

From: Joe H. Harn
Sent: Monday, September 16, 2024 1:15 PM
To: Tiffany Schmid; Emma L. Owens; Sue Hennike; John Hidahl; Brooke Laine; George Turnboo; Lori Parlin; Wendy Thomas
Cc: Kim Dawson; BOS-Clerk of the Board; David A Livingston
Subject: September 17, 2024 Agenda-Auditor-Controller's Report on Cash Loans
Attachments: BOS Let 9-17-2024 Agenda Cash Loan Report.pdf

Board of Supervisors
El Dorado County
330 Fair Lane
Placerville, CA 95667

RE: Cash Loans as of June 30, 2024

Dear Board Members:

The attached schedule lists the loans that the general fund made at June 30, 2024 to various other funds at the County. I recommend that you receive and file it.

If you have any questions, please contact me.

Sincerely,

Joe Harn
Auditor-Controller

Joe Harn
Auditor-Controller
El Dorado County



County of El Dorado
OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667-4193
Phone: (530) 621-5487 Fax: (530) 295-2535

JOE HARN
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

September 13, 2024

**Board of Supervisors
El Dorado County
330 Fair Lane
Placerville, CA 95667**

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**Joe Harn
Auditor-Controller**

**Funds Requiring Temporary Loans
at June 30, 2024**

	<u>Fund Name</u>	<u>Negative Cash</u>	<u>Loan Amount</u>
<u>Special Aviation</u>			
11-1105-11050001	Special Aviation	20,000.00	20,000.00
<u>Community Services</u>			
11-1106-11060001	Fish and Game Preservation	12,467.68	13,000.00
<u>Community Services</u>			
11-1107-11070001	Community Services Grant Prgms	990,031.89	991,000.00
11-1107-11070100	Area Agency on Aging	744,716.76	745,000.00
<u>Mental Health</u>			
11-1110-11100001	Mental Health	247,619.41	248,000.00
11-1110-11100004	Alcohol Drug Program	1,244,626.38	1,245,000.00
<u>Social Services</u>			
11-1113-11130003	Cal OES Victim Services	59,854.79	60,000.00
<u>EMS Preparedness</u>			
11-1120-11200100	Emergency Medical Services	189,978.33	190,000.00
<u>Countywide SR - Probation</u>			
12-1225-12250302	SB678-CCPIF	85,014.14	86,000.00
<u>Airports</u>			
51-5114-51141021	Georgetown Airport	3,454.90	4,000.00
			3,602,000.00

From: Joe H. Harn
Sent: Monday, September 16, 2024 1:35 PM
To: Tiffany Schmid; Emma L. Owens; Sue Hennike; John Hidahl; Brooke Laine; George Turnboo; Lori Parlin; Wendy Thomas
Cc: Kim Dawson; BOS-Clerk of the Board; David A Livingston
Subject: RE: September 17, 2024 Agenda-Auditor-Controller's Report on the General Fund Financial Position
Attachments: Auditor-Controller Let GF Financial Position June 30 2024 9-16-2024.pdf

September 16, 2024

**Board of Supervisors
El Dorado County
330 Fair Lane
Placerville, CA 95667**

Subject: June 30, 2024 Fiscal Year End General Fund Financial Position

Ladies and Gentlemen:

The purpose of this letter is to give you a short report on the County's General Fund financial position as of June 30, 2024.

During the year ending June 30, 2024, the County's General Fund cash balance increased by \$11 million for an ending balance of \$108 million. Further, the County's General Fund, unreserved, undesignated fund balance increased by \$10 million for a total of \$65 million. Additionally, the General Fund has another \$59 million in designated fund balances and reserves set aside for capital projects, future economic uncertainties, future CalPERS costs, and other Board priorities.

The \$65 million fund balance includes \$5 million that your Board has previously indicated that it intended to direct towards road improvements in the Diamond Springs area.

Further, it is very important to remember that the Superior Court ruled against the County in April in the Austin litigation. The ruling stated that "a refund that is mandated, the amount to be determined in the next phase of trial." The refund in the Austin Litigation could be in the \$15 million range and adversely impact the General Fund.

