

AUDITOR / CONTROLLER'S USE	
TRANSFER #	
JOURNAL #	
DATE	
INPUT BY	

EL DORADO COUNTY APPROPRIATION TRANSFER ( 20125 GOV. CODE )

## BUDGET TRANSFER REQUEST

BUDGET TRANSFER #1 - INCREASING TOTAL APPROPRIATIONS, REVENUES, OR FIXED ASSETS REQUIRES BOS APPROVAL

BUDGET TRANSFER #2 - MOVING APPROPRIATIONS or REVENUE BETWEEN CLASSIFICATIONS REQUIRES CAO APPROVAL

DOCUMENT TOTAL	<b>\$524,089.58</b>
NUMBER OF LINES	<b>117</b>
NET TOTAL	<b>\$524,089.58</b>

**TO BE COMPLETED BY DEPARTMENT**

DEPT NAME Auditor-Controller *WC*

Budget Transfer Type: Transfer 1: BoS Approval

Legistar Number & Date: 22-1474 8/30/2022

DEPT CONTACT & EXT. Joe Harn x5456

*Ed Torcano* 8/26/22

DEPARTMENT AUTHORIZATION SIGNATURE AND DATE DATE

**DIRECTIONS:**

- MEMO REQUIRED, IF BOS, INCLUDE A COPY OF THE LEGISTAR MASTER REPORT
- REMOVE THE GREEN COPY AND SUBMIT COMPLETED REQUEST TO THE CHIEF ADMINISTRATIVE OFFICE
- IF BUDGET TRANSFER EXCEEDS 12 LINES, EMAIL EXCEL WORKBOOK TO APINTERFACES AND CAO ANALYST

S F X	Budget Rollup Code	ORG	OBJECT	PROJECT STRING	GL Project	INCREASE OR DECREASE (INC / DEC)	AMOUNT	DESCRIPTION	(30 CHARACTERS MAX.)
1				see attached					
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									

*Ed Torcano for Joe Harn* 8/26/22

\_\_\_\_\_  
JOE HARN, C.P.A. AUDITOR / CONTROLLER      DATE

\_\_\_\_\_  
CHIEF ADMINISTRATIVE OFFICE - ANALYST      DATE

\_\_\_\_\_  
CHIEF ADMINISTRATIVE OFFICER      DATE

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

\_\_\_\_\_  
SIGNATURE: CHAIR, BOARD OF SUPERVISORS      DATE

\_\_\_\_\_  
ATTEST: CLERK, BOARD OF SUPERVISORS      DATE

S:\APFORMS\BUDGET TRANSFER 2.XLS



# County of El Dorado

330 Fair Lane, Building A  
Placerville, California  
530 621-5390  
FAX 622-3645  
www.edcgov.us/bos/

## Master Report

File Number: 22-1474

\*File ID #: 22-1474      Agenda Item Type:      Status: Approval Pending

Version: 1      Reference:      Gov Body: Board of Supervisors  
Created: 08/09/2022

Agenda Title: 08/30/22 Auditor Controller GASB 87 Budget Transfer      Final Action:

**Title:** The Auditor-Controller recommends that the Board of Supervisors approve the attached Budget Transfer which recognizes the long-term debt proceeds along with an equal increase in capital expenditure appropriations to comply with the requirements of GASB 87.

**FUNDING:**

Notes:

Sponsors: ::

Attachments: A - Budget Adjustment GASB 87 ltr.pdf ::

:: ::

Contact: ::

Related Files:

### History of Legislative File

Ver- sion:	Acting Body:	Date:	Action:	Sent To:	Due Date:	Return Date:	Result:
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#### Text of Legislative File 22-1474

The Auditor-Controller recommends that the Board of Supervisors approve the attached Budget Transfer which recognizes the long-term debt proceeds along with an equal increase in capital expenditure appropriations to comply with the requirements of GASB 87.

#### FUNDING:

#### DISCUSSION / BACKGROUND

With the implementation of GASB 87 qualifying leases must be recorded as capital expenditures. To do so requires both the recognition of revenue as if the County had entered into a loan agreement to finance these acquisitions and the recognition of a capital expenditure per GAAP.

