

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 2020-21			Schedule 10	
Operating Detail	2018-19 Actual	2019-20 Actual Estimated <input checked="" type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Operating Revenues</b>					
1760 Risk Management Program Services	\$ 40,874,238	\$ 40,168,562	\$ 43,777,839	\$ 43,777,839	
<b>Charges for Services</b>	<b>40,874,238</b>	<b>40,168,562</b>	<b>43,777,839</b>	<b>43,777,839</b>	
<b>Total Operating Revenues</b>	<b>\$ 40,874,238</b>	<b>\$ 40,168,562</b>	<b>\$ 43,777,839</b>	<b>\$ 43,777,839</b>	

<b>Operating Expenses</b>					
<b>Salaries and Employee Benefits</b>					
3000 Permanent Employees / Elected Officials	\$ 353,922	\$ 343,540	\$ 558,317	\$ 558,317	
3001 Temporary Employees	21,880	61,701	5,000	5,000	
3002 Overtime	4,738	7,826	11,700	11,700	
3004 Other Compensation	12,465	22,368	500	500	
3020 Employer Share - Employee Retirement	80,511	90,185	103,088	103,088	
3022 Employer Share - Medi Care	5,800	6,066	8,095	8,095	
3040 Employer Share - Health Insurance	73,954	86,410	149,787	149,787	
3041 Employer Share - Unemployment Insurance	-	-	1,680	1,680	
3042 Employer Share - Long Term Disab Insurance	565	576	1,398	1,398	
3043 Employer Share - Deferred Compensation	2,654	3,822	2,384	2,384	
3046 Retiree Health - Defined Contributions	6,584	7,301	6,899	6,899	
3060 Employer Share - Workers' Compensation	54,793	52,394	3,641	3,641	
3080 Flexible Benefits	22,094	23,779	47,424	47,424	
<b>Salaries and Employee Benefits</b>	<b>639,959</b>	<b>705,969</b>	<b>899,913</b>	<b>899,913</b>	
4060 Food and Food Products	-	226	200	200	
4080 Household Expense	-	10	20	20	
4100 Insurance - Premium	50,704	71,009	-	-	
4101 Insurance - Premium Additional Liability	6,089,952	5,867,460	8,590,954	8,590,954	
4104 Insurance - Current Year Claims	31,913,625	30,415,216	43,563,324	43,563,524	
4140 Maintenance - Equipment	(11,423)	22,846	-	-	
4200 Medica, Dental, & Lab Supplies	-	56	-	-	
4220 Memberships	-	150	250	250	
4221 Memberships - Legislative Advocacy	-	-	33,000	33,000	
4260 Office Expense	51	-	1,200	1,200	
4261 Postage	326	73	250	250	
4263 Subscription / Newspaper / Journal	-	-	200	200	
4266 Printing / Duplicating	1,996	584	3,250	3,250	
4300 Professional and Specialized Services	54,407	79,143	29,500	29,500	
4304 Agency Administrative Fee	294,251	657,743	160,000	160,000	
4312 Arbitrator	-	3,200	5,000	5,000	
4315 Contract Legal Attorney	688,794	929,951	615,000	615,000	
4320 Verbatim: Transcription	-	520	1,000	1,000	
4323 Psychiatric Medical Supplies	-	-	2,000	2,000	
4324 Med, Dental, and Lab Services	1,283	195	37,000	37,000	
4338 Third Party Administrator - Risk Mngmt	449,331	398,266	385,844	385,844	
4400 Publication and Legal Notices	864	1,643	2,242	2,242	
4460 Equipment - Small Tools & Instruments	-	-	250	250	
4461 Minor Equipment	411	-	-	-	
4462 Equipment - Computre	-	2,854	-	-	
4463 Equipment - Telephone & Radio	252	238	200	200	
4500 Special Department Expense	-	130	-	-	
4502 Educational Materials	-	105	150	150	
4503 Staff Development	100	-	-	-	
4507 Fire and Safety Supplies	6,744	359	650	650	
4538 Software	1,671	-	-	-	

