Assets	(128,108)	(29,501)		-	-	
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ (119,832)</b>	<b>\$ (11,224)</b>		<b>\$ 16,250</b>	<b>\$ 16,250</b>	
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 260,960</b>	<b>\$ 169,450</b>		<b>\$ (261,000)</b>	<b>\$ (892,746)</b>	
Capital Contributions	\$ -	\$ -		\$ -	\$ -	
2022 Operating Transfers In: Fleet	164,560	344,547		261,000	286,000	
2100 Residual Equity Transfer In	-	-		-	303,373	
<b>Change in Net Assets</b>	<b>\$ 425,520</b>	<b>\$ 513,997</b>		<b>\$ -</b>	<b>\$ (303,373)</b>	
<b>Net Assets - Beginning Balance</b>	<b>9,247,425</b>	<b>9,672,945</b>		<b>10,186,942</b>	<b>10,186,942</b>	
<b>Net Assets - Ending Balance</b>	<b>\$ 9,672,945</b>	<b>\$ 10,186,942</b>		<b>\$ 10,186,942</b>	<b>\$ 9,883,569</b>	
<b>Capital Assets</b>						
6045 Fixed assets - Vehicles	\$ 1,768,512	\$ 1,202,052		\$ 1,491,000	\$ 1,100,000	
<b>TOTAL Capital Assets</b>	<b>\$ 1,768,512</b>	<b>\$ 1,202,052</b>		<b>\$ 1,491,000</b>	<b>\$ 1,100,000</b>	