

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 2021-22			Schedule 10	
Operating Detail	2019-20 Actual	2020-21 Actual Estimated	2021-22 Recommended	2021-22 Adopted by the Board of Supervisors	
1	2	3	4	5	
Operating Revenues					
1760 Risk Management Program Services	\$ 39,890,757	\$ 28,251,035	\$ 46,555,252	\$ 46,555,252	
Charges for Services	39,890,757	28,251,035	46,555,252	46,555,252	
Total Operating Revenues	\$ 39,890,757	\$ 28,251,035	\$ 46,555,252	\$ 46,555,252	

Operating Expenses					
Salaries and Employee Benefits					
3000 Permanent Employees / Elected Officials	\$ 343,540	\$ 475,683	\$ 538,671	\$ 538,671	
3001 Temporary Employees	61,701	4,587	5,000	5,000	
3002 Overtime	7,826	5,884	11,700	11,700	
3004 Other Compensation	22,368	29,349	130	130	
3020 Employer Share - Employee Retirement	90,185	95,763	104,287	104,287	
3022 Employer Share - Medi Care	6,066	7,196	7,812	7,812	
3040 Employer Share - Health Insurance	86,410	93,950	118,904	118,904	
3041 Employer Share - Unemployment Insurance	-	1,680	2,387	2,387	
3042 Employer Share - Long Term Disab Insurance	576	849	885	885	
3043 Employer Share - Deferred Compensation	3,822	7,835	8,739	8,739	
3046 Retiree Health - Defined Contributions	7,301	6,899	6,796	6,796	
3060 Employer Share - Workers' Compensation	52,394	3,641	-	-	
3080 Flexible Benefits	23,779	30,385	45,552	45,552	
Salaries and Employee Benefits	705,969	763,701	850,863	850,863	
4060 Food and Food Products	226	-	-	-	
4080 Household Expense	10	31	20	20	
4100 Insurance - Premium	71,009	-	109,234	109,234	
4101 Insurance - Premium Additional Liability	5,867,460	6,777,856	8,577,667	8,577,667	
4103 Insurance - Board Spec District	-	2,477	-	-	
4104 Insurance - Current Year Claims	30,415,216	31,150,394	45,242,250	45,242,250	
4140 Maintenance - Equipment	22,846	-	-	-	
4144 Maintenance - Computer Sys/Sft/Wr/Licn	-	500	-	-	
4200 Medica, Dental, & Lab Supplies	56	-	-	-	
4220 Memberships	150	-	200	200	
4260 Office Expense	-	26	450	450	
4261 Postage	73	49	200	200	
4263 Subscription / Newspaper / Journal	-	-	100	100	
4266 Printing / Duplicating	584	608	1,413	1,413	
4300 Professional and Specialized Services	79,143	81,076	56,829	56,829	
4304 Agency Administrative Fee	657,743	792,687	160,000	160,000	
4312 Arbitrator	3,200	-	5,000	5,000	
4313 Legal Services	450	-	-	-	
4315 Contract Legal Attorney	929,951	645,588	624,000	624,000	
4320 Verbatim: Transcription	520	-	1,000	1,000	
4323 Psychiatric Medical Supplies	-	-	2,000	2,000	
4324 Med, Dental, and Lab Services	195	394	1,000	1,000	
4338 Third Party Administrator - Risk Mngmt	398,266	371,295	367,538	367,538	
4400 Publication and Legal Notices	1,643	554	250	250	
4420 Rent & Leases - Equipment	10	-	-	-	
4440 Rent & Leases - Building	-	-	2,500	2,500	
4460 Equipment - Small Tools & Instruments	-	120	250	250	
4461 Minor Equipment	-	2,500	-	-	
4462 Equipment - Computre	2,854	1,841	500	500	
4463 Equipment - Telephone & Radio	238	-	350	350	
4500 Special Department Expense	130	181	150	150	

