

County of Placer
Operation of Internal Service Fund
Fiscal Year 2020 - 21
Summary

Operating Detail	2018 - 19 Actual	2019 - 20 Adopted Budget	2020 - 21 Recommended	2020 - 21 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services	\$88,014,653	\$95,775,046	\$101,537,842	\$101,627,842
Donations	\$500			
Intergovernmental Revenue	\$450,682	\$203,000	\$200,000	\$200,000
Licenses, Permits & Franchises	\$25,844	\$25,844	\$25,844	\$25,844
Miscellaneous Revenues	\$8,715,765	\$6,874,289	\$6,947,585	\$6,947,585
Other Financing Sources	\$5,814,297	\$5,273,572	\$3,249,542	\$3,249,542
Revenue from Use of Money & Property	\$1,201,788	\$300,000	\$300,000	\$300,000
Total Operating Revenues	\$104,223,528	\$108,451,751	\$112,260,813	\$112,350,813
Operating Expenses				
Agriculture	\$40,042			
Appropriation for Contingencies Group		\$100,000	\$50,000	\$50,000
Clothing and Personal	\$15,907	\$16,800	\$17,300	\$17,300
Communications	\$2,201,381	\$2,375,946	\$1,497,706	\$1,497,706
Cost Allocation Group	\$1,134,349	(\$1)	\$3	\$3
Employee Group Insurance	\$6,081,479	\$5,344,966	\$5,423,430	\$5,423,430
Food	\$3,330,664	\$2,620,200	\$2,985,053	\$2,985,053
Household Expense	\$2,448,681	\$633,259	\$2,936,891	\$2,936,891
Insurance	\$3,004,097	\$4,270,407	\$6,189,752	\$6,189,752
Interest on Other Long Term Debt	\$321	\$440	\$25,472	\$25,472
Interfund Expenditure	\$4,091,924	\$2,600,680	\$3,333,272	\$3,333,272
Judgments and Damages	\$14,165,016	\$11,548,770	\$10,333,272	\$10,333,272
Jury and Witness Expense	\$560	\$3,500	\$1,100	\$1,100
Maintenance	\$8,537,746	\$8,554,844	\$7,910,735	\$8,000,735
Medical, Dental and Lab Supplies	\$7,238	\$1,300	\$5,800	\$5,800
Memberships	\$44,488	\$28,206	\$66,358	\$66,358
Minor Equipment	\$129,784	\$68,000	\$152,936	\$152,936
Misc Expense	\$49,466		\$25,200	\$25,200
Office Expense	\$487,749	\$216,412	\$363,569	\$363,569
Operating Supplies	\$50,928	\$54,000	\$109,167	\$109,167
Professional & Special Services	\$15,547,737	\$17,429,904	\$17,552,542	\$17,552,542
Rents & Leases	\$2,380,762	\$2,517,189	\$1,489,075	\$1,489,075
Retirement	\$8,336,679	\$10,849,603	\$11,262,279	\$11,262,279
Retirement of Other Long Term Debt	\$16,215	\$19,400	\$114,768	\$114,768
Salaries & Wages	\$23,655,857	\$25,113,845	\$25,605,506	\$25,605,506
Special Department Expense	\$4,357,214	\$4,412,942	\$5,889,713	\$5,889,713

Support & Care of Persons	\$92,469			
Transfers Out	\$2,007,025	\$4,578,254	\$256,033	\$256,033
Transportation & Travel	\$74,438	\$976,653	\$1,181,075	\$1,181,075
Utilities	\$4,608,022	\$5,483,693	\$6,429,609	\$6,429,609
Workers Comp Insurance	\$261,851	\$322,894	\$350,135	\$350,135
Total Operating Expenses	\$107,160,088	\$110,142,106	\$111,557,751	\$111,647,751
Operating Income (Loss)	(\$2,936,560)	(\$1,690,355)	\$703,062	\$703,062
Non-Operating Revenue (Expenses)				
Non-Operating Revenue (Ledger Group)	\$535,210	\$367,500	\$381,600	\$381,600
Total Non-Operating Revenue (Expenses)	\$535,210	\$367,500	\$381,600	\$381,600
Income Before Capital Contribution and Transfers	(\$2,401,350)	(\$1,322,855)	\$1,084,662	\$1,084,662
Capital Assets				
Equipment	\$1,007,266	\$2,522,946	\$1,714,012	\$2,214,012
Intangible Assets	\$1,068,876			
Total Capital Assets	\$2,076,142	\$2,522,946	\$1,714,012	\$2,214,012
Net Asset Changes	(\$4,477,491)	(\$3,845,801)	(\$629,350)	(\$1,129,350)
Net Assets - Beginning Balance	\$38,420,057	\$33,942,566	\$30,096,765	\$30,096,765
Net Assets - Ending Balance	\$33,942,566	\$30,096,765	\$29,467,415	\$28,967,415

County of Placer
Operation of Internal Service Fund
Fiscal Year 2020 - 21
Cost Center: CC01004 Information Technology Services

