


AUDITOR / CONTROLLER'S USE		EL DORADO COUNTY APPROPRIATION TRANSFER (29125 GOV. CODE)			
TRANSFER #		BUDGET TRANSFER REQUEST		DOCUMENT TOTAL	\$14,337,498.38
JOURNAL #		BUDGET TRANSFER #1 - INCREASING TOTAL APPROPRIATIONS, REVENUES, OR FIXED ASSETS REQUIRES BOS APPROVAL		NUMBER OF LINES	114
DATE				NET TOTAL	
PUT BY		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	AUDITOR-CONTROLLER	Legistar Number & Date:	24-1194 08/20/2024		
DEPT CONTACT & EXT.		 DEPARTMENT AUTHORIZATION SIGNATURE AND DATE		DATE	8-13-24
Andreja Saich x 5443					PAGE 1 OF 1

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								
2				SEE ATTACHED INTERFACE				
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								

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



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: 24-1194

*File ID #: 24-1194	Agenda Item Type:	Status: Approval Pending
Version: 1	Reference:	Gov Body: Board of Supervisors
Agenda Title: 08/20/24 Auditor-Controller Budget Amendment re. GASB 87 and GASB 96		Created: 06/21/2024
		Final Action:

Title: Auditor-Controller recommends that the Board of Supervisors approve the attached budget transfer that recognizes long-term debt proceeds along with an equal increase in capital expenditure appropriations to comply with the requirements of GASB 87 and GASB 96.

FUNDING:

Notes:

Sponsors:

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Attachments: A - GASB7 & 96 BT letter_signed

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Contact: Joe Harn

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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 24-1194

Auditor-Controller recommends that the Board of Supervisors approve the attached budget transfer that recognizes long-term debt proceeds along with an equal increase in capital expenditure appropriations to comply with the requirements of GASB 87 and GASB 96.

FUNDING:

DISCUSSION / BACKGROUND

With the implementation of GASB 87 (Leases) in FY 21/22 and GASB 96 (Subscription-Based Information Technology Arrangements) in FY 22/23, the County is required to change the way it accounts for certain leases and software subscriptions. The GASB now considers these transactions in substance as the purchase of capital assets and the issuance of debt. Accordingly, these qualifying leases and software subscriptions require recognition of revenues as if the County had entered into a loan agreement to

finance these acquisitions as well as 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

The net impact will be zero; however, a 4/5 Board of Supervisors approval is required.

CLERK OF THE BOARD FOLLOW UP ACTIONS

Please obtain BOS signature on the attached budget transfer.

