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

JOE HARN Auditor-Controller

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

TSUNG-KUEI HSU Assistant Auditor-Controller

September 13, 2024

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

RE: Cash Loans as of June 30, 2024

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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.

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Sincerely,

Auditor-Controller

Funds Requiring Temporary Loans at June 30, 2024

	Fund Name	Negative Cash	Loan Amount
<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
Community Services 11-1107-11070001 11-1107-11070100	Community Services Grant Prgrms Area Agency on Aging	990,031.89 744,716.76	991,000.00 745,000.00
Mental Health 11-1110-11100001 11-1110-11100004	Mental Health Alcohol Drug Program	247,619.41 1,244,626.38	248,000.00 1,245,000.00
<u>Social Services</u> 11-1113-11130003	Cal OES Victim Services	59,854.79	60,000.00
EMS Preparedness 11-1120-11200100	Emergency Medical Services	189,978.33	190,000.00
Countywide SR - Probation 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



County of El Dorado OFFICE OF AUDITOR-CONTROLLER

JOE HARN Auditor-Controller

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

TSUNG-KUEI HSU Assistant Auditor-Controller

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

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Sincerely

oe 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 9-17-2024 Agenda-Auditor-Report on Budget Performance FYE 2024

Subject: 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

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 16, 2024

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

Subject: June 30, 2024 Budget Performance Report

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Sincerely,

Jbe Harn, CPA
Auditor-Controller

cc: Tiffany Schmidt, CAO

Non-General Fund Departmental Performance													
Fiscal Year 202													
i iscai Teai 202.	3/2024	(1)	(2)	(2)-(1)	(3)	(4)	(3)-(4)	(5) = (1) - (3)	(6) = (2) - (4)	(6)-(5)	(7)	(8)	(9) = (6) + (7) + (8)
		(.,	(=)	Revenue	(0)	(.)	Expenditure	Budget	Actual Increase/	(0) (0)	Beginning	Other	Ending
Fund	Department	Budgeted	Actual	Variance	Budget	Actual	Variance	Increase or	(Decrease) to		Fund Balance	Fund Balance	Fund Balance
Number	Name	Revenues	Revenues	Over/(Under)	Appropriations	Expenditures	Under/(Over)	(Use) of	Fund Balance		July 1, 2023	Adjustments	June 30, 2024
				Budget			Budget	Fund Balance	from FY 23/24	Variance	(SOY)	FY 23/24	