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

El Dorado County  
Operation of Internal Service Fund  
Fiscal Year 2020-21

Schedule 10

Fund Title Service Activity	Risk Self Insurance
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Operating Detail	2018-19 Actual	2019-20 Actual Estimated <input checked="" type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3	4	5
4539 Software Licesnse	396	1,194	-	-
4600 Transportation and Travel	248	31	200	200
4602 Employee - Private Auto Mileage	-	385	350	350
4605 Rent and Lease: Vehicle	1,266	704	-	-
4606 Fuel Purchases	666	-	-	-
4607 Bulk Fuel (County Contract)	421	700	600	600
4608 Hotel Accomodations	227	-	-	-
4609 Staff Development (No Overnight)	1,410	907	800	800
4650 Overnight Travel: Registration	300	-	-	-
4651 Overnight Travel: Meal/Per Diem	310	425	-	-
4652 Overnight Travel: Mileage/Fuel	445	574	-	-
4655 Overnight Travel: Other Costs	88	98	-	-
4656 Overnight Travel: Hotel	1,001	1,945	1,300	1,300
<b>Services and Supplies</b>	<b>39,550,117</b>	<b>38,458,941</b>	<b>53,434,734</b>	<b>53,434,934</b>
<b>Other Charges</b>				
5140 Judgments and Damages	2,637	-	2,500	2,500
5300 Interfund Expenditures	342,817	226,878	408,172	408,172
5304 Infrnd Exp: Mail Service	3,331	1,865	2,159	2,159
5305 Infrnd Exp: Stores Support	52	-	-	-
5310 Infrnd Exp: County Counsel	144,015	184,627	125,116	125,116
5316 Infrnd Exp: IS Programming Support	110	472	200	-
5318 Infrnd Exp: Maintenance Building & Improvement	7,464	979	100	100
5321 Infrnd Exp: Collections	1,676	1,913	150	150
<b>Other Charges</b>	<b>502,101</b>	<b>416,734</b>	<b>538,397</b>	<b>538,197</b>
<b>Intrafund Charges and Abatements</b>				
7250 Infrnd Transfers: Non General Fund	2,786,092	2,850,151	2,768,669	2,768,669
7380 Infrnd Abatement: Not General Fund	(2,786,092)	(2,850,151)	(2,768,669)	(2,768,669)
<b>Intrafund Charges and Abatements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Depreciation</b>				
5200 Depreciation	1,022	1,022	-	-
<b>Depreciation</b>	<b>1,022</b>	<b>1,022</b>	<b>-</b>	<b>-</b>
<b>Total Operating Expenses</b>	<b>\$ 40,693,199</b>	<b>\$ 39,582,666</b>	<b>\$ 54,873,044</b>	<b>\$ 54,873,044</b>
<b>Operating Income (Loss)</b>	<b>\$ 181,039</b>	<b>\$ 585,896</b>	<b>\$ (11,095,205)</b>	<b>\$ (11,095,205)</b>
<b>Non-Operating Revenue (Expenses)</b>				
0400 Interest	\$ 601,692	\$ 629,349	\$ -	\$ -
1816 Infrnd: IT Programming Support	(27)	-	-	-
1942 Miscellaneous Reimbursement	1,423,559	689,705	-	-
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ 2,025,224</b>	<b>\$ 1,319,054</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 2,206,263</b>	<b>\$ 1,904,950</b>	<b>\$ (11,095,205)</b>	<b>\$ (11,095,205)</b>
Capital Contributions	\$ -	\$ -	\$ -	\$ -
<b>Change in Net Assets</b>	<b>\$ 2,206,263</b>	<b>\$ 1,904,950</b>	<b>\$ (11,095,205)</b>	<b>\$ (11,095,205)</b>
<b>Net Assets - Beginning Balance</b>	<b>(46,668,856)</b>	<b>(44,462,593)</b>	<b>(42,557,644)</b>	<b>(42,557,644)</b>
<b>Net Assets - Ending Balance</b>	<b>\$ (44,462,593)</b>	<b>\$ (42,557,644)</b>	<b>\$ (53,652,849)</b>	<b>\$ (53,652,849)</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 2020-21</b>	<b>Schedule 10</b>
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<b>Fund Title</b>	<b>Fleet</b>
<b>Service Activity</b>	<b>Transportation</b>

