



County of El Dorado
OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-
Controller

September 17, 2012

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

Subject: June 30, 2012 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, except Child Support Services met the budget targets established by your Board. Child Support Services missed its net county cost target by a relatively small amount when compared to the size of the program it administers. Further, this department runs a program where revenues are earned on the cash basis of accounting, while expenditures are recorded on the accrual basis of accounting.

Also attached you will find a schedule that reports Non-General Fund Departmental Performance.

The deficit in Risk Management is the result of our \$40,000,000 obligation for Retirees Health Insurance as determined by the County's actuaries and generally accepted accounting principles.

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

Sincerely,

A handwritten signature in black ink, appearing to read "Joe Harn", written over a horizontal line.

**Joe Harn, CPA
Auditor-Controller**

CC: Terri Daly, CAO

**FINAL REPORT OF
GENERAL FUND Net County Cost Performance
Fiscal Year 2011/2012**

Dept. Number	Department Name	FY 2011/2012 Budgeted Revenues	FY 2011/2012 Actual Revenues	FY 2011/2012 Rev. Variance Over/(Under) Budget	FY 2011/2012 Budget Appropriations	FY 2011/2012 Actual Expenditures	FY 2011/2012 Exp. Variance Under/(Over) Budget	Budgeted Net County Cost	Actual Net County Cost	Net County Cost Variance Under/(Over)
01	Board of Supervisors	40,437	10,368	(30,069)	1,536,663	1,398,685	137,978	1,496,226	1,388,317	107,909
02	Administration	2,179,946	1,176,951	(1,002,995)	4,057,584	3,020,187	1,037,397	1,877,638	1,843,236	34,402
03	Auditor	463,674	465,210	1,536	3,029,087	2,724,630	304,457	2,565,413	2,259,420	305,993
04	Treasurer/Tax	1,722,768	1,544,870	(177,898)	2,757,443	2,523,414	234,029	1,034,675	978,544	56,131
05	Assessor	455,800	380,920	(74,880)	3,414,934	3,233,455	181,479	2,959,134	2,852,535	106,599
07	County Counsel	500,170	518,509	18,339	2,559,180	2,399,352	159,828	2,059,010	1,880,843	178,167
08	Human Resources	0	77	77	743,212	661,020	82,192	743,212	660,943	82,269
10	Information Technology	1,448,909	1,342,339	(106,570)	3,275,014	3,117,797	157,217	1,826,105	1,775,458	50,647
11	County Promotion	0	0	0	1,115,136	696,921	418,215	1,115,136	696,921	418,215
12	Surveyor	145,100	56,558	(88,542)	1,721,591	1,440,439	281,152	1,576,491	1,383,881	192,610
15	GF Other Opera.	99,553,885	103,562,847	4,008,962	31,484,257	21,987,031	9,497,226	(68,069,628)	(81,575,816)	13,506,188
19	Grand Jury	0	0	0	94,360	90,945	3,415	94,360	90,945	3,415
20	Superior Court MOE	1,644,650	1,864,520	219,870	2,941,283	2,368,239	573,044	1,296,633	503,719	792,914
22	District Attorney	2,618,075	2,598,233	(19,842)	7,736,955	7,512,473	224,312	5,118,880	4,914,410	204,470
23	Public Defender	350,013	346,792	(3,221)	2,954,765	2,790,472	164,293	2,604,752	2,443,680	161,072
24	Sheriff	13,184,128	12,636,826	(547,302)	53,822,489	48,639,368	5,183,121	40,638,361	36,002,542	4,635,819
25	Probation	4,143,376	4,115,813	(27,563)	13,703,506	11,746,169	1,957,337	9,560,130	7,630,356	1,929,774
26	Ag. Commissioner	1,029,580	1,037,862	8,282	1,508,284	1,321,165	187,119	478,704	283,303	195,401
28	Recorder-Clerk	1,972,070	1,783,586	(188,484)	3,264,603	2,668,796	595,807	1,292,533	885,210	407,323
30	GF - Dept. Trans	1,689,688	1,368,720	(320,968)	7,068,721	5,916,591	1,152,130	5,379,033	4,547,871	831,162
34	Development Services	2,834,576	2,998,763	164,187	5,658,951	4,916,862	742,089	2,824,375	1,918,099	906,276
40	Health Dept.	1,372,624	1,202,917	(169,707)	2,454,286	2,076,861	377,425	1,081,662	873,944	207,718
42	Environmental Mgmt	2,519,648	2,237,266	(282,382)	2,684,385	2,399,613	284,772	164,737	162,347	2,390
51	Veterans Services	95,200	88,398	(6,802)	363,285	301,807	61,478	268,085	213,409	54,676
53	Social Services	41,579,187	38,017,636	(3,561,551)	42,634,468	37,908,705	4,725,763	1,055,281	(108,931)	1,164,212
60	Library	1,922,443	1,862,343	(60,100)	3,419,546	3,346,138	73,408	1,497,103	1,483,795	13,308
61	UC Cooper. Ext.	100	0	(100)	34,166	28,698	5,468	34,066	28,698	5,368
79	Child Support Services	5,548,511	5,440,672	(107,839)	5,548,511	5,464,195	84,316	-	23,523	(23,523)
		189,014,558	186,658,996	(2,355,562)	211,586,665	182,700,198.00	28,886,467	22,572,107	(3,958,798)	26,530,905
						June 30, 2012 Ending Fund Balance				26,530,905
								Fund Balance in June Budget		11,000,000
								Excess F/B at Year End Close		15,530,905

