

**LATE DISTRIBUTION**DATE Recvd 9/18/2020

EDC COB &lt;edc.cob@edcgov.us&gt;

BOS 9/18/2020**Re: 9-18-2020 BOS Board Packet-County Financial Position**

1 message


Joe Harn &lt;joe.harn@edcgov.us&gt;

Fri, Sep 18, 2020 at 8:46 AM

To: Kim Dawson &lt;kim.dawson@edcgov.us&gt;, EDC COB &lt;edc.cob@edcgov.us&gt;, Donald Ashton &lt;don.ashton@edcgov.us&gt;

Cc: Brian Veerkamp &lt;brian.veerkamp@edcgov.us&gt;, John Hidahl &lt;john.hidahl@edcgov.us&gt;, Shiva Frentzen &lt;shiva.frentzen@edcgov.us&gt;, Sue Novasel &lt;sue.novasel@edcgov.us&gt;, Lori Parlin &lt;lori.parlin@edcgov.us&gt;, David Livingston &lt;david.livingston@edcgov.us&gt;, Karen Coleman &lt;karen.coleman@edcgov.us&gt;, "John.dagostini" &lt;John.dagostini@edso.org&gt;, Vern Pierson &lt;vern.pierson@edcgov.us&gt;

**September 17, 2020****Board of Supervisors  
County of El Dorado  
330 Fair Lane  
Placerville, California 95667****Subject: June 30, 2020 Fiscal Year End General Fund Financial Position****Ladies and Gentlemen:****The purpose of this letter is to give you a short report on the County's General Fund financial position as of June 30, 2020.****During the year ending June 30, 2020, the County's General Fund cash balance increased by \$12.2 million for an ending balance of \$61.9 million. Further, the County's General Fund, unreserved, undesignated fund balance increased by \$4.2 million for a total of \$33.4 million. Additionally, the General Fund has another \$41 million in designated fund balances and reserves set aside for capital projects, future economic uncertainties, future CalPERS costs, and other Board priorities.****Your Board and the County's leadership deserves credit for keeping our General Fund "assets" in a favorable financial position. However, our unfunded obligations to CalPERS, our unfunded retirees' health stipend obligation, and our deficiencies in road maintenance spending dwarf the favorable side of our financial position.****Sincerely,****Joe Harn, CPA  
Auditor-Controller****CC: Don Ashton, CAO**

 **BOS Fin Position 06-30-2020 Dated 09-17-2020.pdf**  
315K



# 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, 2020

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

**Subject: June 30, 2020 Fiscal Year End General Fund Financial Position**

**Ladies and Gentlemen:**

The purpose of this letter is to give you a short report on the County's General Fund financial position as of June 30, 2020.

During the year ending June 30, 2020, the County's General Fund cash balance increased by \$12.2 million for an ending balance of \$61.9 million. Further, the County's General Fund, unreserved, undesignated fund balance increased by \$4.2 million for a total of \$33.4 million. Additionally, the General Fund has another \$41 million in designated fund balances and reserves set aside for capital projects, future economic uncertainties, future CalPERS costs, and other Board priorities.

Your Board and the County's leadership deserves credit for keeping our General Fund "assets" in a favorable financial position. However, our unfunded obligations to CalPERS, our unfunded retirees' health stipend obligation, and our deficiencies in road maintenance spending dwarf the favorable side of our financial position.

Sincerely,

A handwritten signature in blue ink, appearing to read "Joe Harn".

