

A decorative graphic of a scroll with a vertical strip on the left side and a horizontal strip at the top. The scroll is outlined in black and has a light gray shadow on the left side. The text is centered within the horizontal strip.

***INTERNAL SERVICE FUNDS
SCHEDULE 10***

State Controller Schedules County Budget Act January 2010	El Dorado County Operation of Internal Service Fund Fiscal Year 2011-12			Schedule 10	
				Fund Title Service Activity	Risk Self Insurance
Operating Detail	2009-10 Actual	2010-11 Actual Estimated	<input checked="" type="checkbox"/>	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3		4	5

Operating Revenues

1760 Risk Management Program Services	\$ 32,255,680	\$ 32,461,167	\$ 34,177,055	\$ 34,177,055
Charges for Services	32,255,680	32,461,167	34,177,055	34,177,055
Total Operating Revenues	\$ 32,255,680	\$ 32,461,167	\$ 34,177,055	\$ 34,177,055

Operating Expenses

Salaries and Employee Benefits				
3000 Permanent Employees / Elected Officials	\$ 348,744	\$ 381,381	\$ 406,976	\$ 406,976
3001 Temporary Employees	5,416	23,623	-	-
3004 Other Compensation	31,967	36,087	9,035	9,035
3006 Bilingual Pay	160	-	-	-
3020 Employer Share - Employee Retirement	65,464	71,808	72,167	72,167
3022 Employer Share - Medi Care	5,270	6,202	5,900	5,900
3040 Employer Share - Health Insurance	66,905	75,390	85,713	85,713
3041 Employer Share - Unemployment Insurance	3,210	4,515	5,317	5,317
3042 Employer Share - Long Term Disab Insurance	1,359	1,325	1,467	1,467
3043 Employer Share - Deferred Compensation	400	400	400	400
3046 Retiree Health - Defined Contributions	7,203	5,819	5,893	5,893
3060 Employer Share - Workers' Compensation	12,614	5,877	1,978	1,978
3080 Flexible Benefits	8,552	9,873	33,660	33,660
Salaries and Employee Benefits	557,265	622,300	628,506	628,506
4041 Cnty Pass thru Telephone Charges to Depts	110	128	200	200
4060 Food and Food Products	109	-	-	-
4080 Household Expense	-	21	-	-
4100 Insurance - Premium	35,789	34,022	9,978	9,978
4101 Insurance - Premium Additional Liability	10,740,208	9,960,670	10,826,847	10,826,847
4104 Insurance - Current Year Claims	19,346,530	18,924,682	23,997,308	23,997,308
4140 Maintenance - Equipment	-	-	500	500
4144 Maintenance - Computer System / Software / License	-	609	-	-
4220 Memberships	-	-	865	865
4221 Memberships - Legislative Advocacy	24,889	24,889	26,000	26,000
4260 Office Expense	2,743	2,500	3,250	3,250
4261 Postage	3,741	5,484	4,200	4,200
4262 Software	-	848	-	-
4263 Subscription / Newspaper / Journal	419	526	1,500	1,500
4266 Printing / Duplicating	21	-	-	-
4300 Professional and Specialized Services	179,867	197,646	208,772	208,772
4304 Agency Administrative Fee	64,890	63,022	75,000	75,000
4315 Contract Legal Attorney	422,339	1,021,734	-	-
4324 Med, Dental, and Lab Services	16,559	6,280	20,000	20,000
4338 Third Party Administrator - Risk Mngmt	1,155,714	1,134,959	648,477	648,477
4400 Publication and Legal Notices	161	417	400	400
4420 Rents and Leases - Equipment	3,638	3,710	4,200	4,200
4460 Equipment - Small Tools and Instruments	-	681	-	-
4461 Minor Equipment	-	71	500	500
4500 Special Department Expense	-	313	-	-
4503 Staff Development	1,472	533	2,850	2,850
4529 Software License	1,311	-	900	900
4536 Retirement Benefit	573,092	2,511,616	-	-
4598 Special Department Expense - Attorney Proceeds	80,000	-	-	-
4600 Transportation and Travel	595	-	750	750

