

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 2023-24			Schedule 10	
				Service Activity	Self Insurance
Operating Detail	2021-22 Actual	2022-23 Actual Estimated <input checked="" type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Operating Revenues					
1760 Risk Management Program Services	\$ 35,115,753	\$ 44,609,524	\$ 50,507,950	\$ 50,507,950	
1800 Interfund Revenue	-	3,854	-	-	
Charges for Services	35,115,753	44,613,378	50,507,950	50,507,950	
Total Operating Revenues	\$ 35,115,753	\$ 44,613,378	\$ 50,507,950	\$ 50,507,950	
Operating Expenses					
Salaries and Employee Benefits					
3000 Permanent Employees / Elected Officials	\$ 531,070	\$ 623,901	\$ 703,788	\$ 703,788	
3001 Temporary Employees	31,367	47,378	21,355	21,355	
3002 Overtime	5,598	236	7,716	7,716	
3004 Other Compensation	32,679	(31,037)	781	781	
3020 Employer Share - Employee Retirement	104,527	120,248	149,441	149,441	
3022 Employer Share - Medi Care	8,430	9,846	10,204	10,204	
3040 Employer Share - Health Insurance	104,035	157,003	162,564	162,564	
3041 Employer Share - Unemployment Insurance	3,517	3,128	1,312	1,312	
3042 Employer Share - Long Term Disab Insurance	984	1,073	985	985	
3043 Employer Share - Deferred Compensation	13,517	18,315	23,848	23,848	
3046 Retiree Health - Defined Contributions	6,796	6,383	7,758	7,758	
3060 Employer Share - Workers' Compensation	-	5,555	3,363	3,363	
3080 Flexible Benefits	30,589	30,951	50,232	50,232	
Salaries and Employee Benefits	873,108	992,980	1,143,347	1,143,347	
4080 Household Expense	143	46	50	50	
4100 Insurance - Premium	109,234	183,323	65,867	65,867	
4101 Insurance - Premium Additional Liability	7,047,069	8,206,570	11,709,646	11,709,646	
4104 Insurance - Current Year Claims	30,895,717	32,889,833	39,709,762	39,709,762	
4144 Maintenance - Computer Sys/Sft/Wr/Licn	527	-	550	550	
4197 Maintenance - Building Supplies	1,188	-	-	-	
4200 Medical, Dental, & Lab Supplies	150	8	1,500	1,500	
4220 Memberships	-	150	200	200	
4260 Office Expense	711	1,683	780	780	
4261 Postage	441	99	500	500	
4263 Subscription / Newspaper / Journal	-	-	25	25	
4264 Books / Manuals	188	-	250	250	
4266 Printing / Duplicating	753	1,111	1,545	1,545	
4267 Online Subscriptions	510	125	525	525	
4300 Professional and Specialized Services	106,492	63,424	103,650	103,650	
4304 Agency Administrative Fee	727,222	808,308	160,000	160,000	
4312 Arbitrator	-	-	2,500	2,500	
4315 Contract Legal Attorney	630,770	1,004,110	632,780	632,780	
4320 Verbatim: Transcription	-	17,828	-	-	
4324 Med, Dental, and Lab Services	-	1,248	126,000	126,000	
4338 Third Party Administrator - Risk Mngmt	353,110	349,533	355,500	355,500	
4400 Publication and Legal Notices	-	-	250	250	
4420 Rent & Leases - Equipment	2,494	562	475	475	
4440 Rent & Leases - Building	-	-	100	100	
4460 Equipment - Small Tools & Instruments	-	-	250	250	
4462 Equipment - Computre	2,403	1,424	5,000	5,000	
4463 Equipment - Telephone & Radio	460	161	550	550	
4502 Educational Materials	(212)	-	150	150	
4507 Fire and Safety Supplies	9,403	3,507	5,000	5,000	
4539 Software License	1,990	-	1,000	1,000	