Joe Harn, CPA  
Auditor-Controller

CC: Don Ashton, CAO

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EDC COB &lt;edc.cob@edcgov.us&gt;

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**9-18-2020 BOS Packet-Department and Special Revenue Fund Budget performance**

3 messages

Joe Harn &lt;joe.harn@edcgov.us&gt;

Fri, Sep 18, 2020 at 9:42 AM

To: EDC COB &lt;edc.cob@edcgov.us&gt;, Kim Dawson &lt;kim.dawson@edcgov.us&gt;

Cc: Donald Ashton &lt;don.ashton@edcgov.us&gt;, Brian Veerkamp &lt;brian.veerkamp@edcgov.us&gt;, John Hidahl &lt;john.hidahl@edcgov.us&gt;, Lori Parlin &lt;lori.parlin@edcgov.us&gt;, Shiva Frentzen &lt;shiva.frentzen@edcgov.us&gt;, Sue Novasel &lt;sue.novasel@edcgov.us&gt;, David Livingston &lt;david.livingston@edcgov.us&gt;

**September 18, 2020****Board of Supervisors  
County of El Dorado  
330 Fair Lane  
Placerville, California 95667****Subject: June 30, 2020 Fiscal Year End Dept. and Special Fund Performance****Ladies and Gentlemen:****Attached you will find the General Fund Departmental Budget Performance and Special Fund reports for the year ended June 30, 2020.****I recommend that you direct the CAO to report back to you this calendar year, after he has met with the Child Support and HHSa agencies as to why their net county cost targets were missed. Other than that, the CAO and County Department Heads should be acknowledged for meeting the budget goals established by your Board.****Sincerely,****Joe Harn, CPA  
Auditor-Controller****CC: Don Ashton, CAO**Joe Harn  
Auditor-Controller  
El Dorado County

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**3 attachments** **2019\_20SRNETCOST.pdf**  
84K **2019\_20NETCST.pdf**

71K

 **BOS Let Dept Budget Performance FYE 6-30-2020.pdf**  
244K

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**EDC COB** <edc.cob@edcgov.us>  
To: Joe Harn <joe.harn@edcgov.us>

Fri, Sep 18, 2020 at 9:48 AM

Hi Joe,

Would you like us to attach this email as well as the earlier email to the item for today's meeting?

Office of the Clerk of the Board  
El Dorado County  
330 Fair Lane, Placerville, CA 95667  
530-621-5390

CONFIDENTIALITY NOTICE: This electronic communication with its contents may contain confidential and/or privileged information. It is solely for the use of the intended recipient(s), except as otherwise permitted. Unauthorized interception, review, use, or disclosure is prohibited and may violate applicable laws including the Electronic Communications Privacy Act. If you are not the intended recipient, or authorized to receive for the intended recipient, please contact the sender and destroy all copies of the communication. Thank you for your consideration.

[Quoted text hidden]

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**Joe Harn** <joe.harn@edcgov.us>  
To: EDC COB <edc.cob@edcgov.us>, Kim Dawson <kim.dawson@edcgov.us>

Fri, Sep 18, 2020 at 9:50 AM

Yes please.

Joe Harn  
Auditor-Controller  
El Dorado County

[Quoted text hidden]