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	Non-General Fund Departmental Performance																
2	Fiscal Year 2011/2012																
3	Fund	Department	Budgeted Revenues	Actual Revenues	Revenue Variance Over/(Under) Budget	Budget Appropriations	Actual Expenditures	Expenditure Variance Under/(Over) Budget	Budget Increase or (Use) of Fund Balance	Actual Increase/ (Decrease) to Fund Balance	Variance	Beginning Fund Balance July 1, 2011	Other Fund Balance Adjustments FY 11/12	Ending Fund Balance June 30, 2012			
4	Number	Name	Revenues	Revenues	Over/(Under) Budget	Appropriations	Expenditures	Under/(Over) Budget	Fund Balance	from FY 11/12		Fund Balance	FY 11/12	Fund Balance			
5	Number	Name	Revenues	Revenues	Over/(Under) Budget	Appropriations	Expenditures	Under/(Over) Budget	Fund Balance	from FY 11/12	Variance	Fund Balance	FY 11/12	Fund Balance			
6	Number	Name	Revenues	Revenues	Over/(Under) Budget	Appropriations	Expenditures	Under/(Over) Budget	Fund Balance	from FY 11/12	Variance	Fund Balance	FY 11/12	Fund Balance			
7	Number	Name	Revenues	Revenues	Over/(Under) Budget	Appropriations	Expenditures	Under/(Over) Budget	Fund Balance	from FY 11/12	Variance	Fund Balance	FY 11/12	Fund Balance			
8	Special Revenue Funds																
9	101	Erosion Control	2,924,424	2,342,746	(581,678)	2,924,424	2,214,203	710,221	(128,543)	128,543	8,108,617	(36,028)	9,106,540	27,427	10,067,672		
10	103	Road Fund	63,687,465	53,252,811	(10,434,654)	70,862,377	52,319,106	18,543,271	(933,705)	933,705	(39,724)	4,834,792	-	4,834,792			
11	104	Road District Tax	4,820,764	4,780,744	(40,020)	4,820,764	4,820,468	296	-	-	22	31	-	31			
12	105	Special Aviation	20,000	20,022	22	20,000	20,000	-	-	22	22	3863	-	3863			
13	106	Fish and Game	6,354	4,384	(1,970)	6,354	3,829	2,525	-	555	555	1,542,475	(23,883)	1,089,411			
14	107	Community Services	15,021,141	7,887,801	(7,133,340)	16,566,616	8,316,982	8,249,634	(429,181)	(429,181)	1,116,294	4,948,680	(62,991)	6,083,128			
15	109	Health Department	20,216,710	17,216,710	(2,999,048)	25,151,515	16,019,272	9,132,243	(4,935,757)	1,197,438	6,133,195	1,790,213	2,976,849	3,070,476			
16	110	Mental Health	11,136,944	10,601,204	(535,740)	9,346,731	8,717,364	629,367	1,790,213	1,883,840	93,627	8,250,715	(2,849,151)	3,903,916			
17	110	Mental Health MHSA	12,864,256	4,822,409	(8,041,847)	12,864,256	6,320,056	6,544,200	(1,497,647)	(1,497,647)	(1,497,647)	139,531	-	77,235			
18	113	Welfare to Work	139,731	305	(139,426)	139,731	62,601	77,130	-	(62,296)	(62,296)	25,411	-	25,478			
19	114	Planning EIR Dev Fees	-	67	67	-	-	-	-	67	67	13,890	-	13,927			
20	115	Tobacco Settlement	-	37	37	-	-	-	-	37	37	32,006	-	32,006			
