

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 Edition, revision #1	El Dorado County Operation of Internal Service Fund Fiscal Year 2012-13			Schedule 10	
				Fund Title Service Activity	Risk Self Insurance
Operating Detail	2010-11 Actual	2011-12 Actual Estimated	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors	
1	2	3	4	5	
Operating Revenues					
1760 Risk Management Program Services	\$ 32,461,167	\$ 31,897,732	\$ 32,714,724	\$	32,715,987
Charges for Services	32,461,167	31,897,732	32,714,724		32,715,987
Total Operating Revenues	\$ 32,461,167	\$ 31,897,732	\$ 32,714,724	\$	32,715,987
Operating Expenses					
Salaries and Employee Benefits					
3000 Permanent Employees / Elected Officials	\$ 381,381	\$ 300,746	\$ 390,051	\$	390,051
3001 Temporary Employees	23,623	2,265	-		-
3004 Other Compensation	36,087	5,143	-		-
3020 Employer Share - Employee Retirement	71,808	55,624	72,592		72,592
3022 Employer Share - Medi Care	6,202	4,632	5,653		5,653
3040 Employer Share - Health Insurance	75,390	98,748	97,601		97,601
3041 Employer Share - Unemployment Insurance	4,515	4,053	4,426		4,426
3042 Employer Share - Long Term Disab Insurance	1,325	846	1,402		1,402
3043 Employer Share - Deferred Compensation	400	800	-		-
3046 Retiree Health - Defined Contributions	5,819	5,893	6,428		6,428
3060 Employer Share - Workers' Compensation	5,877	1,484	1,107		1,107
3080 Flexible Benefits	9,873	4,121	33,000		33,000
Salaries and Employee Benefits	622,300	484,356	612,260		612,260
4041 Cnty Pass thru Telephone Charges to Depts	128	131	200		200
4060 Food and Food Products	-	905	-		-
4080 Household Expense	21	-	-		-
4100 Insurance - Premium	34,022	7,484	21,679		21,679
4101 Insurance - Premium Additional Liability	9,960,670	1,712,607	29,030,191		1,838,249
4104 Insurance - Current Year Claims	18,924,682	30,180,666	5,657,906		32,849,848
4140 Maintenance - Equipment	-	-	500		500
4144 Maintenance - Computer System / Software / License	609	-	-		-
4220 Memberships	-	485	1,485		1,485
4221 Memberships - Legislative Advocacy	24,889	24,889	26,000		26,000
4260 Office Expense	2,500	3,292	3,250		3,250
4261 Postage	5,484	3,877	4,200		4,200
4262 Software	848	-	1,000		1,000
4263 Subscription / Newspaper / Journal	526	459	1,500		1,500
4264 Books/Manuals	-	1,219	-		-
4266 Printing / Duplicating	-	23	-		-
4300 Professional and Specialized Services	197,646	112,529	117,046		102,046
4304 Agency Administrative Fee	63,022	53,659	106,271		106,271
4313 Legal Services	-	10,457	92,000		92,000
4315 Contract Legal Attorney	1,021,734	1,160,125	500,000		500,000
4324 Med, Dental, and Lab Services	6,280	12,200	5,000		5,000
4338 Third Party Administrator - Risk Mngmt	1,134,959	613,339	571,908		571,908
4400 Publication and Legal Notices	417	173	900		900
4420 Rents and Leases - Equipment	3,710	3,851	4,500		4,500
4440 Rents and Leases - Building & Improvements	-	500	-		-
4460 Equipment - Small Tools and Instruments	681	-	-		-
4461 Minor Equipment	71	169	1,000		1,000
4462 Equipment - Computer	-	3,410	6,000		2,000
4500 Special Department Expense	313	-	-		-
4503 Staff Development	533	-	4,000		4,000

State Controller Schedules County Budget Act January 2010 Edition, revision #1		El Dorado County Operation of Internal Service Fund Fiscal Year 2012-13			Schedule 10	
				Fund Title Service Activity	Risk Self Insurance	
Operating Detail	2010-11 Actual	2011-12 Actual Estimated	<input checked="" type="checkbox"/>	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors	
1	2	3		4	5	
4507 Fire & Safety Supplies	-	-		3,000	3,000	
4529 Software License	-	358		900	900	
4536 Retirement Benefit	2,511,616	-		-	-	
4600 Transportation and Travel	-	9		750	750	
4602 Employee - Private Auto Mileage	111	373		775	775	
4605 Rent and Lease: Vehicle	101	28		500	500	
4606 Fuel Purchases	39	24		350	350	
4608 Hotel Accommodations	660	-		-	-	
Services and Supplies	33,896,270	33,907,239		36,162,811	36,143,811	
Other Charges						
5140 Judgements and Damages	210,420	50,600		-	-	