1	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
2	<b>Non-General Fund Departmental Performance</b>																
3	<b>Fiscal Year 2019/2020</b>																
4	<b>Fund</b>	<b>Department</b>	<b>Budgeted</b>	<b>Actual</b>	<b>Variance</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Budget</b>	<b>Actual Increase/</b>	<b>Actual Increase/</b>	<b>Actual Increase/</b>	<b>Actual Increase/</b>	<b>Actual Increase/</b>	<b>Actual Increase/</b>	<b>Actual Increase/</b>	<b>Actual Increase/</b>
5	<b>Number</b>	<b>Name</b>	<b>Revenues</b>	<b>Revenues</b>	<b>Over/(Under)</b>	<b>Appropriations</b>	<b>Expenditures</b>	<b>Under/(Over)</b>	<b>Under/(Over)</b>	<b>Under/(Over)</b>	<b>Under/(Over)</b>	<b>Under/(Over)</b>	<b>Under/(Over)</b>	<b>Under/(Over)</b>	<b>Under/(Over)</b>	<b>Under/(Over)</b>	<b>Under/(Over)</b>
6					<b>Budget</b>			<b>Budget</b>		<b>Budget</b>		<b>Budget</b>		<b>Budget</b>		<b>Budget</b>	
7					<b>(Col. D - Col. C)</b>			<b>(Col. G - Col. H)</b>		<b>(Col. G - Col. H)</b>		<b>(Col. G - Col. H)</b>		<b>(Col. G - Col. H)</b>		<b>(Col. G - Col. H)</b>	
8	<b>Special Revenue Funds</b>																
9	1101	Erosion Control	3,666,322	2,103,262	(1,563,060)	3,711,990	2,008,672	1,703,318	(45,668)	94,589	140,257	(84,871)	-	-	-	-	9,718
10	1103	Road Fund	94,118,656	62,117,822	(32,000,834)	99,388,442	59,366,561	40,021,881	(5,269,786)	2,751,261	8,021,047	2,883,952	69,749	-	-	-	5,704,962
11	1104	Road District Tax	7,168,330	7,208,998	40,668	7,552,286	7,552,286	-	(383,956)	(343,288)	40,668	383,957	-	-	-	-	40,669
12	1105	Special Aviation	20,030	20,317	287	20,485	20,000	485	(455)	317	772	456	-	-	-	-	773
13	1106	Fish and Game	5,000	6,089	1,089	25,339	6,555	18,784	(20,339)	(466)	19,873	20,339	-	-	-	-	19,873
14	1107	Community Services	8,954,808	9,129,591	174,783	10,783,180	7,207,116	3,576,064	(1,828,372)	1,922,475	3,750,847	1,828,373	(35,311)	-	-	-	3,715,537
15	1108	HCED	721,907	207,425	(514,482)	1,209,454	257,535	951,919	(487,547)	(50,110)	437,437	487,549	-	-	-	-	437,439
16	1109	Public Health	17,641,140	15,344,888	(2,296,252)	28,502,618	15,902,287	12,600,332	(10,861,478)	(567,399)	10,304,079	8,361,477	2,500,000	-	-	-	10,304,079
17	1110	Mental Health	31,758,867	25,691,891	(6,066,976)	46,354,310	28,714,914	17,639,396	(14,595,443)	(3,023,023)	11,572,420	14,119,863	442,882	-	-	-	11,539,722
18	1113	Welfare to Work	250,120	153,636	(96,484)	287,469	162,337	125,132	(37,349)	(6,701)	28,648	37,349	-	-	-	-	28,648
19	1114	EIR Development Fees	-	-	-	25,836	-	25,836	(25,836)	-	25,836	25,837	-	-	-	-	25,837
20	1116	Federal Forest Reserve	68,000	109,526	41,526	315,367	68,000	247,367	(247,367)	41,526	288,893	247,368	-	-	-	-	288,894
21	1118	Jail Commissary	7,000	667,575	660,575	1,727,718	414,858	1,312,860	(1,720,718)	252,717	1,973,435	1,720,719	-	-	-	-	1,973,436
22	1119	Placerville Union Cemetery	-	709	709	37,595	-	37,595	(37,595)	709	38,304	37,595	-	-	-	-	38,304
23	1120	EMS Preparedness	1,905,663	1,583,442	(322,221)	1,905,663	1,582,780	322,883	-	661	-	-	(50,000)	-	-	-	(49,339)
24																	
25	1203	AU Countywide SR	445,000	403,997	(41,004)	475,243	400,831	74,412	(30,243)	3,166	33,409	30,244	-	-	-	-	33,410
26	1204	TR Countywide SR	7,200	4,258	(2,942)	12,996	4,258	8,738	(5,796)	5,796	5,796	5,796	-	-	-	-	5,796
27	1205	AS Countywide SR	20,000	18,098	(1,902)	41,613	-	41,613	(21,613)	18,098	39,711	21,614	-	-	-	-	39,712
28	1206	CAO Countywide SR	31,473,220	18,320,965	(13,152,255)	37,799,024	17,832,706	19,966,318	(6,325,804)	488,258	6,814,062	6,422,745	-	-	-	-	6,911,004