State Controller Schedules County Budget Act January 2010	El Dorado County Operation of Internal Service Fund Fiscal Year 2011-12			Schedule 10	
	Service Activity	Self Insurance			
Operating Detail	2009-10 Actual	2010-11 Actual Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors	
1	2	3	4	5	
4602 Employee - Private Auto Mileage	511	111	775	775	
4605 Rent and Lease: Vehicle	55	101	100	100	
4606 Fuel Purchases	19	39	150	150	
4608 Hotel Accommodations	363	660	-	-	
Services and Supplies	32,655,144	33,896,270	35,833,522	35,833,522	
Other Charges					
5140 Judgements and Damages	-	210,420	-	-	
5190 Risk IBNR & Reserves	16,684,211	-	-	-	
5300 Interfund Expenditures	95,342	108,702	127,036	127,036	
5301 Infrnd Exp: Telephone Equip & Support	3,372	3,070	-	-	
5304 Infrnd Exp: Mail Service	219	-	-	-	
5305 Infrnd Exp: Stores Support	764	373	895	895	
5306 Infrnd Exp: Central Duplicating	1,730	1,654	3,733	3,733	
5308 Infrnd Exp: Internal Data Processing	8,797	8,169	8,343	8,343	
5310 Infrnd Exp: County Counsel	88,932	181,751	79,610	79,610	
5314 Infrnd Exp: PC Support	793	180	-	-	
5316 Infrnd Exp: IS Programming Support	4,185	15,315	7,200	7,200	
5318 Infrnd Exp: Maintenance Bldg & Imprv	19	-	-	-	
5320 Infrnd Exp: Network Support	9,641	10,417	8,507	8,507	
5321 Infrnd Exp: Collections	3,650	4,540	500	500	
Other Charges	16,901,654	544,592	235,824	235,824	
Intrafund Charges and Abatements					
7250 Infrnd Transfers: Non General Fund	2,120,402	2,200,487	2,404,305	2,404,305	
7380 Infrnd Abatement: Not General Fund	(2,120,402)	(2,200,487)	(2,404,304)	(2,404,304)	
Intrafund Charges and Abatements	-	-	1	1	
Depreciation					
5200 Depreciation	2,402	2,402	2,000	2,000	
Depreciation	2,402	2,402	2,000	2,000	
Total Operating Expenses	\$ 50,116,464	\$ 35,065,563	\$ 36,699,853	\$ 36,699,853	
Operating Income (Loss)	\$ (17,860,784)	\$ (2,604,396)	\$ (2,522,798)	\$ (2,522,798)	
Non-Operating Revenue (Expenses)					
0400 Interest	\$ 131,800	\$ 121,942	\$ 50,000	\$ 50,000	
1940 Miscellaneous Revenue	-	2,833	-	-	
1942 Miscellaneous Reimbursement	1,200,622	925,745	15,000	15,000	
Total Non-Operating Revenue (Expenses)	\$ 1,332,422	\$ 1,050,520	\$ 65,000	\$ 65,000	
Income Before Capital Contributions and Transfers	\$ (16,528,362)	\$ (1,553,876)	\$ (2,457,798)	\$ (2,457,798)	
Capital Contributions	\$ -	\$ -	\$ -	\$ -	
Change in Net Assets	\$ (16,528,362)	\$ (1,553,876)	\$ (2,457,798)	\$ (2,457,798)	
Net Assets - Beginning Balance	4,726,207	(11,802,155)	(13,356,031)	(15,813,829)	
Net Assets - Ending Balance	\$ (11,802,155)	\$ (13,356,031)	\$ (15,813,829)	\$ (18,271,627)	

