

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	EI Dorado County Operation of Internal Service Fund Fiscal Year 2013-14			Schedule 10	
				Service Activity	Self Insurance
Operating Detail	2011-12 Actual	2012-13 Actual Estimated	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	
<b>Operating Revenues</b>					
1760 Risk Management Program Services	\$ 31,897,732	\$ 30,665,555	\$ 33,097,182	\$	33,097,182
<b>Charges for Services</b>	<b>31,897,732</b>	<b>30,665,555</b>	<b>33,097,182</b>		<b>33,097,182</b>
<b>Total Operating Revenues</b>	<b>\$ 31,897,732</b>	<b>\$ 30,665,555</b>	<b>\$ 33,097,182</b>	<b>\$</b>	<b>33,097,182</b>
<b>Operating Expenses</b>					
<b>Salaries and Employee Benefits</b>					
3000 Permanent Employees / Elected Officials	\$ 300,746	\$ 244,994	\$ 376,536	\$	405,165
3001 Temporary Employees	2,265	-	-		-
3004 Other Compensation	5,143	(2,027)	10,626		10,626
3020 Employer Share - Employee Retirement	55,624	45,069	72,265		77,876
3022 Employer Share - Medi Care	4,632	3,439	5,411		5,826
3040 Employer Share - Health Insurance	98,748	107,393	100,292		104,185
3041 Employer Share - Unemployment Insurance	4,053	4,365	1,435		1,463
3042 Employer Share - Long Term Disab Insurance	846	475	1,345		1,400
3043 Employer Share - Deferred Compensation	800	399	-		-
3046 Retiree Health - Defined Contributions	5,893	6,428	6,428		6,428
3060 Employer Share - Workers' Compensation	1,484	554	1,107		1,107
3080 Flexible Benefits	4,121	2,397	33,000		34,200
<b>Salaries and Employee Benefits</b>	<b>484,356</b>	<b>413,486</b>	<b>608,445</b>		<b>648,276</b>
4041 Cnty Pass thru Telephone Charges to Depts	131	363	200		200
4060 Food and Food Products	905	232	-		-
4100 Insurance - Premium	7,484	17,096	21,679		21,679
4101 Insurance - Premium Additional Liability	1,712,607	1,966,541	2,250,908		2,250,908
4104 Insurance - Current Year Claims	30,180,666	30,941,229	34,572,801		34,572,801
4140 Maintenance - Equipment	-	-	500		500
4220 Memberships	485	385	1,485		1,485
4221 Memberships - Legislative Advocacy	24,889	24,889	31,000		31,000
4260 Office Expense	3,292	2,751	3,250		3,250
4261 Postage	3,877	3,932	4,200		4,200
4262 Software	-	-	1,000		1,000
4263 Subscription / Newspaper / Journal	459	462	1,500		1,500
4264 Books/Manuals	1,219	611	-		-
4266 Printing / Duplicating	23	-	-		-
4300 Professional and Specialized Services	112,529	67,993	107,046		107,046
4304 Agency Administrative Fee	53,659	200,960	233,440		233,440
4313 Legal Services	10,457	211,591	175,000		175,000
4315 Contract Legal Attorney	1,160,125	1,178,954	600,000		600,000
4324 Med, Dental, and Lab Services	12,200	3,726	5,000		5,000
4338 Third Party Administrator - Risk Mngmt	613,339	520,469	571,908		571,908
4400 Publication and Legal Notices	173	-	900		900
4420 Rents and Leases - Equipment	3,851	1,944	4,500		4,500
4440 Rents and Leases - Building & Improvements	500	-	-		-
4461 Minor Equipment	169	1,481	1,000		1,000
4462 Equipment - Computer	3,410	-	2,000		2,000
4503 Staff Development	1,429	3,959	4,000		4,000
4507 Fire & Safety Supplies	-	-	3,000		3,000
4529 Software License	358	1,538	900		900

State Controller Schedules County Budget Act January 2010 Edition, revision #1	El Dorado County Operation of Internal Service Fund Fiscal Year 2013-14			Schedule 10	
				Fund Title Service Activity	Risk Self Insurance