Operating Detail	2018 - 19 Actual	2019 - 20 Adopted Budget	2020 - 21 Recommended	2020 - 21 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services	\$16,538,100	\$18,147,520	\$27,630,139	\$27,720,139
Intergovernmental Revenue	\$244,981			
Licenses, Permits & Franchises			\$25,844	\$25,844
Miscellaneous Revenues	\$5,933			
Other Financing Sources	\$21,100	\$27,377		
Revenue from Use of Money & Property	\$67,252			
Total Operating Revenues	\$16,877,365	\$18,174,897	\$27,655,983	\$27,745,983
Operating Expenses				
Clothing and Personal			\$750	\$750
Communications	\$754,006	\$835,646	\$975,374	\$975,374
Cost Allocation Group	\$347,734			
Employee Group Insurance	\$1,094,240	\$1,080,547	\$1,410,054	\$1,410,054
Household Expense	\$37,800	\$48,246		
Insurance	\$40,303	\$58,913	\$80,062	\$80,062
Interfund Expenditure	\$577,073	\$398,911	\$824,043	\$824,043
Maintenance	\$3,371,985	\$3,793,500	\$5,231,581	\$5,321,581
Memberships	\$2,825	\$1,350	\$1,819	\$1,819
Minor Equipment			\$1,000	\$1,000
Misc Expense	\$213			
Office Expense	\$24,630	\$33,634	\$31,743	\$31,743
Professional & Special Services	\$1,454,025	\$1,414,262	\$2,850,442	\$2,850,442
Rents & Leases	\$536,185	\$602,817	\$656,505	\$656,505
Retirement	\$2,320,562	\$2,998,345	\$3,888,074	\$3,888,074
Salaries & Wages	\$6,262,515	\$6,750,995	\$8,558,892	\$8,558,892
Special Department Expense	\$172,059	\$169,578	\$1,910,089	\$1,910,089
Transportation & Travel	\$61,350	\$72,647	\$235,028	\$235,028
Utilities	\$46,560	\$59,933	\$94,605	\$94,605
Workers Comp Insurance	\$26,001	\$65,203	\$76,971	\$76,971
Total Operating Expenses	\$17,130,066	\$18,384,527	\$26,827,032	\$26,917,032
Operating Income (Loss)	(\$252,701)	(\$209,630)	\$828,951	\$828,951
Non-Operating Revenue (Expenses)				
Non-Operating Revenue (Ledger Group)	\$52,263	\$48,000	\$82,000	\$82,000
Total Non-Operating Revenue (Expenses)	\$52,263	\$48,000	\$82,000	\$82,000
Income Before Capital Contribution and Transfers	(\$200,438)	(\$161,630)	\$910,951	\$910,951
Capital Assets				

Equipment			\$500,000	\$1,000,000
Total Capital Assets			\$500,000	\$1,000,000
Net Asset Changes	(\$200,438)	(\$161,630)	\$410,951	(\$89,049)
Net Assets - Beginning Balance	\$2,801,460	\$2,601,022	\$2,439,392	\$2,439,392
Net Assets - Ending Balance	\$2,601,022	\$2,439,392	\$2,850,343	\$2,350,343

County of Placer
Operation of Internal Service Fund
Fiscal Year 2020 - 21
Cost Center: CC17001 Benefit Administration

Operating Detail	2018 - 19 Actual	2019 - 20 Adopted Budget	2020 - 21 Recommended	2020 - 21 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services	\$7,426,947	\$5,721,382	\$5,786,914	\$5,786,914
Miscellaneous Revenues	\$578,498	\$300	\$300	\$300
Other Financing Sources	\$52,527	\$1,273,595	\$1,153,430	\$1,153,430
Revenue from Use of Money & Property	\$103,934			
Total Operating Revenues	\$8,161,906	\$6,995,277	\$6,940,644	\$6,940,644
Operating Expenses				
Communications	\$17,543	\$17,525	\$6,000	\$6,000
Employee Group Insurance	\$1,596,675	\$1,467,253	\$1,513,932	\$1,513,932
Food	\$465		\$3,000	\$3,000
Household Expense	\$15,476	\$15,852		
Insurance	\$28,921	\$31,869	\$19,054	\$19,054
Interfund Expenditure	\$32,440	\$6,764	\$188,793	\$188,793
Maintenance	\$15	\$62,200	\$64,439	\$64,439
Medical, Dental and Lab Supplies		\$200	\$200	\$200
Memberships	\$2,052	\$5,850	\$2,850	\$2,850
Misc Expense	\$2,787			
Office Expense	\$54,896	\$65,040	\$57,148	\$57,148
Professional & Special Services	\$424,736	\$479,575	\$471,134	\$471,134
Retirement	\$1,053,054	\$1,186,766	\$1,168,565	\$1,168,565
Salaries & Wages	\$4,192,715	\$3,325,490	\$3,494,903	\$3,494,903
Special Department Expense	\$346,795	\$348,291	\$323,147	\$323,147
Transportation & Travel	\$13,794	\$22,626	\$24,273	\$24,273
Utilities	\$19,836	\$22,293	\$17,851	\$17,851
Workers Comp Insurance	\$3,066	\$6,219	\$6,012	\$6,012
Total Operating Expenses	\$7,805,266	\$7,063,813	\$7,361,301	\$7,361,301
Operating Income (Loss)	\$356,640	(\$68,536)	(\$420,657)	(\$420,657)
Non-Operating Revenue (Expenses)				
Non-Operating Revenue (Ledger Group)	\$81,947	\$40,000	\$40,000	\$40,000
Total Non-Operating Revenue (Expenses)	\$81,947	\$40,000	\$40,000	\$40,000
Income Before Capital Contribution and Transfers	\$438,587	(\$28,536)	(\$380,657)	(\$380,657)
Net Asset Changes	\$438,587	(\$28,536)	(\$380,657)	(\$380,657)
Net Assets - Beginning Balance	\$6,516,508	\$6,955,095	\$6,926,559	\$6,926,559
Net Assets - Ending Balance	\$6,955,095	\$6,926,559	\$6,545,902	\$6,545,902

