

State Controller Schedules
County Budget Act

County of Humboldt Operation of
Internal Service Fund
Fiscal Year 2023-24

Schedule 10

Fund Title
Service Activity

Motor Pool-3500
Other General

Operating Detail	FY 2021-22 Actual	FY 2022-23 Estimated	FY 2023-24 Recommended	FY 2023-24 Adopted by Board of Supervisors
Operating Revenues				
Charges for Current Services	\$3,380,182	\$3,456,009	\$3,695,642	\$3,695,642
Other Revenues	\$62,552	\$10,376		
Total Operating Revenues	\$3,442,734	\$3,466,385	\$3,695,642	\$3,695,642
Operating Expenses				
Salaries & Employee Benefits	\$552,282	\$671,782	\$933,248	\$933,248
Services and Supplies	\$2,063,571	\$2,064,569	\$1,917,013	\$1,917,013
Other Charges	\$12,194	\$88,010	\$105,094	\$105,094
Depreciation	\$591,386	\$1,799,486	\$1,531,560	\$1,531,560
Total Operating Expenses	\$3,219,433	\$4,623,847	\$4,486,915	\$4,486,915
Operating Income (Loss)	\$223,301	(\$1,157,462)	(\$791,273)	(\$791,273)
Nonoperating Revenues (Expenses)				
Other Revenue non-operating	\$17,000	\$0	\$25,000	\$25,000
Other Expenses non-operating	\$0	\$0	\$0	\$0
Total Nonoperating Revenues (Expenses)	\$17,000	\$0	\$25,000	\$25,000
Income Before Capital Contributions & Transfers)				
Capital Contributions - Grant, Extraordinary Items, Etc.				
Transfers-In/Out	(\$256,172)	(\$352,667)	(\$330,000)	(\$330,000)
Change in Net Position	(\$15,871)	(\$1,510,129)	(\$1,096,273)	(\$1,096,273)
Net Position - Beginning Balance	\$10,859,769	\$10,843,898	\$9,333,769	\$9,333,769
Net Position - Ending Balance	\$10,843,898	\$9,333,769	\$8,237,496	\$8,237,496

State Controller Schedules
County Budget Act

County of Humboldt
Operation of Internal Service Fund
Fiscal Year 2023-24

Schedule 10

Fund Title
Service Activity County Insurance
Other General

Operating Detail	FY 2021-22 Actual	FY 2022-23 Estimated	FY 2023-24 Recommended	FY 2023-24 Adopted by Board of Supervisors
Operating Revenues				
Charges for Current Services	\$35,067,464	\$35,212,524	\$44,614,646	\$44,614,646
Total Operating Revenues	\$35,067,464	\$35,212,524	\$44,614,646	\$44,614,646
Operating Expenses				
Salaries & Employee Benefits	\$781,881	\$914,883	\$1,304,598	\$1,304,598
Services and Supplies	\$20,949,706	\$24,396,540	\$24,904,300	\$24,904,300
Other Charges	\$13,199,026	\$13,721,004	\$17,780,621	\$17,780,621
Total Operating Expenses	\$34,930,613	\$39,032,427	\$43,989,519	\$43,989,519
Operating Income (Loss)	\$136,851	(\$3,819,903)	\$625,127	\$625,127
Nonoperating Revenues (Expenses)				
Other Revenue non-operating	\$0		\$0	\$0
Other Expenses non-operating	(\$333,934)	(\$141,014)	(\$675,000)	(\$675,000)
Total Nonoperating Revenues (Expenses)	(\$333,934)	(\$141,014)	(\$675,000)	(\$675,000)
Income Before Capital Contributions & Transfers)				
Capital Contributions - Grant, Extraordinary Items, Etc.				
Transfers-In/Out	\$867,061	\$7,874,480	\$49,873	\$49,873
Change in Net Position	\$669,978	\$3,913,563	\$0	\$0
Net Position - Beginning Balance	\$5,905,854	\$6,575,832	\$10,489,395	\$10,489,395
Net Position - Ending Balance	\$6,575,832	\$10,489,395	\$10,489,395	\$10,489,395