Operating Detail	2011-12 Actual	2012-13 Actual Estimated	<input checked="" type="checkbox"/>	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3		4	5
4536 Retirement Benefit	-	-		-	-
4600 Transportation and Travel	9	59		750	750
4602 Employee - Private Auto Mileage	373	859		775	775
4605 Rent and Lease: Vehicle	28	-		500	500
4606 Fuel Purchases	24	-		350	350
<b>Services and Supplies</b>	<b>33,908,670</b>	<b>35,152,024</b>		<b>38,599,592</b>	<b>38,599,592</b>
<b>Other Charges</b>					
5140 Judgements and Damages	50,600	-		-	-
5300 Interfund Expenditures	181,488	288,237		420,097	420,097
5301 Intrfnd Exp: Telephone Equip & Support	3,206	2,689		3,250	3,250
5304 Intrfnd Exp: Mail Service	-	3,298		3,298	3,298
5305 Intrfnd Exp: Stores Support	280	206		206	206
5306 Intrfnd Exp: Central Duplicating	2,503	-		-	-
5308 Intrfnd Exp: Internal Data Processing	8,343	-		8,343	8,343
5310 Intrfnd Exp: County Counsel	531,200	34,815		65,000	65,000
5314 Intrfnd Exp: PC Support	570	620		500	500
5316 Intrfnd Exp: IS Programming Support	6,405	90		18,133	18,133
5320 Intrfnd Exp: Network Support	8,507	-		8,507	8,507
5321 Intrfnd Exp: Collections	1,892	1,817		1,500	1,500
<b>Other Charges</b>	<b>794,994</b>	<b>331,772</b>		<b>528,834</b>	<b>528,834</b>
<b>Other Financing Uses</b>					
7000 Operating Transfers Out	-	-		-	85,000
<b>Other Financing Uses</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>85,000</b>
<b>Intrafund Charges and Abatements</b>					
7250 Intrfnd Transfers: Non General Fund	1,634,209	2,120,285		1,642,068	1,642,068
7380 Intrfnd Abatement: Not General Fund	(1,634,209)	(2,120,285)		(1,642,068)	(1,642,068)
<b>Intrafund Charges and Abatements</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>
<b>Depreciation</b>					
5200 Depreciation	2,402	3,308		2,402	2,402
<b>Depreciation</b>	<b>2,402</b>	<b>3,308</b>		<b>2,402</b>	<b>2,402</b>
<b>Total Operating Expenses</b>	<b>\$ 35,190,421</b>	<b>\$ 35,900,590</b>		<b>\$ 39,739,273</b>	<b>\$ 39,864,104</b>
<b>Operating Income (Loss)</b>	<b>\$ (3,292,689)</b>	<b>\$ (5,235,035)</b>		<b>\$ (6,642,091)</b>	<b>\$ (6,766,922)</b>
<b>Non-Operating Revenue (Expenses)</b>					
0400 Interest	\$ 108,017	\$ 72,832		\$ 35,000	\$ 35,000
1742 Miscellaneous Copy Fees	11	-		-	-
1940 Miscellaneous Revenue	83	143		-	-
1942 Miscellaneous Reimbursement	115,053	32,922		-	-
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ 223,164</b>	<b>\$ 105,897</b>		<b>\$ 35,000</b>	<b>\$ 35,000</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (3,069,525)</b>	<b>\$ (5,129,138)</b>		<b>\$ (6,607,091)</b>	<b>\$ (6,731,922)</b>
Capital Contributions	\$ -	\$ -		\$ -	\$ -
<b>Change in Net Assets</b>	<b>\$ (3,069,525)</b>	<b>\$ (5,129,138)</b>		<b>\$ (6,607,091)</b>	<b>\$ (6,731,922)</b>
<b>Net Assets - Beginning Balance</b>	<b>(13,356,031)</b>	<b>(16,425,556)</b>		<b>(21,554,694)</b>	<b>(21,554,694)</b>
<b>Net Assets - Ending Balance</b>	<b>\$ (16,425,556)</b>	<b>\$ (21,554,694)</b>		<b>\$ (28,161,785)</b>	<b>\$ (28,286,616)</b>
<b>Capital Assets</b>					
6042 Fixed Assets - Computer	\$ -	\$ -		\$ -	\$ -
<b>TOTAL Capital Assets</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>

State Controller Schedules County Budget Act January 2010 Edition, revision #1	El Dorado County Operation of Internal Service Fund Fiscal Year 2013-14				Schedule 10	
					Fund Title	Fleet