Your Board and the County's leadership deserve credit for keeping our General Fund "assets" in a favorable financial position. However, our unfunded obligations to CalPERS, our unfunded retirees' health stipend obligation, our unfunded facilities needs, and our deficiencies in road maintenance spending dwarf the favorable side of our financial position.

Sincerely,

Joe Harn



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OFFICE OF AUDITOR-CONTROLLER

JOE HARN
Auditor-Controller

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September 16, 2024

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Sincerely,

A handwritten signature in black ink that reads "Joe Harn".

**Joe Harn
Auditor-Controller**

From: Joe H. Harn
Sent: Monday, September 16, 2024 2:42 PM
To: Wendy Thomas; Brooke Laine; Lori Parlin; George Turnboo; John Hidahl; Tiffany Schmid
Cc: Sue Hennike; David A Livingston; BOS-Clerk of the Board; Kim Dawson
Subject: 9-17-2024 Agenda-Auditor-Report on Budget Performance FYE 2024
Attachments: 2023_24 GF NCC.pdf; 2023_24 NonGF Performance.pdf; BOS Let AC YE Budget Performance 2023-24 Dated 9-16-2024.pdf

September 16, 2024

Board of Supervisors
County of El Dorado
330 Fair Lane
Placerville, CA 95667

Subject: June 30, 2024 Budget Performance Report

Ladies and Gentlemen:

The Auditor-Controller recommends that the Board of Supervisors receive and file the attached Departmental Budget Performance Report. The report indicates that all General Fund operating departments met their budget targets established by your Board.

Also attached you will find a schedule that reports the activities in the County's Special Revenue Funds.

If you have any questions, please call me at 621-5456.

Sincerely,

Joe Harn, CPA
Auditor-Controller

cc: Tiffany Schmidt, CAO

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Auditor-Controller
El Dorado County



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TSUNG-KUEI HSU
Assistant Auditor-Controller

September 16, 2024

Board of Supervisors
County of El Dorado
330 Fair Lane
Placerville, CA 95667

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Joe Harn, CPA
Auditor-Controller