Special Revenue 1101	Erosion Control	7,868,999	4,297,375	(3,571,624)	7,868,999	4,366,864	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	81,645,796	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	(1,001,000)	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 1109	HCED Public Health	6,220,306 34,358,547	232,453 14,901,060	(5,987,853) (19,457,487)	6,220,306 34,358,547	84,605 11,604,873	6,135,701 22,753,674	-	147,848 3,296,188	147,848 3,296,188	1,947,075 15,809,819	-	2,094,923 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 1120	Placerville Union Cemetery	38,152 1,345,608	1,904 794,820	(36,248)	38,152 1,345,608	760,530	38,152 585,078	-	1,904 34,291	1,904 34,291	38,002 283,657	-	39,906 317,948
1120	EMS Preparedness	1,340,008	194,020	(550,788)	1,345,008	700,030	000,078	-	34,291	34,291	203,057	-	311,948
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 1215	Parks Countywide SR ND Countywide SR	1,627,585 19,746,477	1,892,807 14,978,855	265,222 (4,767,622)	1,627,585 19,746,477	495,557 14,978,855	19,250,920 4,767,622	-	1,397,250	1,397,250	-		1,397,250
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 1235	FG Countywide SR CDA Countywide SR	1 51	0	(1) (51)	51	51	1 0	-	0 (51)	0 (51)	51		(0)
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 1251	LB Countywide SR SS Countywide SR	988,664 105,726	182,623 18,426	(806,041) (87,300)	988,664 105,726	166,590 17,800	822,074 87,926	-	16,033 626	16,033 626	825,261 42,825		841,294 43,451
1252	CS Countywide SR	150,475	7,499	(142,976)	150,475	17,800	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 1277	REALINGMENT Countywide SR	35,196,849	25,560,045	(9,636,804)	35,196,849 52,589,651	22,288,834	12,908,015	-	3,271,211	3,271,211	6,813,074		10,084,285 28,404,987
1277	LOCAR REV Countywide SR SLESF Countywide SR	52,589,651 4,291,102	27,088,764 1,063,366	(25,500,887)	4,291,102	22,091,068 2,042,440	30,498,583 2,248,662	-	4,997,696 (979,074)	4,997,696 (979,074)	23,407,292 4,209,428		3,230,354
1270	OLEGI Godinywide Gre	4,231,102	1,000,000	(3,221,130)	4,231,102	2,042,440	2,240,002	-	(373,074)	(373,074)	4,200,420		3,230,334
Board Governed	d 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 1357	County Service Area #5 County Service Area #7	900,785 31,259,931	117,537 18,743,520	(783,248) (12,516,411)	900,785	20,148 17,105,535	880,637 14,154,396	=	97,390 1,637,985	97,390 1,637,985	832,383 15,229,630	-	929,772 16,867,615
1359	County Service Area #7 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 1375	EDC Development Projects IHSS Public Authority	208,030 997,258	9,434	(198,596) 49,552	208,030 997,258	15,625 898,460	192,405 98,798	-	(6,191) 148,349	(6,191) 148,349	203,910	-	197,719 148,849
1375	EDC Housing Authority	5,998,568	1,046,810 5,845,433	(153,135)	5,998,568	5,992,310	6,258	-	(146,877)	(146,877)	500 431,913	-	285,036
1070		0,000,000	3,040,433	(100,100)	0,000,000	5,552,510	0,230	-	(140,077)	(140,077)	701,010	-	200,000
Capital Project													
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/Enterp	risa 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
			·										

