
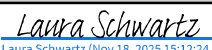


AUDITOR / CONTROLLER'S USE		EL DORADO COUNTY APPROPRIATION TRANSFER (29125 GOV. CODE)			
TRANSFER #		BUDGET TRANSFER REQUEST		DOCUMENT TOTAL	\$2,517,256.00
JOURNAL #				NUMBER OF LINES	28
DATE				NET TOTAL	\$0.00
INPUT BY					
		BUDGET TRANSFER #1 - INCREASING TOTAL APPROPRIATIONS, REVENUES, OR FIXED ASSETS REQUIRES BOS APPROVAL			
		BUDGET TRANSFER #2 - MOVING APPROPRIATIONS or REVENUE BETWEEN CLASSIFICATIONS REQUIRES CAO APPROVAL			
TO BE COMPLETED BY DEPARTMENT		Budget Transfer Type:	Transfer 1: BoS Approval		
DEPT NAME	Central Services Facilities Division (ACO)	Legistar Number & Date:	12/9/2025 25-1915		
DEPT CONTACT & EXT.		SCOTT FLINT 		11/7/2025	
		Laura Schwartz  <small>Laura Schwartz (Nov 18, 2025 15:12:24 PST)</small>		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						DEC		
2						DEC		
3						DEC		
4						DEC		
5						DEC		
6						DEC		
7						DEC		
8						DEC		
9						DEC		
10						DEC		
11						DEC		
12						INC		

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

MEMO SHEET: BUDGET TRANSFER INFORMATION

Department Name*	Central Services Facilities Div	Budget Transfer Type:	Transfer 1: BoS Approval
Clerk*	SCOTT FLINT 	Document total*	\$ 2,517,256
Contact phone*	x5605		

BUDGET TRANSFER HEADER

Prepared date*	11/07/25	Check Applicable* <input checked="" type="checkbox"/> One Time (after Adopted Budget) <input type="checkbox"/> Continuing (include in the Adopted Budget)
Fiscal year	25/26	
Short Description* (10 characters)	ACO LABOR	
 		
	Legistar Item Number*	12/9/2025 25-1915
* REQUIRED FIELDS	Project Strings Required	Yes

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.



Laura Schwartz (Nov 18, 2025 15:12:24 PST)

Authorized signature*

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

This budget amendment transfers the salaries and benefits budget that is posted in the ACO Fund to the Facilities Division General Fund, and increases Operating Transfers from the ACO Fund to the General Fund in a commensurate amount.

This budget transfer is part of an accounting update to address an issue with 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 25/26.

FOR AUDITOR'S OFFICE USE ONLY

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

Document Total \$ 2,517,256.00 # of Lines 28 Net Total \$ - Department Head Signature: Laura Schwartz
Laura Schwartz (Nov 18, 2025 15:12:24 PST)

Trsf Type	Ref3 Always T	Tsfr Number	Org	Object	Project	Type (E or F)	Project Account	Description	Debit or Credit (D or C)	Amount	Balance Check
B	T		0640450	3000		E		PERM EMPLOYEES / ELECT OFFICIAL	C	\$ 458,613.00	458,613.00
B	T		0640450	3001		E		TEMPORARY EMPLOYEES	C	\$ 30,000.00	30,000.00
B	T		0640450	3002		E		OVERTIME	C	\$ -	-
B	T		0640450	3003		E		STANDBY PAY	C	\$ -	-
B	T		0640450	3004		E		OTHER COMPENSATION	C	\$ 3,427.00	3,427.00
B	T		0640450	3005		E		TAHOE DIFFERENTIAL	C	\$ 360.00	360.00
B	T		0640450	3020		E		RETIREMENT EMPLOYER SHARE	C	\$ 44,126.00	44,126.00
B	T		0640450	3022		E		MEDI CARE EMPLOYER SHARE	C	\$ 6,650.00	6,650.00
B	T		0640450	3040		E		HLTH INS EMPLOYER SHARE	C	\$ 67,172.00	67,172.00
B	T		0640450	3041		E		UNEMPLYMNT INS EMPLOYER SHARE	C	\$ 326.00	326.00
B	T		0640450	3042		E		LONG TERM DISB EMPLOYER SHARE	C	\$ 773.00	773.00
B	T		0640450	3043		E		DEFER COMP EMPLOYER SHARE	C	\$ 2,017.00	2,017.00
B	T		0640450	3080		E		FLEXIBLE BENEFITS	C	\$ 15,850.00	15,850.00
B	T		0640450	7000		E		OPRTNG TRSFR OUT	D	\$ 629,314.00	(629,314.00)
B	T		0640400	3000		E		PERM EMPLOYEES / ELECT OFFICIAL	D	\$ 458,613.00	(458,613.00)
B	T		0640400	3001		E		TEMPORARY EMPLOYEES	D	\$ 30,000.00	(30,000.00)
B	T		0640400	3002		E		OVERTIME	D	\$ -	-
B	T		0640400	3003		E		STANDBY PAY	D	\$ -	-
B	T		0640400	3004		E		OTHER COMPENSATION	D	\$ 3,427.00	(3,427.00)
B	T		0640400	3005		E		TAHOE DIFFERENTIAL	D	\$ 360.00	(360.00)
B	T		0640400	3020		E		RETIREMENT EMPLOYER SHARE	D	\$ 44,126.00	(44,126.00)
B	T		0640400	3022		E		MEDI CARE EMPLOYER SHARE	D	\$ 6,650.00	(6,650.00)
B	T		0640400	3040		E		HLTH INS EMPLOYER SHARE	D	\$ 67,172.00	(67,172.00)
B	T		0640400	3041		E		UNEMPLYMNT INS EMPLOYER SHARE	D	\$ 326.00	(326.00)
B	T		0640400	3042		E		LONG TERM DISB EMPLOYER SHARE	D	\$ 773.00	(773.00)
B	T		0640400	3043		E		DEFER COMP EMPLOYER SHARE	D	\$ 2,017.00	(2,017.00)
B	T		0640400	3080		E		FLEXIBLE BENEFITS	D	\$ 15,850.00	(15,850.00)
B	T		0640400	2020		F		OPRTNG TRSFR IN	C	\$ 629,314.00	629,314.00
B	T										
B	T										
											-

BT-0640-110725-SF-ACO LABOR COST PLAN CORRECTION

Final Audit Report


2025-11-18

Created:	2025-11-11
By:	Scott Flint (Scott.Flint@edcgov.us)
Status:	Approved
Transaction ID:	CBJCHBCAABAAzh8URuJo3Sxpu_vUyFuwujiF_J_LZoW

"BT-0640-110725-SF-ACO LABOR COST PLAN CORRECTION" History

-  Document created by Scott Flint (Scott.Flint@edcgov.us)
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Approval Date: 2025-11-18 - 10:24:55 PM GMT - Time Source: server- IP address: 207.104.47.251




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 Document approved by Laura Schwartz (laura.schwartz@edcgov.us)

Approval Date: 2025-11-18 - 11:12:24 PM GMT - Time Source: server- IP address: 207.104.47.251

 Agreement completed.

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