Operating Detail	2018-19 Actual	2019-20 Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3		4	5

<b>Operating Revenues</b>					
1740 Charges for Services	\$ 1,888,818	\$ 1,635,590		\$ 2,012,741	\$ 2,012,741
1800 Interfund Revenue	40,241	42,912		59,180	59,180
<b>Charges for Services</b>	<b>1,929,059</b>	<b>1,678,502</b>		<b>2,071,921</b>	<b>2,071,921</b>
1949 Auto Physical Damage	102,741	110,040		84,871	84,871
<b>Miscellaneous Revenues</b>	<b>102,741</b>	<b>110,040</b>		<b>84,871</b>	<b>84,871</b>
<b>Total Operating Revenues</b>	<b>\$ 2,031,800</b>	<b>\$ 1,788,542</b>		<b>\$ 2,156,792</b>	<b>\$ 2,156,792</b>

<b>Operating Expenses</b>					
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<b>Salaries &amp; Employee Benefits</b>					
3000 Permanent Employees / Elected Officials	\$ 206,771	\$ 214,821		\$ 212,767	\$ 212,767
3001 Temporary Employees	12,162	11,664		13,000	13,000
3002 Overtime	57	82		-	-
3004 Other Compensation	(3,816)	6,090		-	-
3020 Employer Share - Employee Retirement	19,547	48,294		54,228	54,228
3022 Employer Share - Medi Care	3,135	3,245		3,086	3,086
3040 Employer Share - Health Insurance	64,265	64,681		66,803	66,803
3041 Employer Share - Unemployment Insurance	-	-		1,692	1,692
3042 Employer Share - Long Term Disab Insurance	353	363		532	532
3046 Retiree Health - Defined Contributions	3,513	3,329		3,551	3,551
3060 Employer Share - Workers' Compensation	2,578	2,389		3,629	3,629
3080 Flexible Benefits	-	-		6,240	6,240
<b>Salaries &amp; Employee Benefits</b>	<b>308,564</b>	<b>354,957</b>		<b>365,528</b>	<b>365,528</b>
4020 Clothing and Personal Supplies	-	-		200	200
4040 Telephone Company Vendor Payments	16	2		25	25
4041 Cnty Pass thru Telephone Charges to Depts	-	-		175	175
4080 Household Expense	148	548		350	350
4083 Household Expense - Laundry	2,826	2,729		3,000	3,000
4086 Household Expense - Janitorial / Custodial	3,760	4,049		4,140	4,140
4100 Insurance - Premium	892	814		-	-
4140 Maintenance - Equipment	5,472	320		3,500	3,500
4144 Maintenance - Computer System / Software / License	2,939	5,318		4,500	4,500
4145 Maintenance - Equipment Parts	690	-		1,000	1,000
4160 Maintenance Vehicles - Service Contract	237,912	257,546		230,000	230,000
4161 Maintenance Vehicles - Parts/Direct Chrg	94,492	105,468		110,000	110,000
4162 Maintenance Vehicles - Supplies	11,336	8,650		11,000	11,000
4163 Maintenance Vehicles - Inventory	28,422	13,018		16,000	16,000
4164 Maintenance Vehicles - Tires and Tubes	141,293	126,080		150,000	150,000
4197 Maintenance - Building Supplies	5,526	675		2,000	2,000
4260 Office Expense	-	896		-	-
4263 Subscription/Newspaper/Journals	2,526	-		1,624	1,624
4264 Books/Manuals	43	-		200	200
4266 Printing and Dupliating	-	373		-	-
4300 Professional and Specialized Services	10,681	12,785		18,000	18,000
4334 Fire Prevention and Inspection	-	-		100	100
4420 Rents and Leases - Equipment	141	144		1,000	1,000
4460 Small Tools and Instruments	821	118		800	800
4461 Minor Equipment	387	836		3,300	3,300
4462 Minor Computer Equipment	-	1,032		-	-
4500 Special Departmental Expense	35	-		400	400
4605 Vehicle - Rent or Lease	1,358	803		2,600	2,600