County of Placer
Operation of Internal Service Fund
Fiscal Year 2020 - 21
Cost Center: CC19002 Fleet

Operating Detail	2018 - 19 Actual	2019 - 20 Adopted Budget	2020 - 21 Recommended	2020 - 21 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services	\$7,180,013	\$6,706,391	\$7,563,423	\$7,563,423
Intergovernmental Revenue		\$3,000		
Miscellaneous Revenues	\$632,067	\$1,633,223	\$1,591,167	\$1,591,167
Other Financing Sources	\$284,455	\$220,000	\$1,150,000	\$1,150,000
Revenue from Use of Money & Property	\$48,317			
Total Operating Revenues	\$8,144,852	\$8,562,614	\$10,304,590	\$10,304,590
Operating Expenses				
Clothing and Personal	\$14,900	\$14,000	\$14,000	\$14,000
Communications	\$26,943	\$40,478	\$3,000	\$3,000
Cost Allocation Group	\$540,745			
Employee Group Insurance	\$493,795	\$369,398	\$373,657	\$373,657
Food	\$255	\$200	\$300	\$300
Household Expense	\$26,831	\$36,706	\$8,300	\$8,300
Insurance	\$20,168	\$46,993	\$1,561,159	\$1,561,159
Interfund Expenditure	\$329,453	\$288,790	\$125,946	\$125,946
Maintenance	\$923,056	\$814,168	\$1,035,881	\$1,035,881
Medical, Dental and Lab Supplies	\$2,630	\$600	\$2,600	\$2,600
Memberships	\$275	\$300	\$300	\$300
Minor Equipment	\$19,637	\$19,000	\$19,770	\$19,770
Misc Expense	\$676		\$100	\$100
Office Expense	\$10,687	\$17,377	\$8,758	\$8,758
Operating Supplies	\$1,114			
Professional & Special Services	\$290,293	\$786,296	\$722,957	\$722,957
Rents & Leases		\$2,748		
Retirement	\$709,079	\$850,549	\$890,734	\$890,734
Salaries & Wages	\$1,870,389	\$1,975,582	\$1,957,768	\$1,957,768
Special Department Expense	\$2,560,766	\$2,635,685	\$2,862,233	\$2,862,233
Transportation & Travel	\$3,185	\$3,000	\$3,000	\$3,000
Utilities	\$22,116	\$20,200	\$25,661	\$25,661
Workers Comp Insurance	\$50,229	\$33,059	\$30,679	\$30,679
Total Operating Expenses	\$7,917,220	\$7,955,129	\$9,646,803	\$9,646,803
Operating Income (Loss)	\$227,633	\$607,485	\$657,787	\$657,787
Non-Operating Revenue (Expenses)				
Non-Operating Revenue (Ledger Group)	\$42,542	\$37,000	\$37,000	\$37,000
Total Non-Operating Revenue (Expenses)	\$42,542	\$37,000	\$37,000	\$37,000
Income Before Capital Contribution and Transfers	\$270,175	\$644,485	\$694,787	\$694,787

Capital Assets				
Equipment	\$745,695	\$1,552,350	\$1,083,512	\$1,083,512
Total Capital Assets	\$745,695	\$1,552,350	\$1,083,512	\$1,083,512
Net Asset Changes	(\$475,521)	(\$907,865)	(\$388,725)	(\$388,725)
Net Assets - Beginning Balance	\$2,755,528	\$2,280,007	\$1,372,142	\$1,372,142
Net Assets - Ending Balance	\$2,280,007	\$1,372,142	\$983,417	\$983,417

County of Placer
Operation of Internal Service Fund
Fiscal Year 2020 - 21
Cost Center: CC12004 Building Maintenance