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

El Dorado County
Operation of Internal Service Fund
Fiscal Year 2021-22

Schedule 10

Fund Title Service Activity	Risk Self Insurance
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Operating Detail	2019-20 Actual	2020-21 Actual Estimated	2021-22 Recommended	2021-22 Adopted by the Board of Supervisors
1	2	3	4	5
4502 Educational Materials	105	-	150	150
4507 Fire and Safety Supplies	359	290	3,150	3,150
4539 Software Licesnse	1,194	-	-	-
4600 Transportation and Travel	31	-	150	150
4602 Employee - Private Auto Mileage	385	-	250	250
4605 Rent and Lease: Vehicle	704	339	100	100
4606 Fuel Purchases	-	82	-	-
4607 Bulk Fuel (County Contract)	700	62	600	600
4609 Staff Development (No Overnight)	907	5,123	350	350
4651 Overnight Travel: Meal/Per Diem	425	-	-	-
4652 Overnight Travel: Mileage/Fuel	574	-	-	-
4655 Overnight Travel: Other Costs	98	-	-	-
4656 Overnight Travel: Hotel	1,945	-	600	600
Services and Supplies	38,459,401	39,834,072	55,158,251	55,158,251
Other Charges				
5140 Judgments and Damages	-	-	2,500	2,500
5300 Interfund Expenditures	226,878	382,540	412,785	412,785
5304 Infrnd Exp: Mail Service	1,865	2,159	2,695	2,695
5305 Infrnd Exp: Stores Support	-	-	57	57
5310 Infrnd Exp: County Counsel	184,627	121,307	185,000	185,000
5316 Infrnd Exp: IS Programming Support	472	-	-	-
5318 Infrnd Exp: Maintenance Building & Improvement	979	22,169	1,000	1,000
5321 Infrnd Exp: Collections	1,913	1,750	-	-
Other Charges	416,734	529,925	604,037	604,037
Intrafund Charges and Abatements				
7250 Infrnd Transfers: Non General Fund	2,850,151	2,934,481	3,146,346	3,146,346
7380 Infrnd Abatement: Not General Fund	(2,850,151)	(2,934,481)	(3,146,346)	(3,146,346)
Intrafund Charges and Abatements	-	-	-	-
Contingency				
7700 Appropriation for Contingency	-	-	12,878,755	12,878,755
Contingency			12,878,755	12,878,755
Depreciation				
5200 Depreciation	1,022	1,022	-	-
Depreciation	1,022	1,022	-	-
Total Operating Expenses	\$ 39,583,126	\$ 41,128,720	\$ 69,491,906	\$ 69,491,906
Operating Income (Loss)	\$ 307,631	\$ (12,877,685)	\$ (22,936,654)	\$ (22,936,654)
Non-Operating Revenue (Expenses)				
0400 Interest	\$ 629,349	\$ 169,763	\$ -	\$ -
1942 Miscellaneous Reimbursement	687,705	753,189	-	-
Total Non-Operating Revenue (Expenses)	\$ 1,317,054	\$ 922,952	\$ -	\$ -
Income Before Capital Contributions and Transfers	\$ 1,624,684	\$ (11,954,733)	\$ (22,936,654)	\$ (22,936,654)
Capital Contributions	\$ -	\$ -	\$ -	\$ -
0001 Use of Retained Earnings	-	-	22,936,654	22,936,654
Change in Net Assets	\$ 1,624,684	\$ (11,954,733)	\$ -	\$ -
Net Assets - Beginning Balance	26,087,874	27,712,558	15,757,825	15,757,825
Net Assets - Ending Balance	\$ 27,712,558	\$ 15,757,825	\$ 15,757,825	\$ 15,757,825

State Controller Schedules County Budget Act January 2010 Edition, revision #1	El Dorado County Operation of Internal Service Fund Fiscal Year 2021-22			Schedule 10	
				Fund Title Service Activity	Fleet Transportation
Operating Detail	2019-20 Actual	2020-21 Actual Estimated	<input checked="" type="checkbox"/>	2021-22 Recommended	2021-22 Adopted by the Board of Supervisors
1	2	3		4	5
Operating Revenues					
1740 Charges for Services	\$ 1,635,590	\$ 1,770,512		\$ 2,115,115	\$ 2,055,848
1800 Interfund Revenue	42,912	37,494		61,380	61,380
Charges for Services	1,678,502	1,808,005		2,176,495	2,117,228
1949 Auto Physical Damage	110,040	80,605		75,116	75,116
Miscellaneous Revenues	110,040	80,605		75,116	75,116
Total Operating Revenues	\$ 1,788,542	\$ 1,888,611		\$ 2,251,611	\$ 2,192,344
Operating Expenses					
Salaries & Employee Benefits					
3000 Permanent Employees / Elected Officials	\$ 214,821	\$ 198,579		\$ 270,771	\$ 211,504
3001 Temporary Employees	11,664	12,476		13,000	13,000
3002 Overtime	82	306		-	-
3004 Other Compensation	6,090	6,651		900	900
3020 Employer Share - Employee Retirement	48,294	55,595		75,150	75,150
3022 Employer Share - Medi Care	3,245	3,201		3,927	3,927
3040 Employer Share - Health Insurance	64,681	59,350		69,895	69,895
3041 Employer Share - Unemployment Insurance	-	1,751		1,615	1,615
3042 Employer Share - Long Term Disab Insurance	363	359		488	488
3046 Retiree Health - Defined Contributions	3,329	3,710		4,598	4,598
3060 Employer Share - Workers' Compensation	2,389	3,792		-	-
Salaries & Employee Benefits	354,957	345,770		440,344	381,077
4020 Clothing and Personal Supplies	-	375		200	200
4040 Telephone Company Vendor Payments	2	289		25	25
4041 Cnty Pass thru Telephone Charges to Depts	-	-		175	175
4080 Household Expense	548	283		350	350
4083 Household Expense - Laundry	2,729	3,372		3,000	3,000
4086 Household Expense - Janitorial / Custodial	4,049	4,244		4,140	4,140
4100 Insurance - Premium	814	-		916	916
4140 Maintenance - Equipment	320	1,662		3,500	3,500
4144 Maintenance - Computer System / Software / License	5,318	5,898		6,500	6,500
4145 Maintenance - Equipment Parts	-	-		1,000	1,000
4160 Maintenance Vehicles - Service Contract	257,546	224,529		230,000	230,000
4161 Maintenance Vehicles - Parts/Direct Chrg	105,468	121,670		110,000	110,000
4162 Maintenance Vehicles - Supplies	8,650	9,422		11,000	11,000
4163 Maintenance Vehicles - Inventory	13,018	3,677		16,000	16,000
4164 Maintenance Vehicles - Tires and Tubes	126,080	141,107		150,000	150,000
4165 Maintenance Vehicles - Oil and Grease	-	2,134		500	500
4197 Maintenance - Building Supplies	675	-		2,000	2,000
4260 Office Expense	896	765		-	-
4264 Books/Manuals	-	-		200	200
4266 Printing and Dupliating	373	-		-	-
4300 Professional and Specialized Services	12,785	13,453		23,000	23,000
4334 Fire Prevention and Inspection	-	-		100	100
4420 Rents and Leases - Equipment	144	-		1,000	1,000
4460 Small Tools and Instruments	118	-		800	800
4461 Minor Equipment	836	-		3,300	3,300
4462 Minor Computer Equipment	1,032	554		-	-
4500 Special Departmental Expense	-	42		400	-
4507 Fire and Safety Supplies	-	-		200	200
4605 Vehicle - Rent or Lease	803	832		2,600	2,600