5300 Interfund Expenditures	108,702	181,488		219,202	219,202	
5301 Infrnd Exp: Telephone Equip & Support	3,070	3,206		3,250	3,250	
5304 Infrnd Exp: Mail Service	-	-		3,298	3,298	
5305 Infrnd Exp: Stores Support	373	280		206	206	
5306 Infrnd Exp: Central Duplicating	1,654	2,503		3,733	3,733	
5308 Infrnd Exp: Internal Data Processing	8,169	8,343		8,343	8,343	
5310 Infrnd Exp: County Counsel	181,751	53,200		65,000	65,000	
5314 Infrnd Exp: PC Support	180	570		500	500	
5316 Infrnd Exp: IS Programming Support	15,315	6,405		14,400	14,400	
5320 Infrnd Exp: Network Support	10,417	8,507		8,507	8,507	
5321 Infrnd Exp: Collections	4,540	1,892		1,500	1,500	
Other Charges	544,592	316,993		327,939	327,939	
Intrafund Charges and Abatements						
7250 Infrnd Transfers: Non General Fund	2,200,487	1,634,209		2,004,980	2,122,643	
7380 Infrnd Abatement: Not General Fund	(2,200,487)	(1,634,209)		(1,991,244)	(2,122,644)	
Intrafund Charges and Abatements	-	-		13,736	(1)	
Depreciation						
5200 Depreciation	2,402	2,402		2,402	2,402	
Depreciation	2,402	2,402		2,402	2,402	
Total Operating Expenses	\$ 35,065,563	\$ 34,710,989		\$ 37,119,148	\$ 37,086,411	
Operating Income (Loss)	\$ (2,604,396)	\$ (2,813,257)		\$ (4,404,424)	\$ (4,370,424)	
Non-Operating Revenue (Expenses)						
0400 Interest	\$ 121,942	\$ 108,017		\$ 50,000	\$ 35,000	
1742 Miscellaneous Copy Fees	-	83		-	-	
1940 Miscellaneous Revenue	2,833	-		-	-	
1942 Miscellaneous Reimbursement	925,745	115,053		-	-	
Total Non-Operating Revenue (Expenses)	\$ 1,050,520	\$ 223,154		\$ 50,000	\$ 35,000	
Income Before Capital Contributions and Transfers	\$ (1,553,876)	\$ (2,590,103)		\$ (4,354,424)	\$ (4,335,424)	
Capital Contributions	\$ -	\$ -		\$ -	\$ -	
Change in Net Assets	\$ (1,553,876)	\$ (2,590,103)		\$ (4,354,424)	\$ (4,335,424)	
Net Assets - Beginning Balance	(11,802,155)	(13,356,031)		(15,946,134)	(15,946,134)	
Net Assets - Ending Balance	\$ (13,356,031)	\$ (15,946,134)		\$ (20,300,558)	\$ (20,281,558)	
Capital Assets						
6042 Fixed Assets - Computer	\$ -	\$ -		\$ -	\$ 4,000	
TOTAL Capital Assets	\$ -	\$ -		\$ -	\$ 4,000	

State Controller Schedules County Budget Act January 2010 Edition, revision #1	El Dorado County Operation of Internal Service Fund Fiscal Year 2012-13			Schedule 10	
				Fund Title Service Activity	Fleet Transportation
Operating Detail	2010-11 Actual	2011-12 Actual Estimated	<input checked="" type="checkbox"/>	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3		4	5
Operating Revenues					
1740 Charges for Services	\$ 1,614,968	\$ 744,725		\$ 1,711,149	\$ 1,611,149
1800 Interfund Revenue	37,584	42,419		45,000	45,000
Charges for Services	1,652,552	787,144		1,756,149	1,656,149
1949 Auto Physical Damage	142,314	72,962		71,864	71,864
Miscellaneous Revenues	142,314	72,962		71,864	71,864
Total Operating Revenues	\$ 1,794,866	\$ 860,106		\$ 1,828,013	\$ 1,728,013
Operating Expenses					
Salaries & Employee Benefits					
3000 Permanent Employees / Elected Officials	\$ 99,627	\$ 151,363		\$ 203,392	\$ 203,392
3001 Temporary Employees	31,691	18,817		-	-
3002 Overtime	540	435		-	-
3004 Other Compensation	(441)	1,544		600	10,196
3020 Employer Share - Employee Retirement	20,040	27,191		34,823	34,823
3022 Employer Share - Medi Care	1,960	2,488		2,948	2,948
3040 Employer Share - Health Insurance	36,721	60,165		71,064	71,064
3041 Employer Share - Unemployment Insurance	2,524	2,706		4,025	4,025
3042 Employer Share - Long Term Disab Insurance	557	427		732	732
3046 Retiree Health - Defined Contributions	4,006	3,922		3,922	4,863
3060 Employer Share - Workers' Compensation	30,098	15,287		20,382	9,845
Salaries & Employee Benefits	227,323	284,344		341,888	341,888
4020 Clothing and Personal Supplies	431	306		300	300
4040 Telephone Company Vendor Payments	5	2		-	-
4041 Cnty Pass thru Telephone Charges to Depts	101	107		110	110
4080 Household Expense	333	561		320	320
4083 Household Expense - Laundry	3,154	2,763		2,700	2,700
