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# County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

JOE HARN, CPA  
Auditor-Controller

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BOB TOSCANO  
Assistant Auditor-  
Controller

September 19, 2011

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

Subject: June 30, 2011 Budget Performance Report

2011 SEP 19 PM 1:12  
BOARD OF SUPERVISORS  
EL DORADO COUNTY

Ladies and Gentlemen:

The Auditor-Controller recommends that the Board of Supervisors receive and file the attached Departmental Budget Performance Report. The report indicates that all General Fund operating departments, except Child Support Services and Human Services, met the budget targets established by your Board. These two departments missed their net county cost targets by relatively small amounts when compared to the size of the programs that they administer. Further, these two departments run significant programs where revenues are earned on the cash basis of accounting, while expenditures are recorded on the accrual basis of accounting.

Also attached you will find a schedule that reports Non-General Fund Departmental Performance. The report indicates that the Mental Health Fund and Risk Management Fund have significant deficit fund balances. It is the CAO's belief that all or a significant portion of the deficit in Mental Health Fund can be eliminated after additional transfers of cash from the MHSA Fund are supported.

The deficit in Risk Management is the result of our \$40,000,000 obligation for Retirees Health Insurance as determined by the County's actuaries and generally accepted accounting principles.

If you have any questions, please call me at 621-5456.

Sincerely,

Joe Harn, CPA  
Auditor-Controller

CC: Terri Daly, CAO

**FINAL REPORT OF  
GENERAL FUND Net County Cost Performance  
Fiscal Year 2010/2011**

Dept. Number	Department Name	FY 2010/2011 Budgeted Revenues	FY 2010/2011 Actual Revenues	FY 2010/2011 Rev. Variance Over/(Under) Budget	FY 2010/2011 Budget Appropriations	FY 2010/2011 Actual Expenditures	FY 2010/2011 Exp. Variance Under/(Over) Budget	Budgeted Net County Cost	Actual Net County Cost	Net County Cost Variance Under/(Over)
01	Board of Supervisors	36,767	37,965	1,198	1,395,141	1,376,205	18,936	1,358,374	1,338,240	20,134
02	Administration	324,738	408,650	83,911	2,221,759	2,080,316	141,443	1,897,021	1,671,666	225,355
03	Auditor	400,100	441,480	41,380	2,998,648	2,778,202	220,446	2,598,548	2,336,722	261,825
04	Treasurer/Tax	1,589,895	1,528,948	(60,947)	2,659,548	2,532,617	126,931	1,069,653	1,003,669	65,984
05	Assessor	538,220	459,278	(78,942)	3,869,743	3,713,339	156,404	3,331,523	3,254,061	77,462
07	County Counsel	548,300	600,849	52,549	2,595,878	2,495,278	100,600	2,047,578	1,894,429	153,149
08	Human Resources	0	421	421	752,069	669,596	82,473	752,069	669,175	82,894
10	Information Technology	1,705,939	1,652,410	(53,529)	3,385,439	2,741,822	643,617	1,679,500	1,089,412	590,088
11	County Promotion	0	0	0	881,241	598,081	283,160	881,241	598,081	283,160
12	Surveyor	166,550	121,978	(44,572)	1,788,101	1,619,123	168,978	1,621,551	1,497,145	124,407
15	GF Other Opera.	100,019,037	102,527,665	2,508,628	26,928,939	14,745,769	12,183,171	(73,090,098)	(87,781,896)	14,691,799
19	Grand Jury	0	0	0	86,422	86,172	250	86,422	86,172	250
20	Superior Court MOE	1,714,650	1,715,484	834	3,048,866	3,033,467	15,399	1,334,216	1,317,983	16,233
22	District Attorney	2,414,921	2,240,888	(174,034)	7,913,522	7,601,801	311,721	5,498,601	5,360,914	137,687
23	Public Defender	235,615	285,530	49,915	2,950,966	2,816,249	134,718	2,715,351	2,530,719	184,633
24	Sheriff	12,433,426	10,993,769	(1,439,657)	53,772,391	49,519,670	4,252,721	41,338,965	38,525,901	2,813,064
25	Probation	3,200,635	3,318,618	117,983	12,863,832	11,676,047	1,187,785	9,663,197	8,357,429	1,305,767
26	Ag. Commissioner	1,022,675	1,045,898	23,223	1,485,172	1,413,676	71,496	462,497	367,778	94,719
28	Recorder-Clerk	2,028,792	2,050,656	21,864	2,956,905	2,851,285	105,620	928,113	800,629	127,485
30	GF - Dept. Trans	1,467,595	1,393,087	(74,508)	6,788,127	6,150,310	637,817	5,320,532	4,757,223	563,309
34	Development Services	2,508,811	2,689,344	180,533	5,580,852	5,206,582	374,270	3,072,041	2,517,237	554,804
40	Health Dept.	1,219,907	1,212,457	(7,450)	2,520,458	2,325,584	194,874	1,300,551	1,113,127	187,424
42	Environmental Mgmt	2,513,792	2,224,042	(289,750)	2,814,274	2,523,757	290,517	300,482	299,715	767
51	Veterans Services	49,773	34,147	(15,626)	362,508	321,794	40,714	312,735	287,647	25,088
53	Social Services	39,396,300	38,442,067	(954,233)	40,352,885	39,476,367	876,518	956,585	1,034,300	(77,715)
60	Library	2,007,984	1,770,471	(237,513)	3,630,724	3,335,223	295,501	1,622,740	1,564,752	57,988
61	UC Cooper. Ext.	100	66	(34)	289,878	279,363	10,515	289,778	279,297	10,481
79	Child Support Services	5,434,860	5,224,521	(210,339)	5,434,860	5,230,657	204,203	0	6,136	(6,135)
		<b>182,979,383</b>	<b>182,420,688.88</b>	<b>(558,694)</b>	<b>202,329,149</b>	<b>179,198,348.09</b>	<b>23,130,800</b>	<b>19,349,766</b>	<b>(3,222,341)</b>	
						<b>June 30, 2011 Ending Fund Balance</b>				<b>22,572,107</b>
								<b>Fund Balance in June Budget</b>		<b>15,505,673</b>
								<b>Excess F/B at Year End Close</b>		<b>7,066,434</b>

