

**MEMO SHEET: BUDGET TRANSFER INFORMATION**

|                         |                              |                              |                                 |
|-------------------------|------------------------------|------------------------------|---------------------------------|
| <b>Department Name*</b> | CAO Central Fiscal/Risk Mana | <b>Budget Transfer Type:</b> | <b>Transfer 1: BoS Approval</b> |
| <b>Clerk*</b>           | Paula Starr                  | <b>Document total*</b>       | <b>\$ 31,021,942</b>            |
| <b>Contact phone*</b>   | x 5880                       |                              |                                 |

**BUDGET TRANSFER HEADER**

|   |          |   |                    |
|---|----------|---|--------------------|
| <b>Prepared date*</b>                                       | 03/05/26 | <b>Check Applicable*</b> <input checked="" type="checkbox"/> One Time (after Adopted Budget)<br><input type="checkbox"/> Continuing (include in the Adopted Budget) |                    |
| <b>Fiscal year</b>  | FY 25/26 |   |                    |
| <b>Short Description*</b><br><small>(10 characters)</small> | AMMONS   |   |                    |
|   |          | <b>Registrar Item Number*</b>   | 26-0465 / 03/24/26 |
| <b>* REQUIRED FIELDS</b>                                    |          | <b>Project Strings Required:</b>  | No                 |

By signing this memo I hereby certify that:  
1. information herein is true and accurate to the best of my knowledge, 2. I have been delegated signature authority in accordance with County's policies and procedures and 3. all transfers approved on this journal are in compliance with County policies and procedures and any other relevant governmental regulations.

|  |   |
|--|---|
| <br>_____<br>Jeremy Apodaca | Authorized signature*<br><br>_____<br>Joseph Carruesco (Mar 5, 2026 12:46:55 PST) |
|--|---|

**BUDGET TRANSFER JUSTIFICATION AND DESCRIPTION\*** (will be scanned into FENIX TCM)

On December 2, 2025 the Board approved a settlement in the case of Ammons vs El Dorado County for \$15,000,000. The settlement will be paid from the General Liability Program. The General Liability Program policy has a self-insured retention (SIR) of \$1,000,000. Prior settlement payments have been made in the amount of \$950,000. The excess of the SIR will be reimbursed by PRISM in the amount of \$14,950,000. PRISM will also reimburse County legal costs, estimated to be \$560,000.

This budget transfer will increase appropriations in General Liability service and supply by increasing revenues in order to provide sufficient appropriations for payment of the Ammons settlement and associated legal costs.

**FOR AUDITOR'S OFFICE USE ONLY**

|             |       |                         |       |
|-------------|-------|-------------------------|-------|
| Audit date: | _____ | Budget Transfer number: | _____ |
| Audited by: | _____ | Interfaced by:          | _____ |
|             |       | Processed on:           | _____ |

|                               |                                    |   |                          |                 |                        |  |
|-------------------------------|------------------------------------|---|--------------------------|-----------------|------------------------|--|
| AUDITOR / CONTROLLER'S USE    |                                    | EL DORADO COUNTY APPROPRIATION TRANSFER ( 29125 GOV. CODE )   |                          |                 |                        |  |
| TRANSFER #                    |                                    | <b>BUDGET TRANSFER REQUEST</b>  |                          | DOCUMENT TOTAL  | <b>\$31,021,942.00</b> |  |
| JOURNAL #                     |                                    | BUDGET TRANSFER #1 - INCREASING TOTAL APPROPRIATIONS, REVENUES, OR<br>FIXED ASSETS REQUIRES BOS APPROVAL  |                          | NUMBER OF LINES | <b>4</b>               |  |
| DATE                          |                                    |   |                          | NET TOTAL       | <b>\$0.00</b>          |  |
| INPUT BY                      |                                    | BUDGET TRANSFER #2 - MOVING APPROPRIATIONS or REVENUE BETWEEN<br>CLASSIFICATIONS REQUIRES CAO APPROVAL  |                          |                 |                        |  |
|                               |                                    |   |                          |                 |                        |  |
| TO BE COMPLETED BY DEPARTMENT |                                    | Budget Transfer Type:   | Transfer 1: BoS Approval |                 |                        |  |
| DEPT NAME                     | CAO Central Fiscal/Risk Management | Legistar Number & Date:   | 26-0465 / 03/24/26       |                 |                        |  |
| DEPT CONTACT & EXT.           | Paula Starr x5880                  | <br><u>Joseph Carruesco</u><br><small>Joseph Carruesco (Mar 5, 2026 12:46:55 PST)</small> |                          | 3/5/2026        | PAGE 1 OF 1            |  |
|                               |                                    |   |                          | DATE            |                        |  |