State Controller Schedules County Budget Act January 2010	El Dorado County Operation of Internal Service Fund Fiscal Year 2011-12			Schedule 10	
				Fund Title Service Activity	Fleet Transportation
Operating Detail	2009-10 Actual	2010-11 Actual Estimated <input checked="" type="checkbox"/>	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors	
1	2	3	4	5	
Operating Revenues					
1740 Charges for Services	\$ 1,757,664	\$ 1,614,968	\$ 1,836,343	\$ 1,836,343	
1800 Interfund Revenue	55,969	37,584	44,438	44,438	
Charges for Services	1,813,633	1,652,552	1,880,781	1,880,781	
1949 Auto Physical Damage	112,651	142,314	121,906	98,543	
Miscellaneous Revenues	112,651	142,314	121,906	98,543	
Total Operating Revenues	\$ 1,926,284	\$ 1,794,866	\$ 2,002,687	\$ 1,979,324	
Operating Expenses					
Salaries & Employee Benefits					
3000 Permanent Employees / Elected Officials	\$ 152,965	\$ 99,627	\$ 203,278	\$ 203,278	
3001 Temporary Employees	14,768	31,691	-	-	
3002 Overtime	1,034	540	-	-	
3004 Other Compensation	1,045	(441)	600	600	
3020 Employer Share - Employee Retirement	31,753	20,040	32,110	32,110	
3022 Employer Share - Medi Care	2,324	1,960	2,947	2,947	
3040 Employer Share - Health Insurance	39,226	36,721	74,050	74,050	
3041 Employer Share - Unemployment Insurance	2,581	2,524	4,025	4,025	
3042 Employer Share - Long Term Disab Insurance	613	557	733	733	
3046 Retiree Health - Defined Contributions	3,001	4,006	4,006	4,006	
3060 Employer Share - Workers' Compensation	21,900	30,098	20,382	20,382	
Salaries & Employee Benefits	271,210	227,323	342,131	342,131	
4020 Clothing and Personal Supplies	260	431	300	300	
4040 Telephone Company Vendor Payments	57	5	100	100	
4041 Cnty Pass thru Telephone Charges to Depts	-	101	110	110	
4080 Household Expense	229	333	320	320	
4083 Household Expense - Laundry	2,667	3,154	2,700	2,700	
4085 Household Expense - Refuse Disposal	41	-	-	-	
4086 Household Expense - Janitorial / Custodial	2,520	2,520	2,520	2,520	
4087 Household Expense - Extermination / Fumigation Services	-	200	250	250	
4100 Insurance - Premium	2,323	3,602	1,910	1,910	
4140 Maintenance - Equipment	5	345	3,000	3,000	
4143 Maintenance - Service Contracts	1,780	-	-	-	
4144 Maintenance - Computer System/Software/License	1,140	2,525	3,500	3,500	
4145 Maintenance - Equipment Parts	510	-	1,000	1,000	
4160 Maintenance Vehicles - Service Contract	262,428	245,154	250,823	250,823	
4161 Maintenance Vehicles - Parts/Direct Chrg	4,581	1,458	4,000	4,000	
4162 Maintenance Vehicles - Supplies	5,750	5,954	6,000	6,000	
4163 Maintenance Vehicles - Inventory	86,566	100,122	100,000	100,000	
4164 Maintenance Vehicles - Tires and Tubes	105,146	114,763	115,000	115,000	
4165 Maintenance Vehicles - Oil and Grease	1,508	61	5,000	3,307	
4180 Maintenance - Building and Improvements	-	-	10,000	10,000	
4197 Maintenance - Building Supplies	252	-	1,000	1,000	
4240 Miscellaneous Expense	382	-	-	-	
4260 Office Expense	-	660	600	600	
4264 Books / Manuals	-	-	200	200	
4300 Professional and Specialized Services	-	158	5,000	5,000	
4324 Medical, Dental, Lab & Ambulance Services	-	416	-	-	
4334 Fire Prevention and Inspection	-	473	400	400	
4420 Rents and Leases - Equipment	3,490	3,517	3,500	3,500	
4460 Small Tools and Instruments	1,369	1,333	800	800	
4461 Minor Equipment	3,477	2,191	1,000	1,000	
4500 Special Departmental Expense	542	66	150	150	
4501 Special Projects	-	-	20,000	30,000	
4503 Staff Development	-	-	1,000	1,000	