	Service Activity	Transportation				
Operating Detail	2011-12 Actual	2012-13 Actual Estimated	<input checked="" type="checkbox"/>	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3		4	5	
<b>Operating Revenues</b>						
1740 Charges for Services	\$ 744,725	\$ 1,445,055		\$ 1,564,280	\$ 1,568,480	
1800 Interfund Revenue	42,419	51,293		48,500	48,500	
<b>Charges for Services</b>	<b>787,144</b>	<b>1,496,348</b>		<b>1,612,780</b>	<b>1,616,980</b>	
1949 Auto Physical Damage	72,962	79,482		64,561	64,561	
<b>Miscellaneous Revenues</b>	<b>72,962</b>	<b>79,482</b>		<b>64,561</b>	<b>64,561</b>	
<b>Total Operating Revenues</b>	<b>\$ 860,106</b>	<b>\$ 1,575,830</b>		<b>\$ 1,677,341</b>	<b>\$ 1,681,541</b>	
<b>Operating Expenses</b>						
<b>Salaries &amp; Employee Benefits</b>						
3000 Permanent Employees / Elected Officials	\$ 151,363	\$ 164,195		\$ 163,731	\$ 163,731	
3001 Temporary Employees	18,817	-		-	-	
3002 Overtime	435	323		-	-	
3004 Other Compensation	1,544	4,675		600	600	
3020 Employer Share - Employee Retirement	27,191	28,186		29,135	29,135	
3022 Employer Share - Medi Care	2,488	2,391		2,375	2,375	
3040 Employer Share - Health Insurance	60,165	79,814		80,476	80,476	
3041 Employer Share - Unemployment Insurance	2,706	2,762		560	560	
3042 Employer Share - Long Term Disab Insurance	427	330		590	590	
3046 Retiree Health - Defined Contributions	3,922	4,863		4,863	4,863	
3060 Employer Share - Workers' Compensation	15,287	4,923		9,845	9,845	
<b>Salaries &amp; Employee Benefits</b>	<b>284,344</b>	<b>292,462</b>		<b>292,175</b>	<b>292,175</b>	
4020 Clothing and Personal Supplies	306	476		300	300	
4040 Telephone Company Vendor Payments	2	3		-	-	
4041 Cnty Pass thru Telephone Charges to Depts	107	66		115	115	
4080 Household Expense	561	632		800	800	
4083 Household Expense - Laundry	2,763	2,458		2,700	2,700	
4086 Household Expense - Janitorial / Custodial	2,520	2,520		2,520	2,520	
4087 Household Expense - Extermination / Fumigation Services	-	-		-	-	
4100 Insurance - Premium	1,433	811		2,145	2,145	
4140 Maintenance - Equipment	-	805		-	-	
4144 Maintenance - Computer System/Software/License	2,629	2,702		3,250	3,250	
4145 Maintenance - Equipment Parts	1,106	580		1,000	1,000	
4160 Maintenance Vehicles - Service Contract	231,761	228,484		229,324	229,324	
4161 Maintenance Vehicles - Parts/Direct Chrg	564	501		600	600	
4162 Maintenance Vehicles - Supplies	4,136	5,160		5,000	5,000	
4163 Maintenance Vehicles - Inventory	93,311	93,494		97,000	97,000	
4164 Maintenance Vehicles - Tires and Tubes	87,990	95,058		120,000	120,000	
4165 Maintenance Vehicles - Oil and Grease	-	99		250	250	
4180 Maintenance - Building and Improvements	-	-		-	-	
4197 Maintenance - Building Supplies	-	72		100	100	
4260 Office Expense	848	893		750	750	
4261 Postage	29	69		50	50	
4264 Books / Manuals	-	-		-	-	
4300 Professional and Specialized Services	25	506		500	500	
4324 Medical, Dental, Lab & Ambulance Services	466	-		-	-	
4334 Fire Prevention and Inspection	466	225		400	400	
4420 Rents and Leases - Equipment	3,440	3,371		3,500	3,500	
4460 Small Tools and Instruments	312	438		600	600	
4461 Minor Equipment	1,375	143		900	900	
4500 Special Departmental Expense	133	291		350	350	
4501 Special Projects	-	-		30,000	30,000	
4503 Staff Development	179	134		500	500	
4507 Fire and Safety Supplies	-	57		-	-	