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Operating Detail	2019-20 Actual	2020-21 Actual Estimated	<input checked="" type="checkbox"/>	2021-22 Recommended	2021-22 Adopted by the Board of Supervisors
1	2	3		4	5
4606 Fuel Purchases	1,468	980		3,000	3,000
4609 Staff Development	-	-		1,000	1,000
4700 Utilities	6,631	7,437		7,000	7,000
Services & Supplies	550,302	542,724		581,906	581,506
Depreciation					
5200 Depreciation	967,277	922,677		975,000	975,000
Depreciation	967,277	922,677		975,000	975,000
Other Charges					
5300 Interfund Expenditures	44,738	19,401		134,678	134,678
5310 Infrnd Exp: County Counsel	-	-		2,500	2,500
5318 Infrnd Exp: Maint Bldg & Imprvmnts	15,719	20,197		16,000	16,000
5330 Infrnd Exp: Allocated Salaries/Benefits	82,863	131,634		148,683	148,683
Other Charges	143,320	171,232		301,861	301,861
Appropriations for Contingencies					
7700 Appropriation for Contingencies	-	-		1,137,000	1,126,323
Appropriations for Contingencies	-	-		1,137,000	1,126,323
Total Operating Expenses	\$ 2,015,855	\$ 1,982,403		\$ 3,436,111	\$ 3,365,767
Operating Income (Loss)	\$ (227,313)	\$ (93,793)		\$ (1,184,500)	\$ (1,173,423)
Non-Operating Revenue (Expenses)					
0400 Interest	\$ 44,085	\$ 11,185		\$ 40,000	\$ 40,000
1942 Miscellaneous Reimbursement	-	200		7,500	7,500
2000 Sale of Fixed Assets	(43,583)	9,973		-	-
Total Non-Operating Revenue (Expenses)	\$ 502	\$ 21,358		\$ 47,500	\$ 47,500
Income Before Capital Contributions and Transfers	\$ (226,811)	\$ (72,435)		\$ (1,137,000)	\$ (1,125,923)
Capital Contributions	\$ -	\$ -		\$ -	\$ -
2022 Operating Transfers In: Fleet	334,564	82,580		1,137,000	1,284,000
Change in Net Assets	\$ 107,753	\$ 10,145		\$ -	\$ 158,077
Net Assets - Beginning Balance	10,802,472	10,910,225		10,920,370	10,920,370
Net Assets - Ending Balance	\$ 10,910,225	\$ 10,920,370		\$ 10,920,370	\$ 11,078,447
Capital Assets					
6020 Building & Improvements	\$ 39,960	\$ -		\$ 90,000	\$ 90,000
6040 Fixed Assets - Equipment	4,492	-		-	-
6045 Fixed assets - Vehicles	1,272,627	684,015		3,560,000	4,001,500
TOTAL Capital Assets	\$ 1,317,079	\$ 684,015		\$ 3,650,000	\$ 4,091,500