cc: Tiffany Schmidt, CAO

Non-General Fund Departmental Performance													
Fiscal Year 2023/2024													
		(1)	(2)	(2)-(1)	(3)	(4)	(3)-(4)	(5) = (1) - (3)	(6) = (2) - (4)	(6)-(5)	(7)	(8)	(9) = (6) + (7) + (8)
Fund	Department	Budgeted	Actual	Revenue	Budget	Actual	Expenditure	Budget	Actual Increase/		Beginning	Other	Ending
Number	Name	Revenues	Revenues	Over/(Under)	Appropriations	Expenditures	Under/(Over)	Increase or	(Decrease) to	Variance	Fund Balance	Fund Balance	Fund Balance
				Over/(Under)			Budget	(Use) of	Fund Balance	Variance	July 1, 2023	Adjustments	June 30, 2024
				Budget				Fund Balance	from FY 23/24		(SOY)	FY 23/24	
Special Revenue Funds													
1101	Erosion Control	7,868,999	4,297,375	(3,571,624)	7,868,999	4,366,866	3,502,135	-	(69,489)	(69,489)	119,920	16,930	67,360
1103	Road Fund	153,143,033	81,595,914	(71,547,119)	153,143,033	81,645,794	71,497,237	-	(49,882)	(49,882)	5,865,306	(1,531,953)	4,283,471
1104	Road District Tax	9,348,327	9,214,375	(133,952)	9,348,327	9,291,000	57,327	-	(76,625)	(76,625)	80,911	-	4,287
1105	Special Aviation	20,872	20,067	(805)	20,872	20,839	33	-	(773)	(773)	773	-	(0)
1106	Fish and Game	17,785	2,709	(15,076)	17,785	14,961	2,824	-	(12,252)	(12,252)	(2,216)	-	(14,468)
1107	Community Services	25,918,569	12,321,951	(13,596,618)	25,918,569	11,316,262	14,602,307	-	1,005,689	1,005,689	4,134,659	2,136	5,142,484
1108	HCED	6,220,306	232,453	(5,987,853)	6,220,306	84,605	6,135,701	-	147,848	147,848	1,947,075	-	2,094,923
1109	Public Health	34,358,547	14,901,060	(19,457,487)	34,358,547	11,604,873	22,753,674	-	3,296,188	3,296,188	15,809,819	-	19,106,007
1110	Mental Health	84,161,192	46,591,776	(37,569,416)	84,161,192	47,268,727	36,892,465	-	(676,950)	(676,950)	15,021,362	-	14,344,411
1113	Welfare to Work	700,306	577,958	(122,348)	700,306	165,035	535,271	-	412,924	412,924	6,558	-	419,482
1114	EIR Development Fees	173,940	173,940	-	173,940	40,338	133,602	-	133,602	133,602	-	-	133,602
1116	Federal Forest Reserve	407,012	158,554	(248,458)	407,012	140,141	266,871	-	18,413	18,413	266,812	-	285,225
1118	Jail Commissary	2,244,720	462,256	(1,782,464)	2,244,720	486,416	1,758,304	-	(24,160)	(24,160)	2,219,719	-	2,195,559
1119	Placerville Union Cemetery	38,152	1,904	(36,248)	38,152	-	38,152	-	1,904	1,904	38,002	-	39,906
1120	EMS Preparedness	1,345,608	794,820	(550,788)	1,345,608	760,530	585,078	-	34,291	34,291	283,657	-	317,948
1203	AU Countywide SR	467,895	502,694	34,799	467,895	444,859	(429,062)	-	57,834	57,834	30,961	-	88,795
1204	TR Countywide SR	15,797	4,909	(10,888)	15,797	4,909	94,357	-	(0)	(0)	5,796	-	5,796
1205	AS Countywide SR	99,266	25,142	(74,124)	99,266	-	8,460,465	-	25,142	25,142	89,266	-	114,408
1206	CAO Countywide SR	8,460,465	1,460,685	(6,999,780)	8,460,465	1,942,429	(314,844)	-	(481,744)	(481,744)	7,345,311	-	6,863,567
1214	Parks Countywide SR	1,627,585	1,892,807	265,222	1,627,585	495,557	19,250,920	-	1,397,250	1,397,250	-	-	1,397,250
1215	ND Countywide SR	19,746,477	14,978,855	(4,767,622)	19,746,477	14,978,855	4,767,622	-	-	-	-	-	-
1218	RC Countywide SR	4,129,192	518,838	(3,610,354)	4,129,192	221,888	3,907,304	-	296,950	296,950	3,876,190	-	4,173,140
1222	DA Countywide SR	2,388,421	1,294,885	(1,093,536)	2,388,421	907,795	1,480,626	-	387,090	387,090	1,645,875	-	2,032,965
1224	SH Countywide SR	7,800,075	3,252,166	(4,547,909)	7,800,075	2,231,185	5,568,890	-	1,020,981	1,020,981	6,827,571	-	7,848,552
1225	PB Countywide SR	1,609,927	1,273,854	(336,073)	1,609,927	699,205	910,722	-	574,649	574,649	744,577	-	1,319,226
1231	AG Countywide SR	47,245	145,821	98,576	47,245	-	47,245	-	145,821	145,821	47,244	-	193,065