Operating Detail	2018 - 19 Actual	2019 - 20 Adopted Budget	2020 - 21 Recommended	2020 - 21 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services	\$16,072,620	\$17,109,342	\$20,454,905	\$20,454,905
Donations	\$500			
Intergovernmental Revenue	\$205,701	\$200,000	\$200,000	\$200,000
Miscellaneous Revenues	\$34,387			
Revenue from Use of Money & Property	\$79,418	\$50,000	\$300,000	\$300,000
Total Operating Revenues	\$16,392,627	\$17,359,342	\$20,954,905	\$20,954,905
Operating Expenses				
Agriculture	\$34,270			
Clothing and Personal	\$696	\$1,300	\$1,300	\$1,300
Communications	\$106,774	\$120,302	\$59,198	\$59,198
Employee Group Insurance	\$838,264	\$526,403	\$508,951	\$508,951
Food	\$806			
Household Expense	\$2,230,461	\$375,000	\$2,850,000	\$2,850,000
Insurance	\$173,473	\$52,964	\$6,159	\$6,159
Interfund Expenditure	\$403,068	\$517,374	\$1,480,322	\$1,480,322
Maintenance	\$1,295,383	\$1,220,330	\$659,600	\$659,600
Medical, Dental and Lab Supplies	\$1,492			
Memberships	\$2,596	\$500	\$1,000	\$1,000
Minor Equipment	\$72,303	\$20,000	\$22,000	\$22,000
Misc Expense	\$26,133		\$25,000	\$25,000
Office Expense	\$206,025	\$16,780	\$16,335	\$16,335
Operating Supplies	\$18,463			
Professional & Special Services	\$3,339,942	\$5,625,116	\$5,976,774	\$5,976,774
Rents & Leases	\$11,178	\$10,000	\$16,000	\$16,000
Retirement	\$941,400	\$1,148,492	\$1,189,072	\$1,189,072
Salaries & Wages	\$2,433,436	\$2,522,315	\$2,546,742	\$2,546,742
Special Department Expense	\$94,414	\$221,522	\$99,834	\$99,834
Support & Care of Persons	\$92,468			
Transfers Out		\$81,700		
Transportation & Travel	\$266,808	\$335,134	\$363,681	\$363,681
Utilities	\$3,549,832	\$4,130,973	\$5,878,990	\$5,878,990
Workers Comp Insurance	\$73,523	\$83,195	\$133,497	\$133,497
Total Operating Expenses	\$16,213,207	\$17,009,400	\$21,834,455	\$21,834,455
Operating Income (Loss)	\$179,420	\$349,942	(\$879,550)	(\$879,550)
Non-Operating Revenue (Expenses)				
Non-Operating Revenue (Ledger Group)	(\$18,175)		\$45,000	\$45,000

Total Non-Operating Revenue (Expenses)	(\$18,175)		\$45,000	\$45,000
Income Before Capital Contribution and Transfers	\$161,244	\$349,942	(\$834,550)	(\$834,550)
Capital Assets				
Equipment			\$100,000	\$100,000
Total Capital Assets			\$100,000	\$100,000
Net Asset Changes	\$161,244	\$349,942	(\$934,550)	(\$934,550)
Net Assets - Beginning Balance	\$551,052	\$712,297	\$1,062,239	\$1,062,239
Net Assets - Ending Balance	\$712,297	\$1,062,239	\$127,689	\$127,689

County of Placer
Operation of Internal Service Fund
Fiscal Year 2020 - 21
Cost Center: CC01023 / CC12001 Food Services Program

Operating Detail	2018 - 19 Actual	2019 - 20 Adopted Budget	2020 - 21 Recommended	2020 - 21 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services	\$3,465,068	\$3,760,106	\$3,968,069	\$3,968,069
Revenue from Use of Money & Property	\$11,742			
Total Operating Revenues	\$3,476,810	\$3,760,106	\$3,968,069	\$3,968,069
Operating Expenses				
Communications	\$319	\$2,100		
Cost Allocation Group	\$11,206			
Employee Group Insurance	\$17,221	\$17,598		
Food	\$3,327,125	\$2,620,000	\$2,981,353	\$2,981,353
Household Expense		\$13,724		
Insurance	\$9,065	\$5,422	\$6,572	\$6,572
Interfund Expenditure	\$207,578	\$117,570	(\$114,686)	(\$114,686)
Maintenance	\$127,427	\$100,000	\$130,000	\$130,000
Office Expense	\$40			
Professional & Special Services	\$205,912	\$414,411	\$397,197	\$397,197
Rents & Leases	\$13,895			
Retirement	\$28,876	\$40,197		
Salaries & Wages	\$72,765	\$91,881		
Special Department Expense	\$42,021	\$1,235	\$120,438	\$120,438
Transportation & Travel	(\$593,043)	\$6,600		
Utilities	\$143,992	\$193,749	\$186,376	\$186,376
Workers Comp Insurance	\$316	\$408		
Total Operating Expenses	\$3,614,715	\$3,624,896	\$3,707,250	\$3,707,250
Operating Income (Loss)	(\$137,905)	\$135,210	\$260,819	\$260,819
Non-Operating Revenue (Expenses)				
Non-Operating Revenue (Ledger Group)	\$10,547			
Total Non-Operating Revenue (Expenses)	\$10,547			
Income Before Capital Contribution and Transfers	(\$127,358)	\$135,210	\$260,819	\$260,819
Capital Assets				
Equipment	\$183,935		\$30,500	\$30,500
Total Capital Assets	\$183,935		\$30,500	\$30,500
Net Asset Changes	(\$311,293)	\$135,210	\$230,319	\$230,319
Net Assets - Beginning Balance	\$659,370	\$348,077	\$483,287	\$483,287
Net Assets - Ending Balance	\$348,077	\$483,287	\$713,606	\$713,606