STRATEGIC PLAN COMPONENT

N/A

CONTACT

N/A

Trsf Type	Ref3 Always T	Tsfr Number	Org	Object	Project	Type (E or F)	Project Account	Description	Debit or Credit (D or C)	Amount
B	T		0200000	6050		E	LEASE -SUMMARY	G87-0364-CAO-7850 07/31/2023	D	\$ 12,041.23
B	T		0200000	2044		F	LEASE -SUMMARY	G87-0364-CAO-7850 07/31/2023	C	\$ 2,020.33
B	T		0200000	2044		F	LEASE -SUMMARY	G87-0364-CAO-7850 07/31/2023	C	\$ 10,020.90
B	T		7110100	6050		E	LEASE -SUMMARY	G87-0365-AQMD-7934 08/31/2023	D	\$ 6,376.50
B	T		7110100	2044		F	LEASE -SUMMARY	G87-0365-AQMD-7934 08/31/2023	C	\$ 1,104.62
B	T		7110100	2044		F	LEASE -SUMMARY	G87-0365-AQMD-7934 08/31/2023	C	\$ 5,271.88
B	T		0240400	6050		E	LEASE -SUMMARY	G87-0366-CAO-7947 08/31/2023	D	\$ 6,177.00
B	T		0240400	2044		F	LEASE -SUMMARY	G87-0366-CAO-7947 08/31/2023	C	\$ 1,052.97
B	T		0240400	2044		F	LEASE -SUMMARY	G87-0366-CAO-7947 08/31/2023	C	\$ 5,124.03
B	T		0650000	6050		E	LEASE -SUMMARY	G87-0367-CDA-7851 08/31/2023	D	\$ 4,964.98
B	T		0650000	2044		F	LEASE -SUMMARY	G87-0367-CDA-7851 08/31/2023	C	\$ 850.31
B	T		0650000	2044		F	LEASE -SUMMARY	G87-0367-CDA-7851 08/31/2023	C	\$ 4,114.67
B	T		2200000	6050		E	LEASE -SUMMARY	G87-0368-DA-7886 08/31/2023	D	\$ 6,957.87
B	T		2200000	2044		F	LEASE -SUMMARY	G87-0368-DA-7886 08/31/2023	C	\$ 1,175.03
B	T		2200000	2044		F	LEASE -SUMMARY	G87-0368-DA-7886 08/31/2023	C	\$ 5,782.84
B	T		2430300	6050		E	LEASE -SUMMARY	G87-0369-SHRF-7955 08/31/2023	D	\$ 9,394.68
B	T		2430300	2044		F	LEASE -SUMMARY	G87-0369-SHRF-7955 08/31/2023	C	\$ 1,582.82
B	T		2430300	2044		F	LEASE -SUMMARY	G87-0369-SHRF-7955 08/31/2023	C	\$ 7,811.86