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	<b>Non-General Fund Departmental Performance</b>																
2	<b>Fiscal Year 2010/2011</b>																
3																	
4	<b>Fund</b>	<b>Department</b>	<b>Budgeted</b>	<b>Actual</b>	<b>Revenue</b>		<b>Budget</b>	<b>Actual</b>	<b>Expenditure</b>		<b>Budget</b>	<b>Actual Increase/</b>		<b>Beginning</b>	<b>Other</b>	<b>Ending</b>	
5	<b>Number</b>	<b>Name</b>	<b>Revenue s</b>	<b>Revenues</b>	<b>Variance</b>		<b>Appropriations</b>	<b>Expenditures</b>	<b>Variance</b>		<b>Increase or</b>	<b>(Decrease) to</b>		<b>Fund Balance</b>	<b>Fund Balance</b>	<b>Fund Balance</b>	
6					<b>Over/(Under)</b>				<b>Under/(Over)</b>		<b>(Use) of</b>	<b>Fund Balance</b>		<b>July 1, 2010</b>	<b>Adjustments</b>	<b>June 30, 2011</b>	
7					<b>Budget</b>				<b>Budget</b>		<b>Fund Balance</b>	<b>from FY 10/11</b>			<b>FY 10/11</b>		
8					<b>(Col. D - Col. C)</b>				<b>(Col. G - Col. H)</b>		<b>(Col C - Col F)</b>	<b>(Col D - Col H)</b>	<b>Variance</b>				
9	<b>Special Revenue Funds</b>																
9	101	Erosion Control	5,808,361	3,071,191	(2,737,170)		5,808,361	3,124,547	2,683,814		-	(53,355)	(53,355)	17,328	-	(36,028)	
10	103	Road Fund	74,634,350	46,252,893	(28,381,457)		82,011,776	53,025,988	28,985,789		(7,377,426)	(8,773,094)	604,332	15,934,269	(54,635)	9,106,540	
11	104	Road District Tax	4,807,731	4,840,474	32,743		4,807,731	10,248	4,797,483		-	4,830,226	4,830,226	4,566	-	4,834,792	
12	105	Special Aviation	40,000	40,024	24		40,000	40,000	-		-	24	24	7	-	31	
13	106	Fish and Game	6,354	1,057	(5,297)		18,000	8,842	9,158		(11,646)	(7,784)	3,862	11,647	-	3,863	
14	107	Community Services	12,429,473	7,503,260	(4,926,213)		13,758,776	7,287,300	6,469,476		(1,327,303)	215,961	1,543,264	1,327,303	(789)	1,542,475	
15	109	Health Department	19,074,338	16,173,274	(2,901,064)		23,604,436	16,050,236	7,554,200		(4,530,098)	123,037	4,653,135	4,825,643	-	4,948,680	
16	110	Mental Health	9,460,517	8,861,878	(598,639)		9,695,747	11,642,861	(1,947,114)		(235,230)	(2,780,982)	(2,545,752)	(97,945)	1,088,714	(1,790,213)	
17	110	Mental Health MHSA	7,679,204	9,159,415	1,480,211		9,933,146	3,304,974	6,628,172		(2,253,942)	5,854,441	8,108,383	2,253,942	142,332	8,250,715	
18	113	Welfare to Work	200	1,101	901		190,218	51,587	138,631		(190,018)	(50,486)	139,532	190,018	-	139,531	
19	114	Planning EIR Dev Fees	-	73	73		-	-	-		-	73	73	25,338	-	25,411	
20	115	Tobacco Settlement	-	40	40		-	-	-		-	40	40	13,850	-	13,890	
21	116	Federal Forest Reserve	213,381	213,791	410		238,969	238,969	-		(25,588)	(25,178)	410	57,184	-	32,006	
22	117	Community Enhancement	525	525	0		198,123	198,123	-		(197,596)	(197,596)	0	197,598	-	0	