County of Placer
Operation of Internal Service Fund
Fiscal Year 2020 - 21
Cost Center: CC01003 Central Service / Document Solutions

Operating Detail	2018 - 19 Actual	2019 - 20 Adopted Budget	2020 - 21 Recommended	2020 - 21 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services	\$2,404,053	\$2,504,697	\$2,455,726	\$2,455,726
Miscellaneous Revenues	(\$2,065)		\$5,784	\$5,784
Revenue from Use of Money & Property	\$13,549			
Total Operating Revenues	\$2,415,538	\$2,504,697	\$2,461,510	\$2,461,510
Operating Expenses				
Clothing and Personal	\$310		\$500	\$500
Communications	\$16,265	\$16,145	\$2,100	\$2,100
Cost Allocation Group	\$85,603		\$3	\$3
Employee Group Insurance	\$197,436	\$179,433	\$181,955	\$181,955
Food			\$400	\$400
Household Expense	\$19,428	\$18,856	\$500	\$500
Insurance	\$5,318	\$6,648	\$5,653	\$5,653
Interest on Other Long Term Debt	\$321	\$440		
Interfund Expenditure	\$119,500	\$38,745	\$235,943	\$235,943
Maintenance	\$250,807	\$262,368	\$251,072	\$251,072
Memberships		\$150	\$150	\$150
Misc Expense	\$684			
Office Expense	\$90,882	\$25,857	\$176,525	\$176,525
Professional & Special Services	\$233,493	\$385,032	\$341,755	\$341,755
Rents & Leases	\$127,565	\$96,564	\$624,460	\$624,460
Retirement	\$211,843	\$288,265	\$270,672	\$270,672
Retirement of Other Long Term Debt	\$16,215	\$19,400		
Salaries & Wages	\$618,412	\$567,017	\$528,002	\$528,002
Special Department Expense	\$96,477	\$266,823	\$29,458	\$29,458
Support & Care of Persons	\$1			
Transportation & Travel	\$11,963	\$11,229	\$14,259	\$14,259
Utilities	\$18,364	\$17,802	\$38,151	\$38,151
Workers Comp Insurance	\$9,110	\$10,957	\$13,277	\$13,277
Total Operating Expenses	\$2,129,995	\$2,211,731	\$2,714,835	\$2,714,835
Operating Income (Loss)	\$285,542	\$292,966	(\$253,325)	(\$253,325)
Non-Operating Revenue (Expenses)				
Non-Operating Revenue (Ledger Group)	\$12,163	\$4,000	\$12,100	\$12,100
Total Non-Operating Revenue (Expenses)	\$12,163	\$4,000	\$12,100	\$12,100
Income Before Capital Contribution and Transfers	\$297,705	\$296,966	(\$241,225)	(\$241,225)
Capital Assets				

Equipment	\$28,259			
Total Capital Assets	\$28,259			
Net Asset Changes	\$269,446	\$296,966	(\$241,225)	(\$241,225)
Net Assets - Beginning Balance	\$725,617	\$995,063	\$1,292,029	\$1,292,029
Net Assets - Ending Balance	\$995,063	\$1,292,029	\$1,050,804	\$1,050,804