	EPORT OF									
	AL FUND Net County Cost	Performance								
Fiscal Y	ear 2023/2024									
		FY 2023/2024	FY 2023/2024	FY 2023/2024	FY 2023/2024	FY 2023/2024	FY 2023/2024	Budgeted Net	Actual Net	Net County
Dept.	Department	Budgeted	Actual	Rev. Variance	Budget	Actual	Exp. Variance	County Cost	County Cost	Cost Variance
Number	Name	Revenues	Revenues	Over/(Under)	Appropriations	Expenditures	Under/(Over)			Under/(Over)
				Budget			Budget			
04	Daniel of Communication	2.000	0.040	2.042	0.000.040	0.005.000	405 500	0.007.040	0.070.777	400.040
	Board of Supervisors	3,000	6,243	3,243	2,390,619	2,285,020	105,599	2,387,619	2,278,777	108,842
	Administration Auditor	1,531,869 451,024	57,156 687,567	(1,474,713) 236,543	5,314,895 5,262,896	3,030,890 5,068,159	2,284,005 194,737	3,783,026 4,811,872	2,973,734 4,380,592	809,292 431,280
			,	,	, ,	, ,		, ,		,
	Treasurer/Tax Assessor	2,163,319 609,124	2,157,606 838,589	(5,713) 229,465	3,427,406 5,504,363	3,011,504 4,671,727	415,902 832,636	1,264,087 4,895,239	853,898 3,833,138	410,189 1,062,101
	Central Services	1,013,572	961,247	(52,325)	16,311,088	14,847,995	1,463,093	15,297,516	13,886,748	1,410,768
	County Counsel	503,800	583,485	79,685	4,175,413	3,983,914	1,463,093	3,671,613	3,400,429	271,184
	Human Resources	503,600	90		2,921,781	2,445,479	476,302	2,921,781	2,445,389	476,392
	Information Technology	421,023	421,026	90	14,355,641	12,338,259	2,017,382	13,934,618	11,917,232	2,017,386
	EMS Preparedness	2,594,428	1,988,048	(606,380)	2,972,873	2,019,853	953,020	378,445	31,805	346,640
	PARKS/RIVER/TRAILS	5,644,509	2,481,274	(3,163,235)	10,416,459	2,019,653	8,198,174	4,771,950	(262,989)	5,034,939
	GF Other Opera.	183,874,757	199,091,324	15,216,567	47,744,515	20,486,541	27,257,974	(136,130,242)	(178,604,783)	42,474,541
	Recorder-Clerk		1,180,540	(483,460)	1,663,695	1,180,219	483,476		(320)	
	Elections	1,664,000 897,100	646,755	(250,345)	3,151,672	2,097,448	1,054,224	(305) 2,254,572	1,450,694	15 803,878
	Alternate Public Defender	23,500	24,307	(250,345)	1,948,357	1,547,777	400,580	1,924,857	1,523,471	401,386
	Grand Jury	23,300	24,307	007	60,000	55,947	4,053	60,000	55,947	4,053
	District Attorney	5,434,505	4,863,709	(570,795)	17,083,508	15,999,293	1,084,214	11,649,003	11,135,584	513,419
	Public Defender	1,502,764	765,648	(737,116)	6,398,657	5,263,336	1,135,321	4,895,893	4,497,688	398,205
	Sheriff	58,990,983	31,080,408	(27,910,575)	130,247,152	98,112,871	32,134,281	71,256,169	67,032,463	4,223,706
	Probation	12,146,464	11,187,864	(958,600)	25,583,923	24,587,500	996,424	13,437,459	13,399,636	37,823
	Surveyor	234,980	152,574	(82,406)	2,041,040	1,823,527	217,513	1,806,060	1,670,952	135,108
	Ag. Commissioner	1,101,927	1,126,046	24,119	2,180,814	1,905,645	275,169	1,078,887	779,598	299,289
	CDS - Admin & Finance	34,000	39,025	5,025	398,576	312,542	86,034	364,576	273,517	91,059
	Transportation - Co. Engineer	1,773,991	897,070	(876,921)	1,906,969	918,625	988,344	132,978	21,555	111,423
	Planning and Building	12,889,262	11,258,131	(1,631,131)	18,681,864	16,844,189	1,837,675	5,792,602	5,586,058	206,544
	Environmental Mgmt	2,945,436	3,842,156	896,720	2,945,436	2,903,279	42,157	3,792,002	(938,877)	938,877
	Child Support Services	4,624,652	4,246,305	(378,347)	4,629,652	4,250,266	379,386	5,000	3,960	1,040
	Revenue Recovery	4,024,032	4,240,303	(370,347)	4,029,002	4,230,200	-	-	5,300	1,040
	Veteran Affairs	133,584	155,819	22,235	880,872	724,552	156,320	747,288	568,732	178,556
	Library	3,143,327	2,058,042	(1,085,285)	6,385,833	4,807,548	1,578,285	3,242,506	2,749,506	493,000
	Hlth & Human Serv Agn	5,135,404	4,662,079	(473,325)	5,352,176	3,999,653	1,376,283	216,772	(662,427)	879,199
	Social Services	71,001,716	69,236,154	(1,765,561)	74,860,847	73,085,847	1,774,999	3,859,131	3,849,693	9,438
	Animal Services	1,989,536	1,544,707	(444,829)	4,437,633	3,922,392	515,241	2,448,097	2,377,685	70,412
	Public Guardian	685,066	724,074	39,008	2,818,203	2,689,922	128,280	2,133,137	1,965,848	167,289
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		385,162,621	358,965,071	(26,197,551)	434,454,827	343,440,003	91,014,824	49,292,206	(15,525,067)	64,817,273
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						Fund Balance in				36,451,808
1						Excess Fund Bala	ance			28,365,465