B	T		2200000	6050		E	LEASE -SUMMARY	G87-0370-DA-7936 08/31/2023	D	\$ 6,162.24
B	T		2200000	2044		F	LEASE -SUMMARY	G87-0370-DA-7936 08/31/2023	C	\$ 1,038.22
B	T		2200000	2044		F	LEASE -SUMMARY	G87-0370-DA-7936 08/31/2023	C	\$ 5,124.02
B	T		5210100	6050		E	LEASE -SUMMARY	G87-0371-CSVC-8039 09/30/2023	D	\$ 7,305.65
B	T		5210100	2044		F	LEASE -SUMMARY	G87-0371-CSVC-8039 09/30/2023	C	\$ 1,231.16
B	T		5210100	2044		F	LEASE -SUMMARY	G87-0371-CSVC-8039 09/30/2023	C	\$ 6,074.49
B	T		5210100	6050		E	LEASE -SUMMARY	G87-0372-CSVC-8037 09/30/2023	D	\$ 7,305.65
B	T		5210100	2044		F	LEASE -SUMMARY	G87-0372-CSVC-8037 09/30/2023	C	\$ 1,231.16
B	T		5210100	2044		F	LEASE -SUMMARY	G87-0372-CSVC-8037 09/30/2023	C	\$ 6,074.49
B	T		5110100	6050		E	LEASE -SUMMARY	G87-0373-SSVC-8034 09/30/2023	D	\$ 6,340.35
B	T		5110100	2044		F	LEASE -SUMMARY	G87-0373-SSVC-8034 09/30/2023	C	\$ 1,068.48
B	T		5110100	2044		F	LEASE -SUMMARY	G87-0373-SSVC-8034 09/30/2023	C	\$ 5,271.87
B	T		2200000	6050		E	LEASE -SUMMARY	G87-0374-DA-8223 11/30/2023	D	\$ 7,412.67
B	T		2200000	2044		F	LEASE -SUMMARY	G87-0374-DA-8223 11/30/2023	C	\$ 1,249.18
B	T		2200000	2044		F	LEASE -SUMMARY	G87-0374-DA-8223 11/30/2023	C	\$ 6,163.49
B	T		2520250	6050		E	LEASE -SUMMARY	G87-0375-PROB-8275 01/31/2024	D	\$ 6,994.53
B	T		2520250	2044		F	LEASE -SUMMARY	G87-0375-PROB-8275 01/31/2024	C	\$ 1,215.16
B	T		2520250	2044		F	LEASE -SUMMARY	G87-0375-PROB-8275 01/31/2024	C	\$ 5,779.37
B	T		2200000	6050		E	LEASE -SUMMARY	G87-0376-DA-8222 01/31/2024	D	\$ 7,340.28
B	T		2200000	2044		F	LEASE -SUMMARY	G87-0376-DA-8222 01/31/2024	C	\$ 1,269.44
B	T		2200000	2044		F	LEASE -SUMMARY	G87-0376-DA-8222 01/31/2024	C	\$ 6,070.84

