



**County of El Dorado**  
**OFFICE OF AUDITOR-CONTROLLER**

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**JOE HARN**  
Auditor-Controller

**TSUNG-KUEI HSU**  
Assistant Auditor-Controller

July 10, 2026

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

RE: Authorization for Cash Advance to Fallen Leaf Lake CSD

Ladies and Gentlemen:

**Recommendation:**

Auditor-Controller recommending the Board of Supervisors adopt the attached resolution authorizing the Auditor-Controller to advance up to \$250,000 from the County Treasurer's pool to the Fallen Leaf Lake Community Services District (CSD).

**Reason for Recommendation:**

Many special districts "bank" in the County Treasury and my office processes their payroll and accounts payable transactions on behalf of the elected boards of directors. Many of these special districts have cash flow difficulties between July 1<sup>st</sup> and December 10<sup>th</sup> of each year because the bulk of the districts' revenues are property tax revenues. Property tax bills are due on December 10<sup>th</sup> and April 10<sup>th</sup> of each year.

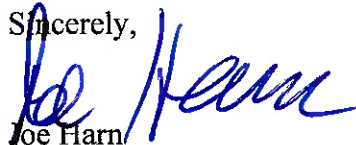
In 1974, the Board of Supervisors authorized the County Auditor to make dry period financing loans to special districts that keep their funds in the County Treasurer's pool. Districts pay interest on the cash advances and repayment of the advances is assured because the property tax revenues are withheld until the loan is repaid.

Fallen Leaf Lake CSD keeps its funds outside of the Treasurer's pool and has requested a cash advance this fiscal year. I am asking your Board to approve this advance. This CSD provides fire protect services and its firefighters may be summoned out on strike teams which exacerbates its cash flow issues.

**Fiscal Impact:**

This item will have no impact on the County General Fund.

Sincerely,

  
Joe Harn  
Auditor-Controller

cc: Sue Phillips, CAO  
Sean Coppola, Treasurer-Tax Collector