**ALTERNATIVES**

N/A

**PRIOR BOARD ACTION**

N/A

**OTHER DEPARTMENT / AGENCY INVOLVEMENT**

N/A

**CAO RECOMMENDATION / COMMENTS**

[This section is completed by the CAO's Office. This section is required]

**FINANCIAL IMPACT**

Net impact is zero, however it will require a 4/5 Board of Supervisors approval.

**CLERK OF THE BOARD FOLLOW UP ACTIONS**

Please obtain BOS signature on the attached Budget Transfer.

**STRATEGIC PLAN COMPONENT**

N/A

**CONTACT**

Joe Harn

Document Total

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# of Lines

0

Net Total \$-

Department Head Signature:

Trsf Type	Ref3 Always T	Tsfr Number	Org	Object	Project	Proj Type (E or F)	Project Account	Description	Debit or Credit (D or C)	Amount
B	T		2030000	6050				G87-0182-SC-6006 09/30/2021	D	7,287.34
B	T		2030000	2044				G87-0182-SC-6006 09/30/2021	C	1,264.25
B	T		2030000	2044				G87-0182-SC-6006 09/30/2021	C	6,023.09
B	T		3500000	6050		E	LEASE -SUMMARY	G87-0193-CDS-6091 12/31/2021	D	5,169.29
B	T		3500000	2044		F	LEASE -SUMMARY	G87-0193-CDS-6091 12/31/2021	C	943.79
B	T		3500000	2044		F	LEASE -SUMMARY	G87-0193-CDS-6091 12/31/2021	C	4,225.50
B	T		3500000	6050		E	LEASE -SUMMARY	G87-0195-CDS-5936 09/30/2021	D	1,585.52
B	T		3500000	2044		F	LEASE -SUMMARY	G87-0195-CDS-5936 09/30/2021	C	283.94
B	T		3500000	2044		F	LEASE -SUMMARY	G87-0195-CDS-5936 09/30/2021	C	1,301.58
B	T		3800000	6050		E	LEASE -SUMMARY	G87-0198-EM-6030 12/31/2021	D	7,268.59
B	T		3800000	2044		F	LEASE -SUMMARY	G87-0198-EM-6030 12/31/2021	C	1,330.00
B	T		3800000	2044		F	LEASE -SUMMARY	G87-0198-EM-6030 12/31/2021	C	5,938.59
B	T		5500000	6050		E	LEASE -SUMMARY	G87-0202-ASVC-5884 08/31/2021	D	7,189.46
B	T		5500000	2044		F	LEASE -SUMMARY	G87-0202-ASVC-5884 08/31/2021	C	1,276.10
B	T		5500000	2044		F	LEASE -SUMMARY	G87-0202-ASVC-5884 08/31/2021	C	5,913.36
B	T		5500000	6050		E	LEASE -SUMMARY	G87-0203-ASVC-5883 08/31/2021	D	7,189.46
B	T		5500000	2044		F	LEASE -SUMMARY	G87-0203-ASVC-5883 08/31/2021	C	1,276.10
B	T		5500000	2044		F	LEASE -SUMMARY	G87-0203-ASVC-5883 08/31/2021	C	5,913.36
B	T		5400000	6050		E	LEASE -SUMMARY	G87-0209-PH-5791 07/31/2021	D	7,247.14
B	T		5400000	2044		F	LEASE -SUMMARY	G87-0209-PH-5791 07/31/2021	C	1,304.86
B	T		5400000	2044		F	LEASE -SUMMARY	G87-0209-PH-5791 07/31/2021	C	5,942.28
B	T		5610100	6050		E	LEASE -SUMMARY	G87-0215-PG-6077 11/30/2021	D	1,212.58
B	T		5610100	2044		F	LEASE -SUMMARY	G87-0215-PG-6077 11/30/2021	C	214.47
B	T		5610100	2044		F	LEASE -SUMMARY	G87-0215-PG-6077 11/30/2021	C	998.11
B	T		5000000	6050		E	LEASE -SUMMARY	G87-0224-HHSA-5937 09/30/2021	D	5,965.11
B	T		5000000	2044		F	LEASE -SUMMARY	G87-0224-HHSA-5937 09/30/2021	C	1,042.51
B	T		5000000	2044		F	LEASE -SUMMARY	G87-0224-HHSA-5937 09/30/2021	C	4,922.60

