

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 2018-19			Schedule 10	
Operating Detail	2016-17 Actual	2017-18 Actual Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors	
1	2	3	4	5	
Operating Revenues					
1760 Risk Management Program Services	\$ 42,895,507	\$ 41,037,390	\$ 50,274,566	\$ 50,274,566	
Charges for Services	42,895,507	41,037,390	50,274,566	50,274,566	
Total Operating Revenues	\$ 42,895,507	\$ 41,037,390	\$ 50,274,566	\$ 50,274,566	

Operating Expenses					
Salaries and Employee Benefits					
3000 Permanent Employees / Elected Officials	\$ 411,061	\$ 380,253	\$ 477,156	\$ 477,156	
3001 Temporary Help	-	285	22,403	22,403	
3002 Overtime	233	4,372	1,200	1,200	
3004 Other Compensation	16,170	28,078	10,000	10,000	
3020 Employer Share - Employee Retirement	87,043	79,386	98,836	98,836	
3022 Employer Share - Medi Care	6,086	6,428	6,920	6,920	
3040 Employer Share - Health Insurance	61,318	57,127	63,001	63,001	
3041 Employer Share - Unemployment Insurance	-	-	11,929	11,929	
3042 Employer Share - Long Term Disab Insurance	688	657	1,193	1,193	
3043 Employer Share - Deferred Compensation	4,629	4,617	3,894	3,894	
3046 Retiree Health - Defined Contributions	8,417	6,299	6,584	6,584	
3060 Employer Share - Workers' Compensation	77,853	69,421	54,793	54,793	
3080 Flexible Benefits	13,915	13,058	36,000	36,000	
Salaries and Employee Benefits	687,412	649,982	793,909	793,909	
4041 Cnty Pass thru Telephone Charges to Depts	125	-	-	-	
4080 Household Expense	23	-	-	-	
4100 Insurance - Premium	160,244	125,940	50,704	50,704	
4101 Insurance - Premium Additional Liability	2,206,917	2,399,667	5,516,299	5,516,299	
4104 Insurance - Current Year Claims	32,758,225	32,573,298	42,995,731	42,995,731	
4140 Maintenance Equipment	-	(11,423)	-	-	
4197 Maintenance Buildings	-	40	-	-	
4200 Med, Dental, and Lab Services	-	134	-	-	
4220 Memberships	-	200	-	-	
4221 Memberships - Legislative Advocacy	-	-	33,000	33,000	
4260 Office Expense	1,181	415	1,600	1,600	
4261 Postage	3,360	1,345	250	250	
4263 Subscription / Newspaper / Journal	-	-	230	230	
4264 Books / Manuals	268	-	-	-	
4266 Printing / Duplicating	1,756	1,931	2,500	2,500	
4300 Professional and Specialized Services	55,357	28,173	58,000	58,000	
4304 Agency Administrative Fee	216,490	218,253	245,000	245,000	
4308 External Information Services	-	1,597	-	-	
4313 Legal Services	-	-	11,717	11,717	
4315 Contract Legal Attorney	597,115	549,250	615,000	615,000	
4323 Psychiatric Medical Services	600	1,500	2,500	2,500	
4324 Med, Dental, and Lab Services	1,741	1,285	30,000	30,000	
4338 Third Party Administrator - Risk Mngmt	512,515	505,224	497,000	497,000	
4400 Publication and Legal Notices	-	-	250	250	
4440 Rents and Leases - Building and Improvements	165	214	-	-	
4460 Small Tools	-	411	500	500	
4461 Minor Equipment	8,233	536	-	-	
4500 Special Department Expense	1,125	-	-	-	
4502 Educational Materials	3,613	-	50	50	
4507 Fire and Safety Supplies	5,624	30,194	150	150	
4538 Software	138	(1,671)	-	-	