County of Placer
Operation of Internal Service Fund
Fiscal Year 2020 - 21

Cost Center: CC12007 Environmental Utilities / CC12061 Environmental Engineering

Operating Detail	2018 - 19 Actual	2019 - 20 Adopted Budget	2020 - 21 Recommended	2020 - 21 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services	\$11,570,146	\$13,154,030	\$13,961,980	\$13,961,980
Miscellaneous Revenues	\$337,586	\$250,000	\$250,000	\$250,000
Other Financing Sources	\$255,000	\$528,376	\$255,000	\$255,000
Revenue from Use of Money & Property	(\$4,633)			
Total Operating Revenues	\$12,158,100	\$13,932,406	\$14,466,980	\$14,466,980
Operating Expenses				
Agriculture	\$5,647			
Appropriation for Contingencies Group		\$50,000	\$50,000	\$50,000
Communications	\$248,501	\$290,397	\$316,840	\$316,840
Employee Group Insurance	\$1,324,138	\$1,113,787	\$1,103,352	\$1,103,352
Food	\$1,316			
Household Expense	\$62,492	\$62,527	\$63,000	\$63,000
Insurance	\$150,117	\$444,584	\$265,951	\$265,951
Interfund Expenditure	\$310,261	\$305,398	\$458,238	\$458,238
Maintenance	\$440,591	\$283,158	\$139,166	\$139,166
Medical, Dental and Lab Supplies	\$3,117	\$500	\$3,000	\$3,000
Memberships	\$33,951	\$12,000	\$55,000	\$55,000
Minor Equipment	\$36,573	\$25,000	\$109,166	\$109,166
Misc Expense	\$8,245			
Office Expense	\$71,800	\$27,280	\$34,269	\$34,269
Operating Supplies	\$30,617	\$4,000	\$109,167	\$109,167
Professional & Special Services	\$1,323,068	\$1,960,265	\$2,258,345	\$2,258,345
Rents & Leases	\$8,919	\$5,000	\$5,000	\$5,000
Retirement	\$2,100,265	\$2,574,100	\$2,658,327	\$2,658,327
Salaries & Wages	\$5,600,444	\$5,870,286	\$5,921,096	\$5,921,096
Special Department Expense	\$152,695	\$251,400	\$206,681	\$206,681
Transfers Out			\$6,000	\$6,000
Transportation & Travel	\$189,113	\$393,658	\$435,034	\$435,034
Utilities	\$64,916	\$64,291	\$87,405	\$87,405
Workers Comp Insurance	\$87,852	\$92,101	\$75,827	\$75,827
Total Operating Expenses	\$12,254,638	\$13,829,731	\$14,360,864	\$14,360,864
Operating Income (Loss)	(\$96,539)	\$102,675	\$106,116	\$106,116
Non-Operating Revenue (Expenses)				
Non-Operating Revenue (Ledger Group)	(\$56,643)	\$5,000		
Total Non-Operating Revenue (Expenses)	(\$56,643)	\$5,000		
Income Before Capital Contribution and Transfers	(\$153,182)	\$107,675	\$106,116	\$106,116

Capital Assets				
Equipment	\$22,337	\$358,000		
Total Capital Assets	\$22,337	\$358,000		
Net Asset Changes	(\$175,520)	(\$250,325)	\$106,116	\$106,116
Net Assets - Beginning Balance	\$828,592	\$653,072	\$402,747	\$402,747
Net Assets - Ending Balance	\$653,072	\$402,747	\$508,863	\$508,863

County of Placer
Operation of Internal Service Fund
Fiscal Year 2020 - 21
Cost Center: CC17003 State Unemployment Insurance

Operating Detail	2018 - 19 Actual	2019 - 20 Adopted Budget	2020 - 21 Recommended	2020 - 21 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Miscellaneous Revenues	\$173,551	\$183,599	\$251,842	\$251,842
Revenue from Use of Money & Property	\$3,063			
Total Operating Revenues	\$176,614	\$183,599	\$251,842	\$251,842
Operating Expenses				
Insurance	\$337	\$470	\$285	\$285
Interfund Expenditure	\$228	\$1,556	\$4,778	\$4,778
Judgments and Damages	\$153,732	\$246,089	\$247,965	\$247,965
Professional & Special Services	\$7,708	\$7,812	\$19,420	\$19,420
Total Operating Expenses	\$162,005	\$255,927	\$272,448	\$272,448
Operating Income (Loss)	\$14,609	(\$72,328)	(\$20,606)	(\$20,606)
Non-Operating Revenue (Expenses)				
Non-Operating Revenue (Ledger Group)	\$2,964	\$2,900	\$2,900	\$2,900
Total Non-Operating Revenue (Expenses)	\$2,964	\$2,900	\$2,900	\$2,900
Income Before Capital Contribution and Transfers	\$17,573	(\$69,428)	(\$17,706)	(\$17,706)
Net Asset Changes	\$17,573	(\$69,428)	(\$17,706)	(\$17,706)
Net Assets - Beginning Balance	\$97,200	\$114,774	\$45,346	\$45,346
Net Assets - Ending Balance	\$114,774	\$45,346	\$27,640	\$27,640

County of Placer
Operation of Internal Service Fund
Fiscal Year 2020 - 21
Cost Center: CC10001 Risk Management