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Department Head Signature:

Trsf Type	Ref3 Always T	Tsfr Number	Org	Object	Project	Proj Type (E or F)	Project Account	Description	Debit or Credit (D or C)	Amount
B	T		5000000	6050		E	LEASE -SUMMARY	G87-0225-HHSA-5940 09/30/2021	D	5,949.93
B	T		5000000	2044		F	LEASE -SUMMARY	G87-0225-HHSA-5940 09/30/2021	C	1,027.33
B	T		5000000	2044		F	LEASE -SUMMARY	G87-0225-HHSA-5940 09/30/2021	C	4,922.60
B	T		5000000	6050		E	LEASE -SUMMARY	G87-0226-HHSA-5939 09/30/2021	D	5,949.93
B	T		5000000	2044		F	LEASE -SUMMARY	G87-0226-HHSA-5939 09/30/2021	C	1,027.33
B	T		5000000	2044		F	LEASE -SUMMARY	G87-0226-HHSA-5939 09/30/2021	C	4,922.60
B	T		5110100	6050		E	LEASE -SUMMARY	G87-0227-SSVC-5978 10/31/2021	D	1,583.92
B	T		5110100	2044		F	LEASE -SUMMARY	G87-0227-SSVC-5978 10/31/2021	C	296.57
B	T		5110100	2044		F	LEASE -SUMMARY	G87-0227-SSVC-5978 10/31/2021	C	1,287.35
B	T		5110100	6050		E	LEASE -SUMMARY	G87-0228-SSVC-5979 10/31/2021	D	1,583.92
B	T		5110100	2044		F	LEASE -SUMMARY	G87-0228-SSVC-5979 10/31/2021	C	296.57
B	T		5110100	2044		F	LEASE -SUMMARY	G87-0228-SSVC-5979 10/31/2021	C	1,287.35
B	T		5110100	6050		E	LEASE -SUMMARY	G87-0229-SSVC-6155 02/28/2022	D	1,439.72
B	T		5110100	2044		F	LEASE -SUMMARY	G87-0229-SSVC-6155 02/28/2022	C	250.82
B	T		5110100	2044		F	LEASE -SUMMARY	G87-0229-SSVC-6155 02/28/2022	C	1,188.90
B	T		5000000	6050		E	LEASE -SUMMARY	G87-0230-HHSA-5749 07/31/2021	D	7,262.75
B	T		5000000	2044		F	LEASE -SUMMARY	G87-0230-HHSA-5749 07/31/2021	C	1,324.49
B	T		5000000	2044		F	LEASE -SUMMARY	G87-0230-HHSA-5749 07/31/2021	C	5,938.26
B	T		4300000	6050		E	LEASE -SUMMARY	G87-0239-LIB-5944 12/31/2021	D	1,583.92
B	T		4300000	2044		F	LEASE -SUMMARY	G87-0239-LIB-5944 12/31/2021	C	296.57
B	T		4300000	2044		F	LEASE -SUMMARY	G87-0239-LIB-5944 12/31/2021	C	1,287.35
B	T		4300000	6050		E	LEASE -SUMMARY	G87-0240-LIB-5874 09/30/2021	D	2,367.82
B	T		4300000	2044		F	LEASE -SUMMARY	G87-0240-LIB-5874 09/30/2021	C	420.74
B	T		4300000	2044		F	LEASE -SUMMARY	G87-0240-LIB-5874 09/30/2021	C	1,947.08
B	T		4300000	6050		E	LEASE -SUMMARY	G87-0241-LIB-6113 12/31/2021	D	1,595.67
B	T		4300000	2044		F	LEASE -SUMMARY	G87-0241-LIB-6113 12/31/2021	C	284.04
B	T		4300000	2044		F	LEASE -SUMMARY	G87-0241-LIB-6113 12/31/2021	C	1,311.63

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Department Head Signature:

Trsf Type	Ref3 Always T	Tsfr Number	Org	Object	Project	Proj Type (E or F)	Project Account	Description	Debit or Credit (D or C)	Amount
B	T		2500000	6050		E	LEASE -SUMMARY	G87-0243-PROB-6067 01/31/2022	D	2,216.11
B	T		2500000	2044		F	LEASE -SUMMARY	G87-0243-PROB-6067 01/31/2022	C	394.07
B	T		2500000	2044		F	LEASE -SUMMARY	G87-0243-PROB-6067 01/31/2022	C	1,822.04
B	T		2500000	6050		E	LEASE -SUMMARY	G87-0244-PROB-6028 01/31/2022	D	2,352.14
B	T		2500000	2044		F	LEASE -SUMMARY	G87-0244-PROB-6028 01/31/2022	C	411.08
B	T		2500000	2044		F	LEASE -SUMMARY	G87-0244-PROB-6028 01/31/2022	C	1,941.06
B	T		2500000	6050		E	LEASE -SUMMARY	G87-0245-PROB-6027 01/31/2022	D	2,216.12
B	T		2500000	2044		F	LEASE -SUMMARY	G87-0245-PROB-6027 01/31/2022	C	387.29
B	T		2500000	2044		F	LEASE -SUMMARY	G87-0245-PROB-6027 01/31/2022	C	1,828.83
B	T		2300000	6050				G87-0247-PUBDEF-6078 11/30/21	D	7,136.53
B	T		2300000	2044				G87-0247-PUBDEF-6078 11/30/21	C	1,336.19
B	T		2300000	2044				G87-0247-PUBDEF-6078 11/30/21	C	5,800.34
B	T		2400000	6050		E	LEASE -SUMMARY	G87-0252-SHRF-6020 12/31/2021	D	8,577.92
B	T		2400000	2044		F	LEASE -SUMMARY	G87-0252-SHRF-6020 12/31/2021	C	1,606.06
B	T		2400000	2044		F	LEASE -SUMMARY	G87-0252-SHRF-6020 12/31/2021	C	6,971.86
B	T		2400000	6050		E	LEASE -SUMMARY	G87-0253-SHRF-6021 02/28/2022	D	7,306.18
B	T		2400000	2044		F	LEASE -SUMMARY	G87-0253-SHRF-6021 02/28/2022	C	1,343.10
B	T		2400000	2044		F	LEASE -SUMMARY	G87-0253-SHRF-6021 02/28/2022	C	5,963.08
B	T		2400000	6050		E	LEASE -SUMMARY	G87-0254-SHRF-6220 03/31/2022	D	8,620.33
B	T		2400000	2044		F	LEASE -SUMMARY	G87-0254-SHRF-6220 03/31/2022	C	1,512.62
B	T		2400000	2044		F	LEASE -SUMMARY	G87-0254-SHRF-6220 03/31/2022	C	7,107.71
B	T		0400000	6050				G87-0256-TTC-6237 03/31/2022	D	2,246.11
B	T		0400000	2044				G87-0256-TTC-6237 03/31/2022	C	400.32
B	T		0400000	2044				G87-0256-TTC-6237 03/31/2022	C	1,845.79
B	T		0700000	6050				G87-0258-CC-6236 02/28/2022	D	5,940.79
B	T		0700000	2044				G87-0258-CC-6236 02/28/2022	C	1,035.00
B	T		0700000	2044				G87-0258-CC-6236 02/28/2022	C	4,905.79

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Department Head Signature:

Trsf Type	Ref3 Always T	Tsfr Number	Org	Object	Project	Proj Type (E or F)	Project Account	Description	Debit or Credit (D or C)	Amount
B	T		5500000	6050		E	LEASE -SUMMARY	G87-0259-ASVC-5998 01/31/2022	D	2,353.29
B	T		5500000	2044		F	LEASE -SUMMARY	G87-0259-ASVC-5998 01/31/2022	C	435.04
B	T		5500000	2044		F	LEASE -SUMMARY	G87-0259-ASVC-5998 01/31/2022	C	1,918.25
B	T		3500000	6050		E	LEASE -SUMMARY	G87-0260-CDS-6080 12/31/2021	D	5,115.54
B	T		3500000	2044		F	LEASE -SUMMARY	G87-0260-CDS-6080 12/31/2021	C	910.59
B	T		3500000	2044		F	LEASE -SUMMARY	G87-0260-CDS-6080 12/31/2021	C	4,204.95
B	T		0640400	6050		E	LEASE -SUMMARY	G87-0261-CS-6520 05/31/2022	D	6,702.07
B	T		0640400	2044		F	LEASE -SUMMARY	G87-0261-CS-6520 05/31/2022	C	1,170.57
B	T		0640400	2044		F	LEASE -SUMMARY	G87-0261-CS-6520 05/31/2022	C	5,531.50
B	T		0640400	6050		E	LEASE -SUMMARY	G87-0262-CS-6521 05/31/2022	D	6,702.07
B	T		0640400	2044		F	LEASE -SUMMARY	G87-0262-CS-6521 05/31/2022	C	1,170.57
B	T		0640400	2044		F	LEASE -SUMMARY	G87-0262-CS-6521 05/31/2022	C	5,531.50
B	T		3800000	6050		E	LEASE -SUMMARY	G87-0263-EM-6426 05/31/2022	D	5,092.94
B	T		3800000	2044		F	LEASE -SUMMARY	G87-0263-EM-6426 05/31/2022	C	885.40
B	T		3800000	2044		F	LEASE -SUMMARY	G87-0263-EM-6426 05/31/2022	C	4,207.54
B	T		2430300	6050		E	LEASE -SUMMARY	G87-0264-SHRF-6308 05/31/2022	D	8,773.58
B	T		2430300	2044		F	LEASE -SUMMARY	G87-0264-SHRF-6308 05/31/2022	C	1,525.29
B	T		2430300	2044		F	LEASE -SUMMARY	G87-0264-SHRF-6308 05/31/2022	C	7,248.29
B	T		2430300	6050		E	LEASE -SUMMARY	G87-0265-SHRF-6309 05/31/2022	D	7,327.91
B	T		2430300	2044		F	LEASE -SUMMARY	G87-0265-SHRF-6309 05/31/2022	C	1,273.95
B	T		2430300	2044		F	LEASE -SUMMARY	G87-0265-SHRF-6309 05/31/2022	C	6,053.96
B	T		5110100	6050		E	LEASE -SUMMARY	G87-0266-SSVC-6326 06/30/2022	D	7,267.86
B	T		5110100	2044		F	LEASE -SUMMARY	G87-0266-SSVC-6326 06/30/2022	C	1,325.58
B	T		5110100	2044		F	LEASE -SUMMARY	G87-0266-SSVC-6326 06/30/2022	C	5,942.28
B	T		0630300	6050		E	LEASE -SUMMARY	G87-0272-CS-5647 07/31/2021	D	41,881.92
B	T		0630300	2044		F	LEASE -SUMMARY	G87-0272-CS-5647 07/31/2021	C	7,841.69
B	T		0630300	2044		F	LEASE -SUMMARY	G87-0272-CS-5647 07/31/2021	C	34,040.23

Document Total	Ref3	Tsfr	Org	Object	Project	Proj Type (E or F)	Project Account	Description	Debit or Credit (D or C)	Amount
	T		2420200	6050	E	LEASE -SUMMARY	G87-0277-SHRF-6120 03/31/2022		D	2,479.46
	T		2420200	2044	F	LEASE -SUMMARY	G87-0277-SHRF-6120 03/31/2022		C	721.18
	T		2420200	2044	F	LEASE -SUMMARY	G87-0277-SHRF-6120 03/31/2022		C	1,758.28
	T		2200000	6030	E	LEASE -SUMMARY	G87-0280-DA-6069 12/31/2021		D	7,646.33
	T		2200000	2044	F	LEASE -SUMMARY	G87-0280-DA-6069 12/31/2021		C	2,447.70
	T		2200000	2044	F	LEASE -SUMMARY	G87-0280-DA-6069 12/31/2021		C	5,198.63
	T		2420200	6030	E	LEASE -SUMMARY	G87-0312-SHRF-5984 02/28/2022		D	34,657.52
	T		2420200	2044	F	LEASE -SUMMARY	G87-0312-SHRF-5984 02/28/2022		C	16,982.80
	T		2420200	2044	F	LEASE -SUMMARY	G87-0312-SHRF-5984 02/28/2022		C	17,674.72

Department Head Signature:

Net Total \$-

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