|   |  |
|---|--|
| <b>DIRECTIONS:</b>  |  |
| <br><small>Jeremy Apodaca</small> | 1. MEMO REQUIRED, IF BOS, INCLUDE A COPY OF THE LEGISTAR MASTER REPORT<br>2. REMOVE THE GREEN COPY AND SUBMIT COMPLETED REQUEST TO THE CHIEF ADMINISTRATIVE OFFICE<br>3. IF BUDGET TRANSFER EXCEEDS 12 LINES, EMAIL EXCEL WORKBOOK TO APINTERFACES AND CAO ANALYST |

| S<br>F<br>X | Budget<br>Rollup<br>Code | ORG     | OBJECT | PROJECT STRING   | GL Project | INCREASE OR<br>DECREASE<br>(INC / DEC) | AMOUNT        | DESCRIPTION (30 CHARACTERS<br>MAX.) |
|-------------|--------------------------|---------|--------|------------------|------------|--|---------------|-------------------------------------|
| 1           |                          | 0910000 | 1942   | 0910GEN-MISC     |            | INC                                    | \$ 14,950,000 | INC 25/26 MISC REV AMMONS           |
| 2           | 09401                    | 0910000 | 4104   | 0910GEN-09SETTLE |            | INC                                    | \$ 14,950,000 | INC 25/26 SER/SUP AMMONS            |
| 3           |                          | 0910000 | 1942   | 0910GEN-MISC     |            | INC                                    | \$ 560,971    | INC 25/26 MISC REV AMMON LEGAL      |
| 4           | 09401                    | 0910000 | 4104   | 0910GEN-09SETTLE |            | INC                                    | \$ 560,971    | INC 25/26 SER/SUP AMMONS LEGAL      |
| 5           |                          |         |        |                  |            |  |               |                                     |
| 6           |                          |         |        |                  |            |  |               |                                     |
| 7           |                          |         |        |                  |            |  |               |                                     |
| 8           |                          |         |        |                  |            |  |               |                                     |
| 9           |                          |         |        |                  |            |  |               |                                     |
| 10          |                          |         |        |                  |            |  |               |                                     |
| 11          |                          |         |        |                  |            |  |               |                                     |

|   |   |
|---|---|
| <p>_____<br/>JOE HARN, C.P.A. AUDITOR / CONTROLLER      DATE</p> <p>_____<br/>CHIEF ADMINISTRATIVE OFFICE - ANALYST      DATE</p> <p>_____<br/>CHIEF ADMINISTRATIVE OFFICER      DATE</p> | <p style="text-align:center;">APPROVED AND SO ORDERED THAT THE ABOVE TRANSFERS BE MADE (AS REQUESTED OR AMMENDED) AND INCORPORATED IN THE MINUTES OF THIS MEETING OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO</p> <p>_____<br/>SIGNATURE: CHAIR, BOARD OF SUPERVISORS      DATE</p> <p>_____<br/>ATTEST: CLERK, BOARD OF SUPERVISORS      DATE</p> |
|---|---|

S:\APFORMS\BUDGET TRANSFER 2.XLS

DISTRIBUTION: WHITE - BOS / YELLOW - AUDITOR / PINK - CHIEF ADMINISTRATIVE OFFICE / GOLD - DEPARTMENT

# Ammons Risk HR Budget Transfer Revised

Final Audit Report

2026-03-05

|                 |   |
|-----------------|---|
| Created:        | 2026-03-05                                  |
| By:             | Justene Cline (Justene.Cline@edcgov.us)     |
| Status:         | Signed                                      |
| Transaction ID: | CBJCHBCAABAAco9lj5bukw2NNcvaaUQLt_vYPYpVsa1 |

## "Ammons Risk HR Budget Transfer Revised" History

-  Document created by Justene Cline (Justene.Cline@edcgov.us)  
2026-03-05 - 8:17:51 PM GMT- IP address: 207.104.47.251
-  Document emailed to Jeremy Apodaca (jeremy.apodaca@edcgov.us) for approval  
2026-03-05 - 8:18:31 PM GMT
-  Email viewed by Jeremy Apodaca (jeremy.apodaca@edcgov.us)  
2026-03-05 - 8:32:43 PM GMT- IP address: 207.104.47.251
-  Document approved by Jeremy Apodaca (jeremy.apodaca@edcgov.us)  
Approval Date: 2026-03-05 - 8:36:27 PM GMT - Time Source: server- IP address: 207.104.47.251
-  Document emailed to joseph.carruesco@edcgov.us for signature  
2026-03-05 - 8:36:29 PM GMT
-  Email viewed by joseph.carruesco@edcgov.us  
2026-03-05 - 8:46:32 PM GMT- IP address: 207.104.47.251
-  Signer joseph.carruesco@edcgov.us entered name at signing as Joseph Carruesco  
2026-03-05 - 8:46:53 PM GMT- IP address: 207.104.47.251
-  Document e-signed by Joseph Carruesco (joseph.carruesco@edcgov.us)  
Signature Date: 2026-03-05 - 8:46:55 PM GMT - Time Source: server- IP address: 207.104.47.251
-  Agreement completed.  
2026-03-05 - 8:46:55 PM GMT