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

El Dorado County
Operation of Internal Service Fund
Fiscal Year 2023-24

Schedule 10

Fund Title	Risk
Service Activity	Self Insurance

Operating Detail	2021-22 Actual	2022-23 Actual Estimated <input checked="" type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5
4600 Transportation and Travel	277	50	2,000	2,000
4602 Employee - Private Auto Mileage	534	218	1,500	1,500
4605 Rent and Lease: Vehicle	719	891	150	150
4606 Fuel Purchases	135	68	-	-
4607 Bulk Fuel (County Contract)	468	337	750	750
4609 Staff Development (No Overnight)	2,454	4,994	6,500	6,500
4656 Overnight Travel: Hotel	-	-	2,000	2,000
Services and Supplies	39,895,349	43,539,610	52,897,305	52,897,305
Other Charges				
5190 Risk IBNR & Reserves	(1,655,000)	-	-	-
5300 Interfund Expenditures	208,480	208,599	866,448	866,448
5304 Infrnd Exp: Mail Service	2,695	-	-	-
5305 Infrnd Exp: Stores Support	43	-	-	-
5310 Infrnd Exp: County Counsel	152,384	231,128	185,000	185,000
5318 Infrnd Exp: Maintenance Building & Improvement	12,453	304	4,800	4,800
5321 Infrnd Exp: Collections	4,113	2,537	2,050	2,050
Other Charges	(1,274,832)	442,568	1,058,298	1,058,298
Intrafund Charges and Abatements				
7250 Infrnd Transfers: Non General Fund	3,187,039	3,357,384	3,845,998	3,845,998
7380 Infrnd Abatement: Not General Fund	(3,187,039)	(3,357,384)	(3,845,998)	(3,845,998)
Intrafund Charges and Abatements	-	-	-	-
Contingency				
7700 Appropriation for Contingency	-	-	14,747,251	14,503,359
Contingency	-	-	14,747,251	14,503,359
Depreciation				
5200 Depreciation	255	-	-	-
Depreciation	255	-	-	-
Total Operating Expenses	\$ 39,493,881	\$ 44,975,158	\$ 69,846,201	\$ 69,602,309
Operating Income (Loss)	\$ (4,378,128)	\$ (361,780)	\$ (19,338,251)	\$ (19,094,359)
Non-Operating Revenue (Expenses)				
0400 Interest	\$ (878,874)	\$ 317,416	\$ -	\$ -
1942 Miscellaneous Reimbursement	824,110	417,528	775,000	775,000
Total Non-Operating Revenue (Expenses)	\$ (54,764)	\$ 734,944	\$ 775,000	\$ 775,000
Income Before Capital Contributions and Transfers	\$ (4,432,891)	\$ 373,164	\$ (18,563,251)	\$ (18,319,359)
Capital Contributions	\$ -	\$ -	\$ -	\$ -
0001 Use of Retained Earnings	-	-	18,563,251	18,319,359
Change in Net Assets	\$ (4,432,891)	\$ 373,164	\$ -	\$ -
Net Assets - Beginning Balance	22,979,248	18,546,357	18,919,521	18,919,521
Net Assets - Ending Balance	\$ 18,546,357	\$ 18,919,521	\$ 18,919,521	\$ 18,919,521
Capital Assets				
6020 Building & Improvements	\$ 178,116	\$ 35,702	\$ -	\$ -
TOTAL Capital Assets	\$ 178,116	\$ 35,702	\$ -	\$ -

State Controller Schedules County Budget Act January 2010 Edition, revision #1	El Dorado County Operation of Internal Service Fund Fiscal Year 2023-24			Schedule 10			
						Fund Title	Fleet
						Service Activity	Transportation
Operating Detail	2021-22 Actual	2022-23 Actual Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors			
1	2	3	4	5			
Operating Revenues							
1740 Charges for Services	\$ 2,205,854	\$ 3,411,063	\$ 2,175,162	\$ 2,198,162			
1800 Interfund Revenue	29,001	46,420	61,380	63,380			
Charges for Services	2,234,855	3,457,483	2,236,542	2,261,542			
1949 Auto Physical Damage	77,145	93,748	94,612	94,612			
Miscellaneous Revenues	77,145	93,748	94,612	94,612			
Total Operating Revenues	\$ 2,312,000	\$ 3,551,232	\$ 2,331,154	\$ 2,356,154			
Operating Expenses							
Salaries & Employee Benefits							
3000 Permanent Employees / Elected Officials	\$ 169,970	\$ 232,567	\$ 288,743	\$ 288,743			
3001 Temporary Employees	15,466	17,862	18,000	18,000			
3002 Overtime	229	17	-	-			
3004 Other Compensation	9,639	6,997	1,025	1,025			
3020 Employer Share - Employee Retirement	67,014	64,664	68,349	68,349			
3022 Employer Share - Medi Care	2,708	3,641	4,187	4,187			
3040 Employer Share - Health Insurance	64,426	79,510	117,308	117,308			
3041 Employer Share - Unemployment Insurance	1,736	1,246	810	810			
3042 Employer Share - Long Term Disab Insurance	315	399	586	586			
3046 Retiree Health - Defined Contributions	4,589	3,579	4,091	4,091			
3060 Employer Share - Workers' Compensation	-	12,771	8,918	8,918			
Salaries & Employee Benefits	336,092	423,254	512,017	512,017			
4020 Clothing and Personal Supplies	-	-	300	300			
4040 Telephone Company Vendor Payments	-	-	25	25			
4080 Household Expense	131	502	500	500			
4083 Household Expense - Laundry	3,883	4,734	4,000	4,000			
4086 Household Expense - Janitorial / Custodial	4,498	4,768	5,000	5,000			
4100 Insurance - Premium	916	1,661	2,085	2,085			
4140 Maintenance - Equipment	2,265	235	3,500	3,500			
4144 Maintenance - Computer System / Software / License	4,731	5,027	7,000	7,000			
4145 Maintenance - Equipment Parts	372	85	1,000	1,000			
4160 Maintenance Vehicles - Service Contract	247,818	162,648	250,000	250,000			
4161 Maintenance Vehicles - Parts/Direct Chrg	152,157	241,308	160,000	160,000			
4162 Maintenance Vehicles - Supplies	13,658	17,054	18,000	18,000			
4163 Maintenance Vehicles - Inventory	14,685	(5,808)	20,000	20,000			
4164 Maintenance Vehicles - Tires and Tubes	154,951	195,365	190,000	190,000			
4165 Maintenance Vehicles - Oil and Grease	-	30,541	-	25,000			
4197 Maintenance - Building Supplies	5	459	500	500			
4220 Memberships	50	-	-	-			
4260 Office Expense	798	1,288	1,000	1,000			
4264 Books/Manuals	-	-	200	200			
4300 Professional and Specialized Services	14,098	15,367	23,000	23,000			
4324 Medical, Dental and Lab Services	-	371	-	-			
4334 Fire Prevention and Inspection	-	-	100	100			
4420 Rents and Leases - Equipment	-	-	1,000	1,000			
4460 Small Tools and Instruments	349	519	1,500	1,500			
4461 Minor Equipment	-	4,014	3,500	3,500			
4500 Special Departmental Expense	23	-	400	400			
4507 Fire and Safety Supplies	-	-	200	200			
4605 Vehicle - Rent or Lease	1,107	2,537	2,600	2,600			