29	1218	RC Countywide SR	511,000	669,489	158,489	2,401,500	169,675	2,231,825	(1,890,500)	499,814	2,390,314	1,890,503	-	-	-	-	2,390,317
30	1222	DA Countywide SR	751,449	886,275	134,826	1,526,239	837,611	688,628	(774,790)	48,664	823,454	774,793	-	-	-	-	823,457
31	1224	SH Countywide SR	208,000	1,506,457	1,298,457	7,603,869	617,022	6,986,847	(7,395,869)	889,435	6,285,304	7,395,874	-	-	-	-	8,285,309
32	1225	PB Countywide SR	316,400	325,137	8,737	564,791	399,940	164,851	(248,391)	(74,803)	173,588	248,393	-	-	-	-	173,590
33	1231	AG Countywide SR	-	867	867	45,979	-	45,979	(45,979)	867	46,846	45,979	-	-	-	-	46,847
34	1232	FG Countywide SR	-	89	89	4,508	-	4,508	(4,508)	89	4,509	4,509	-	-	-	-	4,509
35	1235	CDS Countywide SR	379,010	361,731	(17,279)	376,000	358,720	17,280	3,010	3,011	1	(3,011)	-	-	-	-	0
36	1236	DOT Countywide SR	14,900,741	14,852,145	(48,596)	42,718,502	11,802,920	30,915,582	(27,817,761)	3,049,226	30,866,987	29,192,566	-	-	-	-	32,241,792
37	1237	BP Countywide SR	362,729	477,348	114,619	985,003	132,471	852,532	(622,274)	344,877	967,151	622,275	-	-	-	-	967,152
38	1238	EM Countywide SR	128,059	83,685	(44,374)	228,799	42,579	186,220	-	41,106	41,106	100,741	-	-	-	-	141,847
39	1242	VET Countywide SR	271,789	277,271	5,482	374,775	345,209	29,566	(102,986)	(67,938)	35,048	102,987	-	-	-	-	35,048
40	1243	LB Countywide SR	120,000	165,843	45,843	653,439	137,338	516,101	(533,439)	28,505	561,944	533,441	-	-	-	-	561,945
41	1251	SS Countywide SR	32,945	14,427	(18,518)	53,182	22,051	31,131	(20,237)	(7,624)	12,613	20,237	-	-	-	-	12,613
42	1252	CS Countywide SR	800	2,793	1,993	148,873	-	148,873	(148,073)	2,793	150,866	148,074	-	-	-	-	150,867
43	1255	AS Countywide SR	48,500	39,810	(8,690)	346,753	30,060	316,693	(298,253)	9,751	308,004	298,255	-	-	-	-	308,005
44	1256	PG Countywide SR	-	-	-	12,400	-	12,400	(12,400)	-	12,400	12,400	-	-	-	-	12,400
45	1271	AQMD Countywide SR	-	158	158	8,399	-	8,399	(8,399)	158	8,557	8,399	-	-	-	-	8,557
46	1276	REALINGMENT Countywide SR	24,558,976	25,074,145	515,169	27,266,285	24,921,390	2,344,895	(2,707,309)	152,755	2,860,064	2,707,312	-	-	-	-	2,860,067
47	1277	LOCAR REV Countywide SR	20,623,656	20,435,874	(187,782)	27,645,805	21,390,413	6,255,392	-	(954,538)	(954,538)	7,022,152	-	-	-	-	6,067,613
48	1278	SLESF Countywide SR	295,438	1,360,507	1,065,069	2,122,643	792,175	1,330,468	(1,827,205)	568,331	2,395,536	1,827,208	-	-	-	-	2,395,539
49																	
50	<b>Capital Project Funds</b>																
51	1800	ACO Fund	67,420,333	23,480,532	(43,939,801)	69,613,315	22,698,591	46,914,724	(2,192,982)	781,941	2,974,923	792,983	1,400,000	-	-	-	2,974,924
52																	
53																	
54	<b>Board Governed Special Districts</b>																
55	1352	County Service Area #2	93,966	97,383	3,417	211,603	58,370	153,233	45,758	39,014	(6,744)	97,637	20,000	-	-	-	156,650
56	1353	County Service Area #3	3,865,455	4,423,239	557,784	9,364,362	4,812,080	4,552,282	(5,498,907)	(388,841)	5,110,066	5,472,178	30,000	-	-	-	5,113,337
57	1355	County Service Area #5	53,624	70,335	16,711	270,285	92,851	177,434	(216,661)	194,145	166,661	194,145	50,000	-	-	-	194,145
58	1357	County Service Area #7	12,705,000	14,671,477	1,966,477	20,756,530	13,192,506	7,564,024	(8,051,530)	1,478,970	9,530,500	8,051,530	-	-	-	-	9,530,500
59	1359	County Service Area #9	1,332,340	1,641,901	309,561	5,612,660	972,443	4,640,217	-	669,458	669,458	3,973,106	(192,406)	-	-	-	4,450,158
60	1360	County Service Area #10	5,049,563	4,901,670	(147,893)	9,883,715	5,080,014	4,803,701	(4,834,152)	(178,344)	4,655,808	4,834,157	(36,050)	-	-	-	4,619,763