21	116	Federal Forest Reserve	53,019	169,718	116,699	53,019	53,019	189,708	-	116,699	116,699	823,899	-	148,705			
22	118	Jail Commissary	593,045	409,411	(183,634)	593,045	403,337	40,600	6,074	6,074	(7,004)	105,257	-	831,973			
23	119	Placerville Union Cemetery	77,391	29,787	(47,604)	77,391	36,791	40,600	-	(7,004)	(7,004)	4,896,195	-	98,253			
24	200	ACO Fund	6,784,481	2,530,092	(4,254,389)	6,784,481	2,491,936	4,292,545	38,156	38,156	38,156	59,416,135	-	4,934,351			
25	502-579	Countywide Special Revenue	41,604,864	43,147,255	1,542,391	54,553,403	39,916,106	14,637,297	(12,948,539)	3,231,149	16,179,688	(4,009,743)	-	58,637,541			
26	Board Governed Special Districts																
27	152	County Service Area #2	89,342	89,965	623	240,450	127,694	112,756	(151,108)	(37,729)	113,379	151,110	-	113,381			
28	153	County Service Area #3	3,470,764	3,354,098	(116,666)	5,321,739	3,108,030	2,213,709	(1,850,975)	246,068	2,097,043	2,551,843	-	2,797,911			
29	155	County Service Area #5	39,127	40,896	1,769	47,559	673	46,886	(8,432)	40,223	48,655	535,576	-	575,799			
30	157	County Service Area #7	10,800,723	10,402,235	(398,488)	17,315,035	11,516,582	5,798,453	(6,514,312)	(1,114,347)	5,399,965	6,514,312	(361,426)	5,399,965			
31	159	County Service Area #9	1,250,008	1,279,466	29,458	2,676,672	465,938	2,210,734	(1,426,664)	813,528	2,240,192	4,521,518	-	4,973,620			
32	160	County Service Area #10	4,208,948	4,717,090	508,142	7,726,337	4,721,249	3,005,088	(3,517,389)	(4,159)	3,513,230	9,598,859	-	9,594,700			
33	161	Air Quality Control	1,565,303	1,822,935	257,632	2,016,980	957,489	1,059,491	(451,677)	865,446	1,317,123	1,951,526	-	2,816,972			
34	172	Water Agency	2,593,710	2,175,644	(418,066)	3,413,710	1,834,441	1,579,269	(820,000)	341,203	1,161,203	1,312,798	-	1,654,001			
35	174	EDC Development Projects	-	378	378	-	-	-	(45)	378	378	142,548	-	142,926			
36	175	HSS Public Authority	1,193,438	567,287	(626,151)	1,193,483	564,019	629,464	(344,255)	3,268	3,313	45	-	3,313			
37	176	EDC Housing Authority	3,455,905	3,365,540	(90,365)	3,800,160	3,365,706	434,454	(166)	(166)	344,089	344,255	-	344,089			
38	Internal Service/Enterprise Funds																
39	405	SLT Transit	40,879	100	(40,779)	42,673	1,894	40,779	(1,794)	(1,794)	69,271	1,794	-	1,379,982			
40	414	Airport	1,324,204	805,259	(518,945)	1,724,567	1,136,351	588,216	(400,363)	(331,092)	1,336,723	1,787,750	(76,677)	1,379,982			
41	450	Risk Management	34,242,055	32,120,897	(2,121,158)	36,699,853	34,712,418	1,987,435	(2,457,798)	(2,591,521)	(133,723)	(13,356,031)	(16,829,184)	(32,776,737)			
42	460	Fleet Management	2,016,024	895,112	(1,120,912)	2,045,592	962,344	1,083,248	(29,566)	(67,232)	(37,664)	946,213	25,346	904,327			
43																	
44																	
45																	