**State Controller Schedules
County Budget Act**

**County of Humboldt
Operation of Internal Service Fund
Fiscal Year 2023-24**

Schedule 10

Fund Title Communications-3521
Service Activity Other General

Operating Detail	FY 2021-22 Actual	FY 2022-23 Estimated	FY 2023-24 Recommended	FY 2023-24 Adopted by Board of Supervisors
Operating Revenues				
Charges for Current Services	\$306,330	\$334,719	\$410,226	\$410,226
Total Operating Revenues	\$306,330	\$334,719	\$410,226	\$410,226
Operating Expenses				
Salaries & Employee Benefits	\$79,569	\$99,875	\$265,793	\$265,793
Services and Supplies	\$86,254	\$98,490	\$122,400	\$122,400
Other Charges	\$2,445	\$19,827	(\$64,760)	(\$64,760)
Total Operating Expenses	\$168,268	\$218,192	\$323,433	\$323,433
Operating Income (Loss)	\$138,062	\$116,527	\$86,793	\$86,793
Nonoperating Revenues (Expenses)				
Other Revenue non-operating	\$30,260	\$49,334	\$37,500	\$37,500
Other Expenses non-operating	(\$157,303)	(\$769,963)	(\$127,861)	(\$127,861)
Total Nonoperating Revenues (Expenses)	(\$127,043)	(\$720,629)	(\$90,361)	(\$90,361)
Income Before Capital Contributions & Transfers)				
Capital Contributions - Grant, Extraordinary Items, Etc.	\$542,612	\$17,219		
Transfers-In/Out	\$198,386	\$16,816		
Change in Net Position	\$752,017	(\$570,067)	(\$3,568)	(\$3,568)
Net Position - Beginning Balance	\$6,460,781	\$7,212,798	\$6,642,731	\$6,642,731
Net Position - Ending Balance	\$7,212,798	\$6,642,731	\$6,639,163	\$6,639,163
Memo: Capital Asset Expenditures	\$157,303	\$769,963	\$127,861	\$127,861

State Controller Schedules
County Budget Act

County of Humboldt
Operation of Internal Service Fund
Fiscal Year 2023-24

Schedule 10

Fund Title Heavy Equipment
Service Activity 3540 Other General

Operating Detail	FY 2021-22 Actual	FY 2022-23 Estimated	FY 2023-24 Recommended	FY 2023-24 Adopted by Board of Supervisors
Operating Revenues				
Charges for Current Services	\$2,378,601	\$2,592,346	\$2,804,750	\$2,804,750
Total Operating Revenues	\$2,378,601	\$2,592,346	\$2,804,750	\$2,804,750
Operating Expenses				
Salaries & Employee Benefits	\$964,522	\$977,984	\$1,227,930	\$1,227,930
Services and Supplies	\$1,482,641	\$1,922,990	\$1,926,920	\$1,926,920
Other Charges	\$32,283	\$136,568	\$112,490	\$112,490
Total Operating Expenses	\$2,479,446	\$3,037,542	\$3,267,340	\$3,267,340
Operating Income (Loss)	(\$100,845)	(\$445,196)	(\$462,590)	(\$462,590)
Nonoperating Revenues (Expenses)				
Other Revenue non-operating	\$0	\$0	\$20,000	\$20,000
Other Expenses non-operating	(\$22,803)	(\$263,563)	\$0	\$0
Total Nonoperating Revenues (Expenses)	(\$22,803)	(\$263,563)	\$20,000	\$20,000
Income Before Capital Contributions & Transfers)				
Capital Contributions - Grant, Extraordinary Items, Etc.	\$0	\$0	\$0	\$0
Transfers-In/Out	(\$25,794)	\$284,858	\$241,000	\$241,000
Change in Net Position	(\$149,442)	(\$423,901)	(\$201,590)	(\$201,590)
Net Position - Beginning Balance	\$5,544,909	\$5,395,467	\$4,971,566	\$4,971,566
Net Position - Ending Balance	\$5,395,467	\$4,971,566	\$4,769,976	\$4,769,976
Memo: Capital Asset Expenditures	\$22,803	\$263,563	\$0	\$0

**State Controller Schedules
County Budget Act**

**County of Humboldt
Operation of Internal Service Fund
Fiscal Year 2023-24**

Schedule 10

Fund Title Service ADA Compliance-3552
Activity Other General

Operating Detail	FY 2021-22 Actual	FY 2022-23 Estimated	FY 2023-24 Recommended	FY 2023-24 Adopted by Board of Supervisors
Operating Revenues				
Charges for Current Services	\$1,193,290	\$950,234	\$539,332	\$539,332
Total Operating Revenues	\$1,193,290	\$950,234	\$539,332	\$539,332
Operating Expenses				
Salaries & Employee Benefits	\$384,361	\$446,966	\$497,510	\$497,510
Services and Supplies	\$220,823	\$172,117	\$207,293	\$207,293
Other Charges	\$4,651	\$20,896	\$35,247	\$35,247
Total Operating Expenses	\$609,835	\$639,979	\$740,050	\$740,050
Operating Income (Loss)	\$583,455	\$310,255	(\$200,718)	(\$200,718)
Nonoperating Revenues (Expenses)				
Other Revenue non-operating	\$0	\$0	\$0	\$0
Other Expenses non-operating	(\$1,537,312)	(\$699,367)	(\$5,201,159)	(\$5,201,159)
Total Nonoperating Revenues (Expenses)	(\$1,537,312)	(\$699,367)	(\$5,201,159)	(\$5,201,159)
Income Before Capital Contributions & Transfers)				
Capital Contributions - Grant, Extraordinary Items, Etc.		\$2,000,592	\$4,124,013	\$4,124,013
Transfers-In/Out	\$98,526	(\$11,710)	\$0	\$0
Change in Net Position	(\$855,331)	\$1,599,770	(\$1,277,864)	(\$1,277,864)
Net Position - Beginning Balance	\$1,664,488	\$809,157	\$2,408,927	\$2,408,927
Net Position - Ending Balance	\$809,157	\$2,408,927	\$1,131,063	\$1,131,063
Memo: Capital Asset Expenditures	\$1,537,312	\$699,367	\$5,201,159	\$5,201,159