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				Fund Title Service Activity	Fleet Transportation
Operating Detail	2021-22 Actual	2022-23 Actual Estimated <input checked="" type="checkbox"/>	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
4606 Fuel Purchases	2,073	2,844	4,000	4,000	
4607 Rent & Lease: Mileage Rate Rebate	513	-	-	-	
4609 Staff Development	-	-	500	500	
4700 Utilities	11,599	14,986	14,000	14,000	
Services & Supplies	630,680	700,504	713,910	738,910	
Depreciation					
5200 Depreciation	877,338	1,082,842	975,000	975,000	
Depreciation	877,338	1,082,842	975,000	975,000	
Other Charges					
5300 Interfund Expenditures	62,809	112,487	86,227	86,227	
5310 Infrnd Exp: County Counsel	-	-	2,500	2,500	
5318 Infrnd Exp: Maint Bldg & Imprvmnts	6,567	780	16,000	16,000	
5330 Infrnd Exp: Allocated Salaries/Benefits	47,071	39,619	45,000	45,000	
Other Charges	116,447	152,885	149,727	149,727	
Appropriations for Contingencies					
7700 Appropriation for Contingencies	-	-	607,500	1,234,900	
Appropriations for Contingencies	-	-	607,500	1,234,900	
Total Operating Expenses	\$ 1,960,557	\$ 2,359,485	\$ 2,958,154	\$ 3,610,554	
Operating Income (Loss)	\$ 351,443	\$ 1,191,746	\$ (627,000)	\$ (1,254,400)	
Non-Operating Revenue (Expenses)					
0400 Interest	\$ (74,942)	\$ (31,234)	\$ 12,000	\$ 12,000	
1942 Miscellaneous Reimbursement	92,943	2,297	7,500	7,500	
2000 Sale of Fixed Assets	(6,604)	31,428	-	-	
Total Non-Operating Revenue (Expenses)	\$ 11,397	\$ 2,490	\$ 19,500	\$ 19,500	
Income Before Capital Contributions and Transfers	\$ 362,839	\$ 1,194,236	\$ (607,500)	\$ (1,234,900)	
Capital Contributions	\$ -	\$ -	\$ -	\$ -	
2022 Operating Transfers In: Fleet	1,045,504	355,331	607,500	1,234,900	
Change in Net Assets	\$ 1,408,343	\$ 1,549,567	\$ -	\$ -	
Net Assets - Beginning Balance	10,919,947	12,328,290	13,877,857	13,877,857	
Net Assets - Ending Balance	\$ 12,328,290	\$ 13,877,857	\$ 13,877,857	\$ 13,877,857	
Capital Assets					
6020 Building & Improvements	\$ -	\$ -	\$ 50,000	\$ 50,000	
6045 Fixed assets - Vehicles	3,276,781	1,043,935	2,590,000	4,118,400	
TOTAL Capital Assets	\$ 3,276,781	\$ 1,043,935	\$ 2,640,000	\$ 4,168,400	