1232	FG Countywide SR	1	0	(1)	1	-	1	-	0	0	1	-	(0)
1235	CDA Countywide SR	51	-	(51)	51	51	0	-	(51)	(51)	51	-	1
1236	DOT Countywide SR	117,966,629	28,680,651	(89,285,978)	117,966,629	21,947,459	96,019,170	-	6,733,193	6,733,193	64,803,486	27,728,172	99,264,851
1237	BP Countywide SR	3,500,790	1,183,886	(2,316,904)	3,500,790	655,187	2,845,603	-	528,699	528,699	2,515,287	-	3,043,986
1238	EM Countywide SR	270,332	116,471	(153,861)	270,332	72,842	197,490	-	43,629	43,629	165,513	-	209,142
1242	VET Countywide SR	435,167	191,936	(243,231)	435,167	328,095	107,072	-	(136,160)	(136,160)	254,116	-	117,956
1243	LB Countywide SR	988,664	182,623	(806,041)	988,664	166,590	822,074	-	16,033	16,033	825,261	-	841,294
1251	SS Countywide SR	105,726	18,426	(87,300)	105,726	17,800	87,926	-	626	626	42,825	-	43,451
1252	CS Countywide SR	150,475	7,499	(142,976)	150,475	-	150,475	-	7,499	7,499	149,675	-	157,174
1255	AS Countywide SR	372,415	156,056	(216,359)	372,415	49,528	322,887	-	106,528	106,528	329,813	-	436,341
1256	PG Countywide SR	12,400	-	(12,400)	12,400	-	12,400	-	-	-	12,400	-	12,400
1271	AQMD Countywide SR	8,489	425	(8,064)	8,489	-	8,489	-	425	425	8,490	-	8,915
1276	REALINGMENT Countywide SR	35,196,849	25,560,045	(9,636,804)	35,196,849	22,288,834	12,908,015	-	3,271,211	3,271,211	6,813,074	-	10,084,285
1277	LOCAR REV Countywide SR	52,589,651	27,088,764	(25,500,887)	52,589,651	22,091,068	30,498,583	-	4,997,696	4,997,696	23,407,292	-	28,404,987
1278	SLESF Countywide SR	4,291,102	1,063,366	(3,227,736)	4,291,102	2,042,440	2,248,662	-	(979,074)	(979,074)	4,209,428	-	3,230,354
Board Governed Special Districts													
1352	County Service Area #2	244,827	113,423	(131,404)	244,827	69,456	175,371	-	43,967	43,967	146,152	-	190,119
1353	County Service Area #3	11,822,847	8,535,117	(3,287,730)	11,822,847	6,292,884	5,529,963	-	2,242,233	2,242,233	4,838,785	-	7,081,018
1355	County Service Area #5	900,785	117,537	(783,248)	900,785	20,148	880,637	-	97,390	97,390	832,383	-	929,772
1357	County Service Area #7	31,259,931	18,743,520	(12,516,411)	31,259,931	17,105,535	14,154,396	-	1,637,985	1,637,985	15,229,630	-	16,867,615
1359	County Service Area #9	8,695,941	2,231,246	(6,464,695)	8,695,941	675,398	8,020,543	-	1,555,848	1,555,848	7,214,812	(1,140,398)	7,630,262
1360	County Service Area #10	17,661,318	5,918,256	(11,743,062)	17,661,318	5,119,481	12,541,837	-	798,775	798,775	7,998,291	1,620,652	10,417,717
1361	Air Quality Management	10,187,223	4,390,321	(5,796,902)	10,187,223	3,844,298	6,342,925	-	546,023	546,023	4,478,868	290,422	5,315,313
1372	Water Agency	12,481,473	4,969,561	(7,511,912)	12,481,473	4,127,923	8,353,550	-	841,638	841,638	4,848,395	-	5,690,033
1374	EDC Development Projects	208,030	9,434	(198,596)	208,030	15,625	192,405	-	(6,191)	(6,191)	203,910	-	197,719
1375	IHSS Public Authority	997,258	1,046,810	49,552	997,258	898,460	98,798	-	148,349	148,349	500	-	148,849
1376	EDC Housing Authority	5,998,568	5,845,433	(153,135)	5,998,568	5,992,310	6,258	-	(146,877)	(146,877)	431,913	-	285,036
Capital Project Funds													
1800	ACO Fund	45,611,531	10,659,099	(34,952,432)	45,611,531	10,122,151	35,489,380	-	536,948	536,948	3,437,662	-	3,974,609
Service/Enterprise Funds													
5114	Airport	2,327,579	1,010,237	(1,317,342)	2,327,579	1,578,095	749,484	-	(567,858)	(567,858)	967,449	266,633	666,225
5250	Risk Management	69,752,309	47,349,931	(22,402,378)	69,752,309	47,878,204	21,874,105	-	(528,273)	(528,273)	15,302,703	-	14,774,430
5260	Fleet Management	4,060,554	5,410,785	1,350,231	4,060,554	2,750,426	1,310,128	-	2,660,359	2,660,359	588,850	(1,981,604)	1,267,604