	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 2019/2020</b>																
3					Revenue				Expenditure		Budget	Actual Increase/		Beginning		Other	Ending
4	Fund	Department	Budgeted	Actual	Variance	Budget	Actual	Variance	Increase or	(Decrease) to				Fund Balance		Fund Balance	Fund Balance
5	Number	Name	Revenues	Revenues	Over/(Under)	Appropriations	Expenditures	Under/(Over)	(Use) of	Fund Balance				July 1, 2019		Adjustments	June 30, 2020
6					Budget			Budget	Fund Balance	from FY 19/20						FY 19/20	
7					(Col. D - Col. C)			(Col. G - Col. H)	(Col C - Col G)	(Col D - Col H)	Variance						(Col L + Col N + Col P)
61	1361	Air Quality Management	3,838,960	3,919,764	80,804	7,203,667	3,021,179	4,182,488	-	898,585	898,585	3,320,956	43,750	3,320,956		43,750	4,263,293
62	1372	Water Agency	2,414,567	3,247,218	832,651	6,254,503	3,463,347	2,791,156	(3,839,936)	(216,129)	3,623,807	4,741,951	150	4,741,951		150	4,525,972
63	1374	EDC Development Projects	-	3,303	3,303	175,093	-	175,093	(175,093)	3,303	178,396	175,094	-	175,094		-	178,397
64	1375	IHSS Public Authority	1,005,057	674,251	(330,806)	1,012,569	681,310	331,259	(7,512)	(7,059)	453	7,512	-	7,512		-	453
65	1376	EDC Housing Authority	3,526,699	3,494,863	(31,836)	3,616,855	3,447,860	168,995	(90,156)	47,003	137,159	90,156	-	90,156		-	137,159
66																	
67	<b>Internal Service/Enterprise Funds</b>																
68	5114	Airport	2,123,288	1,237,617	(885,671)	2,123,288	1,009,924	1,113,364	-	227,693	227,693	1,610,748	201,656	1,610,748		201,656	2,040,097
69	5250	Risk Management	53,436,293	41,207,811	(12,228,482)	53,436,293	37,426,126	16,010,167	-	3,781,684	3,781,684	(84,325,164)	108,031,038	108,031,038		108,031,038	27,487,558
70	5260	Fleet Management	2,579,013	2,123,608	(455,405)	2,579,013	1,987,927	591,086	-	135,681	135,681	258,141	(286,765)	258,141		(286,765)	107,056





**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, 2020

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

**Subject: June 30, 2020 Fiscal Year End Dept. and Special Fund Performance**

**Ladies and Gentlemen:**

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Sincerely,

  
Joe Harn, CPA  
Auditor-Controller

CC: Don Ashton, CAO