Trsf Type	Ref3 Always T	Tsfr Number	Org	Object	Project	Type (E or F)	Project Account	Description	Debit or Credit (D or C)	Amount
B	T		2430300	6050		E	LEASE -SUMMARY	G87-0377-SHRF-8287 01/31/2024	D	\$ 7,992.48
B	T		2430300	2044		F	LEASE -SUMMARY	G87-0377-SHRF-8287 01/31/2024	C	\$ 1,382.23
B	T		2430300	2044		F	LEASE -SUMMARY	G87-0377-SHRF-8287 01/31/2024	C	\$ 6,610.25
B	T		2400000	6050		E	LEASE -SUMMARY	G87-0378-SHRF-8439 02/29/2024	D	\$ 7,947.03
B	T		2400000	2044		F	LEASE -SUMMARY	G87-0378-SHRF-8439 02/29/2024	C	\$ 1,332.82
B	T		2400000	2044		F	LEASE -SUMMARY	G87-0378-SHRF-8439 02/29/2024	C	\$ 6,614.21
B	T		2500000	6050		E	LEASE -SUMMARY	G87-0379-PROB-8423 03/31/2024	D	\$ 7,322.88
B	T		2500000	2044		F	LEASE -SUMMARY	G87-0379-PROB-8423 03/31/2024	C	\$ 1,271.78
B	T		2500000	2044		F	LEASE -SUMMARY	G87-0379-PROB-8423 03/31/2024	C	\$ 6,051.10
B	T		5310100	6050		E	LEASE -SUMMARY	G87-0380-MH-8700 06/30/2024	D	\$ 7,324.96
B	T		5310100	2044		F	LEASE -SUMMARY	G87-0380-MH-8700 06/30/2024	C	\$ 1,273.85
B	T		5310100	2044		F	LEASE -SUMMARY	G87-0380-MH-8700 06/30/2024	C	\$ 6,051.11
B	T		5110100	6050		E	LEASE -SUMMARY	G87-0381-SSVC-7964 09/30/2023	D	\$ 15,528.40
B	T		5110100	2044		F	LEASE -SUMMARY	G87-0381-SSVC-7964 09/30/2023	C	\$ 4,599.62
B	T		5110100	2044		F	LEASE -SUMMARY	G87-0381-SSVC-7964 09/30/2023	C	\$ 10,928.78
B	T		5110100	6050		E	LEASE -SUMMARY	G87-0382-SSVC-8219 01/31/2024	D	\$ 6,769.84
B	T		5110100	2044		F	LEASE -SUMMARY	G87-0382-SSVC-8219 01/31/2024	C	\$ 2,075.27
B	T		5110100	2044		F	LEASE -SUMMARY	G87-0382-SSVC-8219 01/31/2024	C	\$ 4,694.57
B	T		2200000	6030		E	LEASE -SUMMARY	G87-0383-DA-3486 01/31/2024	D	\$ 161,265.46
B	T		2200000	2044		F	LEASE -SUMMARY	G87-0383-DA-3486 01/31/2024	C	\$ 27,892.36
B	T		2200000	2044		F	LEASE -SUMMARY	G87-0383-DA-3486 01/31/2024	C	\$ 133,373.10
B	T		2420200	6030		E	LEASE -SUMMARY	G87-0384-SHRF-5984 02/29/2024	D	\$ 88,192.92
B	T		2420200	2044		F	LEASE -SUMMARY	G87-0384-SHRF-5984 02/29/2024	C	\$ 26,539.30
B	T		2420200	2044		F	LEASE -SUMMARY	G87-0384-SHRF-5984 02/29/2024	C	\$ 61,653.62
B	T		2410125	6030		E	LEASE -SUMMARY	G87-0385-SHRF-8346 07/31/2023	D	\$ 36,037.55
B	T		2410125	2044		F	LEASE -SUMMARY	G87-0385-SHRF-8346 07/31/2023	C	\$ 5,214.49
B	T		2410125	2044		F	LEASE -SUMMARY	G87-0385-SHRF-8346 07/31/2023	C	\$ 30,823.06
B	T		2420200	6030		E	LEASE -SUMMARY	G87-0386-SHRF-8307 10/31/2023	D	\$ 41,863.56
B	T		2420200	2044		F	LEASE -SUMMARY	G87-0386-SHRF-8307 10/31/2023	C	\$ 11,838.14
B	T		2420200	2044		F	LEASE -SUMMARY	G87-0386-SHRF-8307 10/31/2023	C	\$ 30,025.42
B	T		2500000	6030		E	LEASE -SUMMARY	G87-0387-PROB-8373 04/30/2024	D	\$ 1,104,452.28
B	T		2500000	2044		F	LEASE -SUMMARY	G87-0387-PROB-8373 04/30/2024	C	\$ 186,558.30
B	T		2500000	2044		F	LEASE -SUMMARY	G87-0387-PROB-8373 04/30/2024	C	\$ 917,893.98
B	T		2510150	6030		E	LEASE -SUMMARY	G87-0388-PROB-8373 04/30/2024	D	\$ 368,150.73
B	T		2510150	2044		F	LEASE -SUMMARY	G87-0388-PROB-8373 04/30/2024	C	\$ 62,186.10
B	T		2510150	2044		F	LEASE -SUMMARY	G87-0388-PROB-8373 04/30/2024	C	\$ 305,964.63
B	T		5310100	6030		E	LEASE -SUMMARY	G87-0389-MH-997 06/30/2024	D	\$ 2,499,469.94
B	T		5310100	2044		F	LEASE -SUMMARY	G87-0389-MH-997 06/30/2024	C	\$ 148,790.34
B	T		5310100	2044		F	LEASE -SUMMARY	G87-0389-MH-997 06/30/2024	C	\$ 2,350,679.60