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	3,602	1,433		1,910	2,145
4140 Maintenance - Equipment	345	-		3,000	2,765
4144 Maintenance - Computer System/Software/License	2,525	2,629		-	-
4145 Maintenance - Equipment Parts	-	1,106		1,000	1,000
4160 Maintenance Vehicles - Service Contract	245,154	231,761		251,000	251,000
4161 Maintenance Vehicles - Parts/Direct Chrg	1,458	564		4,000	4,000
4162 Maintenance Vehicles - Supplies	5,954	4,136		6,000	6,000
4163 Maintenance Vehicles - Inventory	100,122	93,311		100,000	100,000
4164 Maintenance Vehicles - Tires and Tubes	114,763	87,990		115,000	115,000
4165 Maintenance Vehicles - Oil and Grease	61	-		3,300	3,300
4180 Maintenance - Building and Improvements	-	-		10,000	10,000
4197 Maintenance - Building Supplies	-	-		1,000	1,000
4260 Office Expense	660	848		600	600
4261 Postage	-	29		-	-
4264 Books / Manuals	-	-		200	200
4300 Professional and Specialized Services	158	25		2,500	2,500
4324 Medical, Dental, Lab & Ambulance Services	416	466		-	-
4334 Fire Prevention and Inspection	473	466		400	400
4420 Rents and Leases - Equipment	3,517	3,440		3,500	3,500
4460 Small Tools and Instruments	1,333	312		900	900
4461 Minor Equipment	2,191	1,375		900	900
4500 Special Departmental Expense	66	133		150	150
4501 Special Projects	-	-		30,000	30,000
4503 Staff Development	-	179		500	500

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				Fund Title Service Activity	Fleet Transportation
Operating Detail	2010-11 Actual	2011-12 Actual Estimated	<input checked="" type="checkbox"/>	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3		4	5
4529 Software License	-	-		3,000	3,000
4605 Vehicle - Rent or Lease	804	452		605	605
4606 Fuel Purchases	595	860		1,300	1,300
4620 Utilities	6,412	5,146		6,000	6,000
Services & Supplies	497,353	442,921		552,965	552,965
Other Charges					
5300 Interfund Expenditures	253,802	140,302		162,952	162,952
5301 Intrfnd Exp: Telephone Equip & Support	1,618	1,054		2,000	2,000
5304 Intrfnd Exp: Mail Service	422	1,833		995	995
5305 Intrfnd Exp: Stores Support	1,493	215		688	688
5308 Intrfnd Exp: Internal Data Processing	13,909	9,057		9,057	9,057
5310 Intrfnd Exp: County Counsel	89	164		-	-
5316 Intrfnd Exp: IS Programming Support	660	270		-	-
5318 Intrfnd Exp: Maint Bldg & Imprvmnts	3,008	2,557		-	-
5320 Intrfnd Exp: Network Support	-	5,604		5,604	5,604
5321 Intrfnd Exp: Collections	-	152		-	-
Other Charges	275,000	161,056		181,296	181,296
Intrafund Charges and Abatements					
7250 Intrfnd Transfers: Non General Fund	79,879	74,563		102,000	102,000
7380 Intrfnd Abatement: Not General Fund	(79,879)	(74,563)		(102,000)	(102,000)
Intrafund Charges and Abatements	-	-		-	-
Depreciation					
5200 Depreciation	796,400	54,027		790,000	690,000
Depreciation	796,400	54,027		790,000	690,000
Total Operating Expenses	\$ 1,796,077	\$ 942,348		\$ 1,866,149	\$ 1,766,149
Operating Income (Loss)	\$ (1,210)	\$ (82,242)		\$ (38,136)	\$ (38,136)
Non-Operating Revenue (Expenses)					
0400 Interest	\$ 8,743	\$ 7,110		\$ 8,750	\$ 8,750
1940 Miscellaneous Revenues	-	2,426		-	-
1942 Miscellaneous Reimbursement	8,134	28,904		10,000	10,000
2000 Sale of Fixed Assets	2,008	(26,214)		-	-
7100 Residual Equity Transfer Out	-	-		(50,000)	(50,000)
Total Non-Operating Revenue (Expenses)	\$ 18,884	\$ 12,226		\$ (31,250)	\$ (31,250)
Income Before Capital Contributions and Transfers	\$ 17,674	\$ (70,016)		\$ (69,386)	\$ (69,386)
Capital Contributions	\$ -	\$ -		\$ -	\$ -
2020 Operating Transfers In	-	-		50,000	50,000
Change in Net Assets	\$ 17,674	\$ (70,016)		\$ (19,386)	\$ (19,386)
Net Assets - Beginning Balance	8,364,531	8,382,204		8,312,188	8,312,188
Net Assets - Ending Balance	\$ 8,382,204	\$ 8,312,188		\$ 8,292,802	\$ 8,292,802
Capital Assets					
6040 Fixed Assets - Equipment	\$ -	\$ 19,843		\$ 10,000	\$ 10,000
6045 Fixed Assets - Vehicles	437,563	1,211,649		1,200,000	1,200,000
TOTAL Capital Assets	\$ 437,563	\$ 1,231,493		\$ 1,210,000	\$ 1,210,000