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Operating Detail	2018-19 Actual	2019-20 Actual Estimated	<input checked="" type="checkbox"/>	2020-21 Recommended	2020-21 Adopted by the Board of Supervisors
1	2	3		4	5
4606 Fuel Purchases	3,801	1,468		3,000	3,000
4609 Staff Development	-	-		1,000	1,000
4700 Utilities	8,104	6,631		7,000	7,000
<b>Services &amp; Supplies</b>	<b>563,620</b>	<b>550,302</b>		<b>574,914</b>	<b>574,914</b>
<b>Depreciation</b>					
5200 Depreciation	955,246	967,277		975,000	975,000
<b>Depreciation</b>	<b>955,246</b>	<b>967,277</b>		<b>975,000</b>	<b>975,000</b>
<b>Other Charges</b>					
5300 Interfund Expenditures	52,356	44,738		116,052	116,052
5318 Infrnd Exp: Maint Bldg & Imprvmnts	7,345	15,719		12,000	12,000
5330 Infrnd Exp: Allocated Salaries/Benefits	65,003	82,863		160,798	160,798
<b>Other Charges</b>	<b>124,704</b>	<b>143,320</b>		<b>288,850</b>	<b>288,850</b>
<b>Appropriations for Contingencies</b>					
7700 Appropriation for Contingencies	-	-		750,000	922,057
<b>Appropriations for Contingencies</b>	<b>-</b>	<b>-</b>		<b>750,000</b>	<b>922,057</b>
<b>Total Operating Expenses</b>	<b>\$ 1,952,135</b>	<b>\$ 2,015,855</b>		<b>\$ 2,954,292</b>	<b>\$ 3,126,349</b>
<b>Operating Income (Loss)</b>	<b>\$ 79,665</b>	<b>\$ (227,313)</b>		<b>\$ (797,500)</b>	<b>\$ (969,557)</b>
<b>Non-Operating Revenue (Expenses)</b>					
0400 Interest	\$ 51,395	\$ 44,085		\$ 40,000	\$ 40,000
1942 Miscellaneous Reimbursement	6,623	-		7,500	7,500
2000 Sale of Fixed Assets	(158,286)	(43,583)		-	-
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ (100,268)</b>	<b>\$ 502</b>		<b>\$ 47,500</b>	<b>\$ 47,500</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (20,603)</b>	<b>\$ (226,811)</b>		<b>\$ (750,000)</b>	<b>\$ (922,057)</b>
Capital Contributions	\$ -	\$ -		\$ -	\$ -
2022 Operating Transfers In: Fleet	217,174	334,564		750,000	815,000
<b>Change in Net Assets</b>	<b>\$ 196,571</b>	<b>\$ 107,753</b>		<b>\$ -</b>	<b>\$ (107,057)</b>
<b>Net Assets - Beginning Balance</b>	<b>10,694,719</b>	<b>10,891,290</b>		<b>10,999,043</b>	<b>10,999,043</b>
<b>Net Assets - Ending Balance</b>	<b>\$ 10,891,290</b>	<b>\$ 10,999,043</b>		<b>\$ 10,999,043</b>	<b>\$ 10,891,986</b>
<b>Capital Assets</b>					
6020 Building & Improvements	\$ -	\$ 39,960		\$ 35,000	\$ 35,000
6040 Fixed Assets - Equipment	-	4,492		-	-
6045 Fixed assets - Vehicles	1,537,685	1,272,627		2,469,000	2,330,000
<b>TOTAL Capital Assets</b>	<b>\$ 1,537,685</b>	<b>\$ 1,317,079</b>		<b>\$ 2,504,000</b>	<b>\$ 2,365,000</b>