State Controller Schedules County Budget Act January 2010 Edition, revision #1	El Dorado County Operation of Internal Service Fund Fiscal Year 2018-19			Schedule 10	
Operating Detail	2016-17 Actual	2017-18 Actual Estimated <input checked="" type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors	
1	2	3	4	5	
4539 Software License	1,270	1,330	1,500	1,500	
4600 Transportation and Travel	-	576	1,200	1,200	
4602 Employee - Private Auto Mileage	350	53	250	250	
4605 Rent and Lease: Vehicle	829	1,066	-	-	
4606 Fuel Purchases	367	670	100	100	
4608 Hotel Accommodations	-	908	1,200	1,200	
4609 Staff Development	-	930	7,500	7,500	
Services and Supplies	36,537,631	36,432,043	50,072,231	50,072,231	
Other Charges					
5300 Interfund Expenditures	482,928	473,854	498,627	498,627	
5304 Infrnd Exp: Mail Service	2,797	2,957	3,331	3,331	
5305 Infrnd Exp: Stores Support	175	-	52	52	
5310 Infrnd Exp: County Counsel	79,697	96,547	85,000	85,000	
5316 Infrnd Exp: IS Programming Support	170	-	-	-	
5318 Infrnd Exp: Maint. Bldg & Imprv	2,021	4,318	2,300	2,300	
5321 Infrnd Exp: Collections	3,277	2,491	250	250	
Other Charges	571,066	580,167	589,560	589,560	
Intrafund Charges and Abatements					
7250 Infrnd Transfers: Non General Fund	2,928,170	2,966,834	3,115,609	3,115,609	
7380 Infrnd Abatement: Not General Fund	(2,928,170)	(2,966,834)	(3,115,609)	(3,115,609)	
Intrafund Charges and Abatements	-	-	-	-	
Depreciation					
5200 Depreciation	2,402	2,828	200	200	
Depreciation	2,402	2,828	200	200	
Total Operating Expenses	\$ 37,798,511	\$ 37,665,020	\$ 51,455,900	\$ 51,455,900	
Operating Income (Loss)	\$ 5,096,996	\$ 3,372,371	\$ (1,181,334)	\$ (1,181,334)	
Non-Operating Revenue (Expenses)					
0400 Interest	\$ 156,030	\$ 329,307	\$ -	\$ -	
1940 Miscellaneous Revenue	50	-	-	-	
1941 Miscellaneous Refund	59	-	-	-	
1942 Miscellaneous Reimbursement	619,505	444,572	-	-	
Total Non-Operating Revenue (Expenses)	\$ 775,644	\$ 773,879	\$ -	\$ -	
Income Before Capital Contributions and Transfers	\$ 5,872,640	\$ 4,146,250	\$ (1,181,334)	\$ (1,181,334)	
Capital Contributions	\$ -	\$ -	\$ -	\$ -	
Change in Net Assets	\$ 5,872,640	\$ 4,146,250	\$ (1,181,334)	\$ (1,181,334)	
Net Assets - Beginning Balance	(56,687,745)	(50,815,105)	(46,668,855)	(46,668,855)	
Net Assets - Ending Balance	\$ (50,815,105)	\$ (46,668,855)	\$ (47,850,189)	\$ (47,850,189)	

State Controller Schedules County Budget Act January 2010 Edition, revision #1	El Dorado County Operation of Internal Service Fund Fiscal Year 2018-19	Schedule 10		
		<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:70%; border-right: 1px solid black; padding: 2px;">Fund Title Service Activity</td> <td style="padding: 2px;">Fleet Transportation</td> </tr> </table>	Fund Title Service Activity	Fleet Transportation
Fund Title Service Activity	Fleet Transportation			

Operating Detail	2016-17 Actual	2017-18 Actual Estimated <input checked="" type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5

Operating Revenues				
1740 Charges for Services	\$ 2,043,372	\$ 2,077,507	\$ 1,808,270	\$ 1,808,270
1800 Interfund Revenue	35,853	34,596	55,900	55,900
Charges for Services	2,079,225	2,112,103	1,864,170	1,864,170
1949 Auto Physical Damage	61,885	81,701	79,300	79,300
Miscellaneous Revenues	61,885	81,701	79,300	79,300
Total Operating Revenues	\$ 2,141,110	\$ 2,193,803	\$ 1,943,470	\$ 1,943,470

Operating Expenses				
--------------------	--	--	--	--

Salaries & Employee Benefits				
3000 Permanent Employees / Elected Officials	\$ 209,061	\$ 211,620	\$ 211,951	\$ 211,951
3001 Temporary Employees	7,704	11,875	13,000	13,000
3002 Overtime	40	-	-	-
3004 Other Compensation	3,366	13,152	900	900
3020 Employer Share - Employee Retirement	40,392	43,207	52,457	52,457
3022 Employer Share - Medi Care	3,108	3,272	3,073	3,073
3040 Employer Share - Health Insurance	67,638	71,671	73,745	73,745
3041 Employer Share - Unemployment Insurance	-	-	485	485
3042 Employer Share - Long Term Disab Insurance	341	364	530	530
3046 Retiree Health - Defined Contributions	4,209	-	3,513	3,513
3060 Employer Share - Workers' Compensation	2,278	2,660	2,578	2,578
Salaries & Employee Benefits	338,136	357,821	362,232	362,232
4020 Clothing and Personal Supplies	131	-	200	200
4040 Telephone Company Vendor Payments	3	6	5	5
4041 Cnty Pass thru Telephone Charges to Depts	70	0	200	200
4080 Household Expense	620	169	450	450
4083 Household Expense - Laundry	2,662	2,157	3,000	3,000
4085 Household Expense - Refuse Disposal	-	46	-	-
4086 Household Expense - Janitorial / Custodial	3,240	3,390	3,800	3,800
4100 Insurance - Premium	1,704	779	892	892
4140 Maintenance - Equipment	3,775	1,875	2,600	2,600
4144 Maintenance - Computer System / Software / License	2,851	2,905	4,000	4,000
4145 Maintenance - Equipment Parts	63	231	1,000	1,000
4160 Maintenance Vehicles - Service Contract	244,308	206,773	230,000	230,000
4161 Maintenance Vehicles - Parts/Direct Chrg	40	934	109,000	109,000
4162 Maintenance Vehicles - Supplies	9,483	10,024	9,000	9,000
4163 Maintenance Vehicles - Inventory	112,126	120,724	600	600
4164 Maintenance Vehicles - Tires and Tubes	134,088	113,700	140,000	140,000
4165 Maintenance Vehicles - Oil and Grease	101	-	-	-
4197 Maintenance - Building Supplies	462	-	5,000	5,000
4260 Office Expense	-	148	-	-
4261 Postage	-	0	-	-
4263 Subscription/Newspaper/Journals	471	1,503	1,500	1,500
4264 Books/Manuals	-	-	50	50
4300 Professional and Specialized Services	230	477	20,000	20,000
4334 Fire Prevention and Inspection	-	-	225	225
4420 Rents and Leases - Equipment	1,514	193	3,000	3,000
4460 Small Tools and Instruments	196	533	600	600
4461 Minor Equipment	7,786	965	3,400	3,400
4463 Equip: Telephone & Radio	129	64	-	-
4500 Special Departmental Expense	4,579	100	400	400
4503 Staff Development	295	-	1,000	1,000
4567 Road: AB Rock	164	-	-	-
4605 Vehicle - Rent or Lease	1,062	1,312	1,300	1,300