Trsf Type	Ref3 Always T	Tsfr Number	Org	Object	Project	Type (E or F)	Project Account	Description	Debit or Credit (D or C)	Amount
B	T		5610100	6030		E	LEASE -SUMMARY	G87-0390-PG-997 06/30/2024	D	\$ 441,082.96
B	T		5610100	2044		F	LEASE -SUMMARY	G87-0390-PG-997 06/30/2024	C	\$ 26,257.11
B	T		5610100	2044		F	LEASE -SUMMARY	G87-0390-PG-997 06/30/2024	C	\$ 414,825.85
B	T		1010000	6052		E	SBITA -SUMMARY	G96-0017-IT-7920 08/31/2023	D	\$ 111,337.77
B	T		1010000	2045		F	SBITA -SUMMARY	G96-0017-IT-7920 08/31/2023	C	\$ 33,157.17
B	T		1010000	2045		F	SBITA -SUMMARY	G96-0017-IT-7920 08/31/2023	C	\$ 78,180.60
B	T		1010000	6052		E	SBITA -SUMMARY	G96-0018-IT-8099 03/31/2024	D	\$ 164,162.52
B	T		1010000	2045		F	SBITA -SUMMARY	G96-0018-IT-8099 03/31/2024	C	\$ 32,090.82
B	T		1010000	2045		F	SBITA -SUMMARY	G96-0018-IT-8099 03/31/2024	C	\$ 132,071.70
B	T		2300000	6052		E	SBITA -SUMMARY	G96-0019-PUBDEF-7996 08/31/2023	D	\$ 110,516.50
B	T		2300000	2045		F	SBITA -SUMMARY	G96-0019-PUBDEF-7996 08/31/2023	C	\$ 33,781.65
B	T		2300000	2045		F	SBITA -SUMMARY	G96-0019-PUBDEF-7996 08/31/2023	C	\$ 76,734.85
B	T		2510100	6052		E	SBITA -SUMMARY	G96-0020-PROB-8059 01/31/2024	D	\$ 112,708.97
B	T		2510100	2045		F	SBITA -SUMMARY	G96-0020-PROB-8059 01/31/2024	C	\$ 16,696.48
B	T		2510100	2045		F	SBITA -SUMMARY	G96-0020-PROB-8059 01/31/2024	C	\$ 96,012.49
B	T		2510150	6052		E	SBITA -SUMMARY	G96-0021-PROB-8059 01/31/2024	D	\$ 112,708.97
B	T		2510150	2045		F	SBITA -SUMMARY	G96-0021-PROB-8059 01/31/2024	C	\$ 16,696.48
B	T		2510150	2045		F	SBITA -SUMMARY	G96-0021-PROB-8059 01/31/2024	C	\$ 96,012.49
B	T		5000000	6052		E	SBITA -SUMMARY	G96-0022-HHSA-7679 07/31/2023	D	\$ 201,571.24
B	T		5000000	2045		F	SBITA -SUMMARY	G96-0022-HHSA-7679 07/31/2023	C	\$ 28,843.56
B	T		5000000	2045		F	SBITA -SUMMARY	G96-0022-HHSA-7679 07/31/2023	C	\$ 172,727.68
B	T		5110110	6052		E	SBITA -SUMMARY	G96-0023-SSVC-8111 07/31/2023	D	\$ 53,364.97
B	T		5110110	2045		F	SBITA -SUMMARY	G96-0023-SSVC-8111 07/31/2023	C	\$ 9,893.89
B	T		5110110	2045		F	SBITA -SUMMARY	G96-0023-SSVC-8111 07/31/2023	C	\$ 43,471.08
B	T		5610100	6052		E	SBITA -SUMMARY	G96-0024-PG-8111 07/31/2023	D	\$ 83,982.78
B	T		5610100	2045		F	SBITA -SUMMARY	G96-0024-PG-8111 07/31/2023	C	\$ 20,809.10
B	T		5610100	2045		F	SBITA -SUMMARY	G96-0024-PG-8111 07/31/2023	C	\$ 63,173.68
B	T		5310100	6052		E	SBITA -SUMMARY	G96-0025-MH-8522 06/30/2024	D	\$ 440,218.49
B	T		5310100	2045		F	SBITA -SUMMARY	G96-0025-MH-8522 06/30/2024	C	\$ 73,098.27
B	T		5310100	2045		F	SBITA -SUMMARY	G96-0025-MH-8522 06/30/2024	C	\$ 367,120.22
B	T		5310150	6052		E	SBITA -SUMMARY	G96-0026-MH-8522 06/30/2024	D	\$ 744,479.66
B	T		5310150	2045		F	SBITA -SUMMARY	G96-0026-MH-8522 06/30/2024	C	\$ 125,340.37
B	T		5310150	2045		F	SBITA -SUMMARY	G96-0026-MH-8522 06/30/2024	C	\$ 619,139.29
B	T		1040000	6052		E	SBITA -SUMMARY	G96-0027-IT-6830 07/31/2023	D	\$ 145,522.70
B	T		1040000	2045		F	SBITA -SUMMARY	G96-0027-IT-6830 07/31/2023	C	\$ 61,776.64
B	T		1040000	2045		F	SBITA -SUMMARY	G96-0027-IT-6830 07/31/2023	C	\$ 83,746.06