


**MEMO SHEET: BUDGET TRANSFER INFORMATION**

<b>Department Name*</b>	CAO: FACILITIES	<b>Budget Transfer Type:</b>	<b>Transfer 1: BoS Approval</b>
<b>Clerk*</b>	JEREMY APODACA	<b>Document total*</b>	\$ 2,200,000
<b>Contact phone*</b>	X 5838		

**BUDGET TRANSFER HEADER**

<b>Prepared date*</b>	07/30/25	<b>Check Applicable*</b> <input checked="" type="checkbox"/> One Time (after Adopted Budget) <input type="checkbox"/> Continuing (include in the Adopted Budget)
<b>Fiscal year</b>	24/25	
<b>Short Description*</b> <small>(30 characters)</small>	ACO LABOR	

*KWH*  
NAN

<b>Legistar Item Number*</b>	25-1391 - 8/12/25
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\* REQUIRED FIELDS

<b>Project Strings Required</b>	Yes
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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.

Authorized signature\*

*Laura Schwartz*  
Laura Schwartz (Jul 30, 2025 16:36:19 PDT)

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

This budget transfer increases appropriations in the General Fund Facilities Division, while also increasing operating transfers from the ACO Fund to the Facilities General Fund.

A concern was identified on the Countywide Cost Allocation Plan regarding the accounting for salaries and benefits incurred by Facilities staff who work on ACO projects. In consultation with the Auditor-Controller's Office, a solution has been identified requiring that all salaries and benefit posted to the ACO Fund be transferred to the General Fund, and then reimbursed via Operating Transfer.

This budget change and associated transactions will have no immediate net financial impact on the General Fund or ACO Fund, but will serve to maximize cost recovery via the Cost Plan for Fiscal Year 24/25.

**FOR AUDITOR'S OFFICE USE ONLY**

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

24/25

AUDITOR / CONTROLLER'S USE		EL DORADO COUNTY APPROPRIATION TRANSFER ( 29125 GOV. CODE )			
TRANSFER #		<b>BUDGET TRANSFER REQUEST</b>		DOCUMENT TOTAL	\$2,200,000.00
JOURNAL #		BUDGET TRANSFER #1 - INCREASING TOTAL APPROPRIATIONS, REVENUES, OR FIXED ASSETS REQUIRES BOS APPROVAL		NUMBER OF LINES	4
DATE		BUDGET TRANSFER #2 - MOVING APPROPRIATIONS or REVENUE BETWEEN CLASSIFICATIONS REQUIRES CAO APPROVAL		NET TOTAL	\$0.00
INPUT BY					
TO BE COMPLETED BY DEPARTMENT		Budget Transfer Type:	Transfer 1: BoS Approval		
DEPT NAME	CAO: FACILITIES	Legistar Number & Date:	25-1391 - 8/12/25		
DEPT CONTACT & EXT.	JEREMY APODACA	<u>Laura Schwartz</u> <small>Laura Schwartz (208 86 2025 84.00.00)</small>		7/30/2025	PAGE 1 OF 1
				DEPARTMENT AUTHORIZATION SIGNATURE AND DATE	
				DATE	

**DIRECTIONS:**

1. MEMO REQUIRED, IF BOS, INCLUDE A COPY OF THE LEGISTAR MASTER REPORT
2. REMOVE THE GREEN COPY AND SUBMIT COMPLETED REQUEST TO THE CHIEF ADMINISTRATIVE OFFICE
3. 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	06680	0640450	<del>6040</del> <i>LED 20</i>	BUDGET -SUMMARY - -		DEC \$	550,000	DEC FA BUILDING ACO LABOR CORR
2	06080	0640450	7000	BUDGET -SUMMARY - -		INC \$	550,000	INC OPS TRF OUT ACO LABOR CORR
3		0640400	2020	BUDGET -SUMMARY - -		INC \$	550,000	INC OPS TFR IN ACO LABOR CORR
4	06300	0640400	3000	BUDGET -SUMMARY - -		INC \$	550,000	INC SALARIES ACO LABOR CORR
5								
6								
7								
8								
9								
10								
11								
12								

<p>_____ JOE HARN, C.P.A. AUDITOR / CONTROLLER      DATE</p> <p>_____ CHIEF ADMINISTRATIVE OFFICE - ANALYST      DATE</p> <p>_____ CHIEF ADMINISTRATIVE OFFICER      DATE</p>	<p>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>_____ SIGNATURE: CHAIR, BOARD OF SUPERVISORS      DATE</p> <p>_____ ATTEST: CLERK, BOARD OF SUPERVISORS      DATE</p>
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S:\APFORMS\BUDGET TRANSFER 2.XLS











# BT-0640-073025-JA-ACO LABOR COST PLAN CORRECTION

Final Audit Report

2025-07-30

Created:	2025-07-30
By:	Jeremy Apodaca (jeremy.apodaca@edcgov.us)
Status:	Signed
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## "BT-0640-073025-JA-ACO LABOR COST PLAN CORRECTION" History

-  Document created by Jeremy Apodaca (jeremy.apodaca@edcgov.us)  
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-  Document emailed to Laura Schwartz (laura.schwartz@edcgov.us) for signature  
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