23	118	Jail Commissary	415,511	362,601	(52,910)		547,767	225,665	322,082		(132,256)	136,916	269,172	888,983	-	825,899	
24	119	Placerville Union Cemetery	27,130	23,208	(3,922)		110,560	48,978	61,582		(83,430)	(25,770)	57,660	131,027	-	105,257	
25	200	ACO Fund	6,265,516	1,384,137	(4,881,379)		7,796,057	1,302,356	6,493,701		(1,530,541)	81,782	1,612,323	4,814,413	-	4,896,195	
26	250	Bond Authority	57	56	(1)		137,520	137,519	1		(137,463)	(137,463)	0	137,463	-	-	
27	502-579	Countywide Special Revenue	44,909,649	33,439,883	(11,469,766)		64,091,045	34,755,073	29,335,972		(19,181,395)	(1,315,190)	17,868,206	60,177,880	553,444	59,416,135	
28	<b>Board Governed Special Districts</b>																
30	152	County Service Area #2	89,803	89,727	(76)		166,830	15,644	151,186		(77,027)	74,083	151,110	77,027	-	151,110	
31	153	County Service Area #3	3,486,782	3,694,879	208,097		4,908,360	3,348,540	1,559,820		(1,421,578)	346,339	1,767,917	2,205,504	-	2,551,843	
32	155	County Service Area #5	41,551	40,466	(1,085)		50,832	692	50,140		(9,281)	39,773	49,054	495,802	-	535,576	
33	157	County Service Area #7	11,727,651	10,914,168	(813,483)		18,247,510	10,919,715	7,327,795		(6,519,859)	(5,547)	6,514,312	6,519,859	-	6,514,312	
34	159	County Service Area #9	1,266,804	1,299,309	32,505		3,299,528	685,933	2,613,595		(2,032,724)	613,376	2,646,100	4,270,453	(382,310)	4,521,518	
35	180	County Service Area #10	3,867,860	4,630,057	762,397		6,176,173	3,985,792	2,190,381		(2,308,513)	644,265	2,952,778	8,954,594	-	9,598,859	
36	161	Air Quality Control	1,592,037	1,670,591	78,554		2,632,400	1,703,077	929,323		(1,040,363)	(32,486)	1,007,877	2,071,092	(87,080)	1,951,526	
37	172	Water Agency	2,213,671	2,183,557	(30,314)		3,887,457	1,947,974	1,919,483		(1,653,586)	235,583	1,889,169	1,653,287	(576,072)	1,312,798	
38	174	EDC Development Projects	-	699	699		-	-	-		-	699	699	141,849	-	142,548	
39	175	IHSS Public Authority	1,193,438	624,429	(569,009)		1,191,285	822,231	569,054		2,153	2,198	45	(2,153)	-	45	
40	176	EDC Housing Authority	3,352,343	3,239,360	(112,983)		3,857,795	3,400,557	457,238		(505,452)	(181,197)	344,255	505,452	-	344,255	
41	<b>Internal Service/Enterprise Funds</b>																
43	405	SLT Transit	290,293	16	(290,277)		349,912	315	349,597		(59,619)	(300)	59,319	61,709	(59,615)	1,794	
44	414	Airport	1,386,944	1,230,663	(156,281)		1,732,394	1,035,065	697,329		(345,450)	195,598	541,048	1,258,226	333,927	1,787,751	
45	450	Risk Management	35,707,348	33,511,688	(2,195,660)		39,175,964	35,065,563	4,110,401		(3,468,616)	(1,553,876)	1,914,740	4,919,757	(16,721,912)	(13,356,031)	
46	460	Fleet Management	2,133,270	1,813,751	(319,519)		2,168,160	1,798,052	370,108		(34,890)	15,899	50,589	363,639	566,876	946,213	
47																	