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				Service Activity	Transportation
Operating Detail	2011-12 Actual	2012-13 Actual Estimated <input checked="" type="checkbox"/>	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	
4566 Road: Plant Mix	-	9,878	-	-	
4605 Vehicle - Rent or Lease	452	652	750	750	
4606 Fuel Purchases	860	1,770	1,000	1,000	
4620 Utilities	5,146	4,948	6,000	6,000	
<b>Services &amp; Supplies</b>	<b>442,921</b>	<b>457,296</b>	<b>510,404</b>	<b>510,404</b>	
<b>Other Charges</b>					
5300 Interfund Expenditures	140,302	143,759	97,986	97,986	
5301 Infrnd Exp: Telephone Equip & Support	1,054	945	2,000	2,000	
5304 Infrnd Exp: Mail Service	1,833	-	995	995	
5305 Infrnd Exp: Stores Support	215	-	688	688	
5308 Infrnd Exp: Internal Data Processing	9,057	-	9,057	9,057	
5310 Infrnd Exp: County Counsel	164	110	-	-	
5316 Infrnd Exp: IS Programming Support	270	60	-	-	
5318 Infrnd Exp: Maint Bldg & Imprvmnts	2,557	-	-	-	
5320 Infrnd Exp: Network Support	5,604	-	5,604	5,604	
5321 Infrnd Exp: Collections	152	-	-	-	
5330 Infrnd Exp: Allocated Salaries/Benefits	-	-	64,606	64,606	
<b>Other Charges</b>	<b>161,208</b>	<b>144,874</b>	<b>180,936</b>	<b>180,936</b>	
<b>Other Financing Uses</b>					
7100 Residual Equity Transfers Out	-	-	-	50,000	
<b>Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	
<b>Intrafund Charges and Abatements</b>					
7250 Infrnd Transfers: Non General Fund	74,563	46,374	105,311	105,311	
7380 Infrnd Abatement: Not General Fund	(74,563)	(46,374)	(105,311)	(105,311)	
<b>Intrafund Charges and Abatements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Appropriations for Contingencies</b>					
7700 Appropriation for Contingencies	-	-	95,000	95,000	
<b>Appropriations for Contingencies</b>	<b>-</b>	<b>-</b>	<b>95,000</b>	<b>95,000</b>	
<b>Depreciation</b>					
5200 Depreciation	54,027	728,111	738,576	738,576	
<b>Depreciation</b>	<b>54,027</b>	<b>728,111</b>	<b>738,576</b>	<b>738,576</b>	
<b>Total Operating Expenses</b>	<b>\$ 942,500</b>	<b>\$ 1,622,743</b>	<b>\$ 1,817,091</b>	<b>\$ 1,867,091</b>	
<b>Operating Income (Loss)</b>	<b>\$ (82,394)</b>	<b>\$ (46,913)</b>	<b>\$ (139,750)</b>	<b>\$ (185,550)</b>	
<b>Non-Operating Revenue (Expenses)</b>					
0400 Interest	\$ 7,110	\$ 4,078	\$ 4,750	\$ 4,750	
1940 Miscellaneous Revenues	2,426	-	-	-	
1942 Miscellaneous Reimbursement	28,904	100	10,000	10,000	
2000 Sale of Fixed Assets	(26,214)	3,112	95,000	95,000	
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ 12,226</b>	<b>\$ 7,290</b>	<b>\$ 109,750</b>	<b>\$ 109,750</b>	
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (70,168)</b>	<b>\$ (39,623)</b>	<b>\$ (30,000)</b>	<b>\$ (75,800)</b>	
Capital Contributions	\$ -	\$ -	\$ -	\$ -	
2020 Operating Transfers In	22,780	9,584	-	55,800	
<b>Change in Net Assets</b>	<b>\$ (47,388)</b>	<b>\$ (30,039)</b>	<b>\$ (30,000)</b>	<b>\$ (20,000)</b>	
<b>Net Assets - Beginning Balance</b>	<b>8,382,204</b>	<b>8,334,816</b>	<b>8,304,777</b>	<b>8,304,777</b>	
<b>Net Assets - Ending Balance</b>	<b>\$ 8,334,816</b>	<b>\$ 8,304,777</b>	<b>\$ 8,274,777</b>	<b>\$ 8,284,777</b>	

<b>Capital Assets</b>					
6040 Fixed Assets - Equipment	\$ 19,843	\$ 9,133	\$ 8,000	\$ 10,000	
6045 Fixed Assets - Vehicles	1,211,649	832,701	723,000	1,232,486	
<b>TOTAL Capital Assets</b>	<b>\$ 1,231,493</b>	<b>\$ 841,834</b>	<b>\$ 731,000</b>	<b>\$ 1,242,486</b>	