**State Controller Schedules
County Budget Act**

**County of Humboldt
Operation of Internal Service Fund
Fiscal Year 2023-24**

Schedule 10

Fund Title Service Activity Central Services-3555
Other General

Operating Detail	FY 2021-22 Actual	FY 2022-23 Estimated	FY 2023-24 Recommended	FY 2023-24 Adopted by Board of Supervisors
Operating Revenues				
Charges for Current Services	\$371,529	\$380,301	\$506,472	\$506,472
Total Operating Revenues	\$371,529	\$380,301	\$506,472	\$506,472
Operating Expenses				
Salaries & Employee Benefits	\$312,146	\$339,693	\$407,467	\$407,467
Services and Supplies	\$26,749	\$8,144	\$15,400	\$15,400
Other Charges	\$867	\$132,424	\$83,605	\$83,605
Total Operating Expenses	\$339,762	\$480,261	\$506,472	\$506,472
Operating Income (Loss)	\$31,767	(\$99,960)	\$0	\$0
Nonoperating Revenues (Expenses)				
Other Revenue non-operating	\$0	\$0		\$0
Other Expenses non-operating	\$0	\$0		\$0
Total Nonoperating Revenues (Expenses)	\$0	\$0	\$0	\$0
Income Before Capital Contributions & Transfers)				
Capital Contributions - Grant, Extraordinary Items, Etc.				\$0
Transfers-In/Out	(\$44,691)	\$57,315	\$0	\$0
Change in Net Position	(\$12,924)	(\$42,645)	\$0	\$0
Net Position - Beginning Balance	\$17,782	\$4,858	(\$37,787)	(\$37,787)
Net Position - Ending Balance	\$4,858	(\$37,787)	(\$37,787)	(\$37,787)

**State Controller Schedules
County Budget Act**

**County of Humboldt
Operation of Internal Service Fund
Fiscal Year 2023-24**

Schedule 10

Fund Title Information Technology-355
Service Activity Other General

Operating Detail	FY 2021-22 Actual	FY 2022-23 Estimated	FY 2023-24 Recommended	FY 2023-24 Adopted by Board of Supervisors
Operating Revenues				
Charges for Current Services	\$5,646,671	\$6,542,952	\$6,819,239	\$6,819,239
Total Operating Revenues	\$5,646,671	\$6,542,952	\$6,819,239	\$6,819,239
Operating Expenses				
Salaries & Employee Benefits	\$2,278,543	\$2,281,881	\$3,116,944	\$3,116,944
Services and Supplies	\$2,540,773	\$3,043,356	\$3,583,749	\$3,583,749
Other Charges	\$4,774	\$132,979	\$88,243	\$88,243
Total Operating Expenses	\$4,824,090	\$5,458,216	\$6,788,936	\$6,788,936
Operating Income (Loss)	\$822,581	\$1,084,736	\$30,303	\$30,303
Nonoperating Revenues (Expenses)				
Other Revenue non-operating	\$0	\$0	\$0	\$0
Other Expenses non-operating	(\$37,609)	\$0	(\$300,000)	(\$300,000)
Total Nonoperating Revenues (Expenses)	(\$37,609)	\$0	(\$300,000)	(\$300,000)
Income Before Capital Contributions & Transfers				
Capital Contributions - Grant, Extraordinary Items, Etc.				\$0
Transfers-In/Out	\$5,892	\$81,907	\$131,199	\$131,199
Change in Net Position	\$790,864	\$1,166,643	(\$138,498)	(\$138,498)
Net Position - Beginning Balance	\$412,383	\$1,203,247	\$2,369,890	\$2,369,890
Net Position - Ending Balance	\$1,203,247	\$2,369,890	\$2,231,392	\$2,231,392
Memo: Capital Asset Expenditures	\$37,609	\$0	\$300,000	\$300,000

Total Sources \$63,708,019
Total Uses \$66,425,812
Change Net Position (\$2,717,793)