Operating Detail	2018 - 19 Actual	2019 - 20 Adopted Budget	2020 - 21 Recommended	2020 - 21 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services	\$6,644,246	\$8,035,129	\$8,413,413	\$8,413,413
Miscellaneous Revenues	\$2,781,224	\$41,000	\$15,000	\$15,000
Other Financing Sources	\$86,804	\$250,000	\$150,000	\$150,000
Revenue from Use of Money & Property	\$81,660			
Total Operating Revenues	\$9,593,934	\$8,326,129	\$8,578,413	\$8,578,413
Operating Expenses				
Communications	\$9,967	\$12,584	\$3,000	\$3,000
Employee Group Insurance	\$84,513	\$38,109	\$24,780	\$24,780
Household Expense	\$5,260	\$5,386		
Insurance	\$1,391,461	\$2,204,967	\$2,938,617	\$2,938,617
Interfund Expenditure	\$616,818	\$556,104	(\$57,699)	(\$57,699)
Judgments and Damages	\$7,188,020	\$4,050,000	\$3,050,000	\$3,050,000
Jury and Witness Expense	\$560	\$3,500	\$1,100	\$1,100
Maintenance	\$2,650	\$6,675	\$3,300	\$3,300
Memberships	\$1,728	\$5,656	\$2,954	\$2,954
Office Expense	\$13,675	\$16,040	\$16,392	\$16,392
Professional & Special Services	\$947,610	\$1,002,325	\$1,257,939	\$1,257,939
Rents & Leases	\$12,209			
Retirement	\$161,105	\$179,226	\$165,866	\$165,866
Salaries & Wages	\$365,366	\$350,039	\$336,522	\$336,522
Special Department Expense	\$8,186	\$101,241	\$87,888	\$87,888
Transfers Out	\$110,459		\$150,033	\$150,033
Transportation & Travel	\$6,235	\$10,440	\$10,472	\$10,472
Utilities		\$9,800		
Workers Comp Insurance	\$1,234	\$1,265	\$1,134	\$1,134
Total Operating Expenses	\$10,927,056	\$8,553,357	\$7,992,298	\$7,992,298
Operating Income (Loss)	(\$1,333,122)	(\$227,228)	\$586,115	\$586,115
Non-Operating Revenue (Expenses)				
Non-Operating Revenue (Ledger Group)	\$84,745	\$30,000	\$50,000	\$50,000
Total Non-Operating Revenue (Expenses)	\$84,745	\$30,000	\$50,000	\$50,000
Income Before Capital Contribution and Transfers	(\$1,248,377)	(\$197,228)	\$636,115	\$636,115
Net Asset Changes	(\$1,248,377)	(\$197,228)	\$636,115	\$636,115
Net Assets - Beginning Balance	\$4,182,031	\$2,933,654	\$2,736,426	\$2,736,426
Net Assets - Ending Balance	\$2,933,654	\$2,736,426	\$3,372,541	\$3,372,541

County of Placer
Operation of Internal Service Fund
Fiscal Year 2020 - 21
Cost Center: CC17004 Workers Comp Insurance

Operating Detail	2018 - 19 Actual	2019 - 20 Adopted Budget	2020 - 21 Recommended	2020 - 21 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Miscellaneous Revenues	\$4,174,576	\$4,766,167	\$4,833,492	\$4,833,492
Revenue from Use of Money & Property	\$153,530			
Total Operating Revenues	\$4,328,105	\$4,766,167	\$4,833,492	\$4,833,492
Operating Expenses				
Insurance	\$1,152,400	\$1,372,525	\$1,290,959	\$1,290,959
Interfund Expenditure	(\$20,546)	(\$26,559)	\$84,443	\$84,443
Judgments and Damages	\$2,746,380	\$2,700,000	\$2,775,000	\$2,775,000
Office Expense			\$161	\$161
Professional & Special Services	\$650,706	\$673,070	\$641,120	\$641,120
Transfers Out		\$100,000	\$100,000	\$100,000
Total Operating Expenses	\$4,528,939	\$4,819,036	\$4,891,683	\$4,891,683
Operating Income (Loss)	(\$200,834)	(\$52,869)	(\$58,191)	(\$58,191)
Non-Operating Revenue (Expenses)				
Non-Operating Revenue (Ledger Group)	\$126,679	\$100,000	\$100,000	\$100,000
Total Non-Operating Revenue (Expenses)	\$126,679	\$100,000	\$100,000	\$100,000
Income Before Capital Contribution and Transfers	(\$74,155)	\$47,131	\$41,809	\$41,809
Net Asset Changes	(\$74,155)	\$47,131	\$41,809	\$41,809
Net Assets - Beginning Balance	\$8,068,271	\$7,994,117	\$8,041,248	\$8,041,248
Net Assets - Ending Balance	\$7,994,117	\$8,041,248	\$8,083,057	\$8,083,057

County of Placer
Operation of Internal Service Fund
Fiscal Year 2020 - 21
Cost Center: CC17002 Dental & Vision Insurance

Operating Detail	2018 - 19 Actual	2019 - 20 Adopted Budget	2020 - 21 Recommended	2020 - 21 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services	\$4,870,756	\$4,787,571	\$4,654,490	\$4,654,490
Revenue from Use of Money & Property	\$17,803			
Total Operating Revenues	\$4,888,559	\$4,787,571	\$4,654,490	\$4,654,490
Operating Expenses				
Insurance	\$6,523	\$8,227	\$8,070	\$8,070
Interfund Expenditure	\$23,530	\$28,729	\$81,773	\$81,773
Judgments and Damages	\$4,076,884	\$4,552,681	\$4,260,307	\$4,260,307
Professional & Special Services	\$484,705	\$532,396	\$657,978	\$657,978
Total Operating Expenses	\$4,591,642	\$5,122,033	\$5,008,128	\$5,008,128
Operating Income (Loss)	\$296,917	(\$334,462)	(\$353,638)	(\$353,638)
Non-Operating Revenue (Expenses)				
Non-Operating Revenue (Ledger Group)	\$11,024	\$10,000	\$10,000	\$10,000
Total Non-Operating Revenue (Expenses)	\$11,024	\$10,000	\$10,000	\$10,000
Income Before Capital Contribution and Transfers	\$307,940	(\$324,462)	(\$343,638)	(\$343,638)
Net Asset Changes	\$307,940	(\$324,462)	(\$343,638)	(\$343,638)
Net Assets - Beginning Balance	\$735,560	\$1,043,500	\$719,038	\$719,038
Net Assets - Ending Balance	\$1,043,500	\$719,038	\$375,400	\$375,400