State Controller Schedules County Budget Act January 2010 Edition, revision #1	El Dorado County Operation of Internal Service Fund Fiscal Year 2018-19			Schedule 10	
				Fund Title Service Activity	Fleet Transportation
Operating Detail	2016-17 Actual	2017-18 Actual Estimated <input checked="" type="checkbox"/>	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors	
1	2	3	4	5	
4606 Fuel Purchases	1,029	11,593	2,500	2,500	
4620 Utilities	6,981	7,321	6,000	6,000	
Services & Supplies	540,163	487,921	549,722	549,722	
Other Charges					
5300 Interfund Expenditures	182,296	131,205	128,229	128,229	
5310 Infrnd Exp: County Counsel	108	536	-	-	
5318 Infrnd Exp: Maint Bldg & Imprvmnts	683	3,872	-	-	
5330 Infrnd Exp: Allocated Salaries/Benefits	55,002	50,477	51,641	51,641	
Other Charges	238,089	186,089	179,870	179,870	
Other Financing Uses					
7000 Operating Transfers Out	52,763	-	-	-	
Other Financing Uses	52,763	-	-	-	
Residual Equity Transfers					
7100 Residual Equity Transfers Out	-	303,372	-	-	
Residual Equity Transfers Out	-	303,372	-	-	
Intrafund Charges and Abatements					
7250 Infrnd Transfers: Non General Fund	87,358	-	-	-	
7380 Infrnd Abatement: Not General Fund	(87,358)	-	-	-	
Intrafund Charges and Abatements	-	-	-	-	
Appropriations for Contingencies					
7700 Appropriation for Contingencies	-	-	331,313	331,313	
Appropriations for Contingencies	-	-	331,313	331,313	
Depreciation					
5200 Depreciation	844,049	885,445	846,333	846,333	
Depreciation	844,049	885,445	846,333	846,333	
Total Operating Expenses	\$ 2,013,199	\$ 2,220,649	\$ 2,269,470	\$ 2,269,470	
Operating Income (Loss)	\$ 127,911	\$ (26,846)	\$ (326,000)	\$ (326,000)	
Non-Operating Revenue (Expenses)					
0400 Interest	\$ 12,143	\$ 26,342	\$ 12,000	\$ 12,000	
1942 Miscellaneous Reimbursement	6,134	102,944	7,500	7,500	
2000 Sale of Fixed Assets	(29,501)	(16,631)	-	-	
Total Non-Operating Revenue (Expenses)	\$ (11,224)	\$ 112,654	\$ 19,500	\$ 19,500	
Income Before Capital Contributions and Transfers	\$ 116,687	\$ 85,808	\$ (306,500)	\$ (306,500)	
Capital Contributions	\$ -	\$ -	\$ -	\$ -	
2022 Operating Transfers In: Fleet	344,547	171,359	306,500	306,500	
2100 Residual Equity Transfer In	-	303,372	-	-	
Change in Net Assets	\$ 461,234	\$ 560,539	\$ -	\$ -	
Net Assets - Beginning Balance	9,672,945	10,134,179	10,694,718	10,694,718	
Net Assets - Ending Balance	\$ 10,134,179	\$ 10,694,718	\$ 10,694,718	\$ 10,694,718	
Capital Assets					
6020 Fixed assets - Building and Improvements	\$ -	\$ -	\$ 9,000	\$ 9,000	
6040 Fixed assets - Equipment	-	-	5,000	5,000	
6045 Fixed assets - Vehicles	1,202,052	843,047	1,517,500	1,517,500	
TOTAL Capital Assets	\$ 1,202,052	\$ 843,047	\$ 1,531,500	\$ 1,531,500	