State Controller Schedules County Budget Act January 2010	El Dorado County Operation of Internal Service Fund Fiscal Year 2011-12			Schedule 10	
				Service Activity	Transportation
Operating Detail	2009-10 Actual	2010-11 Actual Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors	
1	2	3	4	5	
4507 Fire and Safety Supplies	154	-	-	-	-
4605 Vehicle - Rent or Lease	633	804	605	605	605
4606 Fuel Purchases	985	595	1,000	1,000	1,000
4620 Utilities	4,737	6,412	6,000	6,000	6,000
Services & Supplies	493,531	497,353	547,788	556,095	556,095
Other Charges					
5300 Interfund Expenditures	220,783	253,802	221,707	221,522	221,522
5301 Intrfnd Exp: Telephone Equip & Support	1,980	1,618	2,000	2,000	2,000
5304 Intrfnd Exp: Mail Service	816	422	995	995	995
5305 Intrfnd Exp: Stores Support	1,732	1,493	688	688	688
5308 Intrfnd Exp: Internal Data Processing	14,126	13,909	9,057	9,057	9,057
5310 Intrfnd Exp: County Counsel	42	89	-	-	-
5316 Intrfnd Exp: IS Programming Support	-	660	-	-	-
5318 Intrfnd Exp: Maint Bldg & Imprvmnts	600	3,008	-	-	-
5320 Intrfnd Exp: Network Support	-	-	5,604	5,604	5,604
Other Charges	240,080	275,000	240,051	239,866	239,866
Intrafund Charges and Abatements					
7250 Intrfnd Transfers: Non General Fund	138,812	79,879	141,889	123,315	123,315
7380 Intrfnd Abatement: Not General Fund	(138,812)	(79,879)	(141,889)	(123,315)	(123,315)
Intrafund Charges and Abatements	-	-	-	-	-
Depreciation					
5200 Depreciation	896,887	796,400	900,000	900,000	900,000
Depreciation	896,887	796,400	900,000	900,000	900,000
Total Operating Expenses	\$ 1,901,708	\$ 1,796,077	\$ 2,029,970	\$ 2,038,092	\$ 2,038,092
Operating Income (Loss)	\$ 24,576	\$ (1,210)	\$ (27,283)	\$ (58,768)	\$ (58,768)
Non-Operating Revenue (Expenses)					
0400 Interest	\$ 6,275	\$ 8,743	\$ 1,900	\$ 8,700	\$ 8,700
1942 Miscellaneous Reimbursement	4,558	8,134	7,000	7,000	7,000
2000 Sale of Fixed Assets	(82,434)	2,008	-	-	-
Total Non-Operating Revenue (Expenses)	\$ (71,601)	\$ 18,884	\$ 8,900	\$ 15,700	\$ 15,700
Income Before Capital Contributions and Transfers	\$ (47,025)	\$ 17,674	\$ (18,383)	\$ (43,068)	\$ (43,068)
Capital Contributions	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ 6,000
Change in Net Assets	\$ (47,025)	\$ 17,674	\$ (12,383)	\$ (37,068)	\$ (37,068)
Net Assets - Beginning Balance	8,411,557	8,364,531	8,382,205	8,369,822	8,369,822
Net Assets - Ending Balance	\$ 8,364,531	\$ 8,382,205	\$ 8,369,822	\$ 8,332,754	\$ 8,332,754

Capital Assets					
6040 Fixed Assets - Equipment	\$ -	\$ 1,976	\$ 7,500	\$ 7,500	\$ 7,500
6045 Fixed Assets - Vehicles	437,563	565,745	909,950	1,378,354	1,378,354
TOTAL Capital Assets	\$ 437,563	\$ 567,720	\$ 917,450	\$ 1,385,854	\$ 1,385,854