County of Placer
Operation of Internal Service Fund
Fiscal Year 2020 - 21
Cost Center: CC01010 Countywide Radio Systems

Operating Detail	2018 - 19 Actual	2019 - 20 Adopted Budget	2020 - 21 Recommended	2020 - 21 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services	\$301,764	\$244,016	\$2,248,783	\$2,248,783
Other Financing Sources	\$1,122,963	\$1,116,514	\$541,112	\$541,112
Revenue from Use of Money & Property	\$15,802			
Total Operating Revenues	\$1,440,529	\$1,360,530	\$2,789,895	\$2,789,895
Operating Expenses				
Clothing and Personal			\$750	\$750
Communications	\$491		\$131,200	\$131,200
Employee Group Insurance			\$92,169	\$92,169
Insurance		\$2,411	\$7,211	\$7,211
Interest on Other Long Term Debt			\$25,472	\$25,472
Interfund Expenditure		(\$3,186)	\$21,378	\$21,378
Maintenance			\$394,316	\$394,316
Memberships			\$2,000	\$2,000
Minor Equipment			\$1,000	\$1,000
Office Expense			\$3,291	\$3,291
Operating Supplies		\$50,000		
Professional & Special Services	\$266,774	\$66,459	\$387,457	\$387,457
Rents & Leases	\$1,360,530	\$1,360,530	\$187,110	\$187,110
Retirement			\$298,389	\$298,389
Retirement of Other Long Term Debt			\$114,768	\$114,768
Salaries & Wages			\$690,890	\$690,890
Special Department Expense	\$13,727		\$212,928	\$212,928
Transportation & Travel			\$61,328	\$61,328
Utilities			\$82,694	\$82,694
Workers Comp Insurance			\$5,441	\$5,441
Total Operating Expenses	\$1,641,522	\$1,476,214	\$2,719,792	\$2,719,792
Operating Income (Loss)	(\$200,994)	(\$115,684)	\$70,103	\$70,103
Non-Operating Revenue (Expenses)				
Non-Operating Revenue (Ledger Group)	\$4,338	\$2,600	\$2,600	\$2,600
Total Non-Operating Revenue (Expenses)	\$4,338	\$2,600	\$2,600	\$2,600
Income Before Capital Contribution and Transfers	(\$196,656)	(\$113,084)	\$72,703	\$72,703
Capital Assets				
Equipment	\$27,039	\$140,240		
Total Capital Assets	\$27,039	\$140,240		
Net Asset Changes	(\$223,695)	(\$253,324)	\$72,703	\$72,703

Net Assets - Beginning Balance	\$869,693	\$645,998	\$392,674	\$392,674
Net Assets - Ending Balance	\$645,998	\$392,674	\$465,377	\$465,377

County of Placer
Operation of Internal Service Fund
Fiscal Year 2020 - 21
Cost Center: CC04700 Workday Support Organization

Operating Detail	2018 - 19 Actual	2019 - 20 Adopted Budget	2020 - 21 Recommended	2020 - 21 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services		\$3,568,644	\$4,400,000	\$4,400,000
Other Financing Sources		\$500,000		
Total Operating Revenues		\$4,068,644	\$4,400,000	\$4,400,000
Operating Expenses				
Communications		\$7,260	\$994	\$994
Employee Group Insurance		\$200,978	\$214,580	\$214,580
Household Expense			\$15,091	\$15,091
Maintenance			\$1,380	\$1,380
Memberships			\$285	\$285
Misc Expense			\$100	\$100
Office Expense		\$2,280	\$18,947	\$18,947
Professional & Special Services		\$1,761,871	\$1,570,024	\$1,570,024
Rents & Leases		\$38,181		
Retirement		\$587,200	\$732,580	\$732,580
Salaries & Wages		\$1,322,132	\$1,570,691	\$1,570,691
Special Department Expense			\$37,017	\$37,017
Transportation & Travel			\$34,000	\$34,000
Utilities			\$17,876	\$17,876
Workers Comp Insurance		\$6,242	\$7,297	\$7,297
Total Operating Expenses		\$3,926,144	\$4,220,862	\$4,220,862
Operating Income (Loss)		\$142,500	\$179,138	\$179,138
Income Before Capital Contribution and Transfers		\$142,500	\$179,138	\$179,138
Net Asset Changes		\$142,500	\$179,138	\$179,138
Net Assets - Beginning Balance			\$142,500	\$142,500
Net Assets - Ending Balance		\$142,500	\$321,638	\$321,638