



# County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE  
PLACERVILLE, CALIFORNIA 95667-4193  
Phone: (530) 621-5487 Fax: (530) 295-2535

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-  
Controller

September 17, 2008

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

**Subject: Charging Special Districts for Payroll and Accounting Services**

Ladies and Gentlemen:

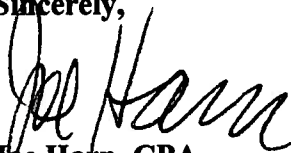
I am seeking policy direction from your Board regarding the levying of fees to special districts.

The Auditor-Controller's Office prepared paychecks for the 54 Tahoe Resource Conservation District employees last month. This service was provided at no cost to the District. The County collects approximately \$60,000 in property tax revenues on behalf of the District. During the year ended June 30, 2008, the Tahoe RCD received \$1,000,000 from the State of California and also received another \$1,000,000 of other grant revenues. The policy question: Should the Auditor-Controller's Office levy fees on special districts to recover the cost of providing payroll and other accounting services when a significant portion of the special district's efforts are exerted on behalf of non-county entities?

The Auditor-Controller's Office provides payroll and other accounting services for the Garden Valley Fire Protection District's All Risk Team. The District receives revenues from the US Forest Service for aiding fire suppression efforts throughout the Western United States. The majority of the All Risk Team members are not County residents. Some are not California residents. The policy question: Should the Auditor-Controller's Office levy fees on special districts to recover the cost of providing payroll and other accounting services when a significant portion of the special district's efforts are exerted on behalf of non-county entities?

I look forward to discussing this matter with you today. If you have any questions, please call me at 621-5456.

Sincerely,

  
Joe Harn, CPA  
Auditor-Controller

Submitted by J. Harn  
Auditor  
at Board Hearing of 9-17-08  
Budget Hearing