

EDC COB <edc.cob@edcgov.us>

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

1 message

Joe Harn <joe.harn@edcgov.us>

Fri, Sep 18, 2020 at 8:46 AM

To: Kim Dawson <kim.dawson@edcgov.us>, EDC COB <edc.cob@edcgov.us>, Donald Ashton <don.ashton@edcgov.us> Cc: Brian Veerkamp

brian.veerkamp@edcgov.us>, John Hidahl <john.hidahl@edcgov.us>, Shiva Frentzen

shiva.frentzen@edcgov.us>, Sue Novasel <sue.novasel@edcgov.us>, Lori Parlin <lori.parlin@edcgov.us>, David Livingston <david.livingston@edcgov.us>, Karen Coleman <karen.coleman@edcgov.us>, "John.dagostini" <John.dagostini@edso.org>, Vern Pierson <vern.pierson@edcgov.us>

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

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

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Sincerely.

Joe Harn, CPA Auditor-Controller

CC: Don Ashton, CAO



EDC COB <edc.cob@edcgov.us>

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

3 messages

Joe Harn <joe.harn@edcgov.us>

Fri, Sep 18, 2020 at 9:42 AM

To: EDC COB <edc.cob@edcgov.us>, Kim Dawson <kim.dawson@edcgov.us>
Cc: Donald Ashton <don.ashton@edcgov.us>, Brian Veerkamp
brian.veerkamp@edcgov.us>, John Hidahl <john.hidahl@edcgov.us>, Lori Parlin <lori.parlin@edcgov.us>, Shiva Frentzen <shiva.frentzen@edcgov.us>, Sue Novasel <sue.novasel@edcgov.us>, David Livingston <david.livingston@edcgov.us>

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

3 attachments



2019_20NETCST.pdf

71K

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

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]

Joe Harn <joe.harn@edcgov.us>

Fri, Sep 18, 2020 at 9:50 AM

To: EDC COB <edc.cob@edcgov.us>, Kim Dawson <kim.dawson@edcgov.us>

Yes please.

Joe Harn Auditor-Controller El Dorado County

[Quoted text hidden]

FINAL R	EPORT OF							· · · · · · · · · · · · · · · · · · ·		
	AL FUND Net County C	ost Performance		·						
<u> </u>	·	OSt I CHOIMANCE								
FISCAI T	ear 2019/2020				<u> </u>					
		FY 2019/2020	FY 2019/2020	FY 2019/2020	FY 2019/2020	FY 2019/2020	FY 2019/2020	Budgeted Net	Actual Net	Net County
Dept.	Department	Budgeted	Actual	Rev. Variance	Budget	Actual	Exp. Variance	County Cost	County Cost	Cost Variance
Number	Name	Revenues	Revenues	Over/(Under)	Appropriations	Expenditures	Under/(Over)			Under/(Over)
				Budget			Budget			<u></u>
01	Board of Supervisors	2,682	2,460.20	(222)		1,578,522.77	166,241	1,742,082	1,576,063	166,019
02	Administration	82,419	9,400.00	(73,019)		2,134,158.67	137,907	2,189,647	2,124,759	64,888
03	Auditor	426,564	475,955.05	49,391	4,079,828	3,903,018.38	176,810	3,653,264	3,427,063	226,201
04	Treasurer/Tax	2,084,301	2,087,257.71	2,957	3,092,523	2,889,147.39	203,376	1,008,222	801,890	206,332
05	Assessor	585,553	746,162.37	160,609	4,509,860	4,313,229.74	196,630	3,924,307	3,567,067	357,240
06	Central Services	3,585,458	1,858,901.23	(1,726,557)	10,929,481	9,075,797.30	1,853,684	7,344,023	7,216,896	127,127
07	County Counsel	463,475	422,465.83	(41,009)		3,282,453.50	235,784	3,054,762	2,859,988	194,774
08	Human Resources	0	15.00	15	2,392,968	1,916,936.41	476,032	2,392,968	1,916,921	476,047
10	Information Technology	770	141,295.38	140,525	10,104,649	8,824,681.19	1,279,968	10,103,879	8,683,386	1,420,493
12	EMS Preparedness	858,636	428,430.81	(430,205)	1,149,636	606,220.01	543,416	291,000	177,789	113,211
15	GF Other Opera.	138,048,944	143,470,898.73	5,421,955	25,011,189	9,496,005.47	15,515,184	(113,037,755)	(133,974,893)	20,937,138
18	Recorder-Clerk	2,159,909	1,692,823.96	(467,085)	2,137,420	1,669,836.14	467,584	(22,489)	(22,988)	499
19	Elections	2,482,355	1,867,150.08	(615,205)		2,984,893.16	1,062,367	1,564,905	1,117,743	447,162
20	Superior Court MOE	1,046,731	1,128,679.51	81,949	2,379,079	2,340,749.95	38,329	1,332,348	1,212,070	120,278
21	Grand Jury	0	0.00	82,884	82,805	43,514.60	39,290	82,805	43,515	39,290
22	District Attorney	4,119,620	3,960,884.10	(158,736)	12,670,869	12,111,411.95	559,457	8,551,249	8,150,528	400,721
23	Public Defender	438,246	388,799.86	(49,446)	4,268,609	3,855,352.46	413,257	3,830,363	3,466,553	363,810
24	Sheriff	39,199,138	17,151,487.17	(22,047,651)	95,153,889	68,988,548.35	26,165,341	55,954,751	51,837,061	4,117,690
25	Probation	7,648,069	7,151,509.14	(496,560)	18,408,845	17,338,651.49	1,070,194	10,760,776	10,187,142	573,634
30	Surveyor	171,130	116,128.00	(55,002)	1,718,469	1,564,809.89	153,659	1,547,339	1,448,682	98,657
31	Ag. Commissioner	991,177	1,010,759.03	19,582	1,581,356	1,448,764.79	132,591	590,179	438,006	152,173
35	CDS - Admin & Finance	2,137,123	1,996,883.14	(140,240)		1,775,368.55	679,027	317,273	(221,515)	538,788
36	Transportation - Co. Engine	1,778,000	1,549,632.63	(228,367)	1,842,143	1,494,785.96	347,357	64,143	(54,847)	118,990
37	Planning and Building	11,010,652	9,670,700.74	(1,339,951)		13,734,156.50	4,136,447	6,859,951	4,063,456	2,796,495
38	Environmental Mgmt	2,407,186	2,340,985.85	(66,200)		2,341,011.03	66,175	-	25	(25)
40	Child Support Services	5,137,402	4,508,785.61	(628,616)		4,622,817.34	529,585	15,000	114,032	(99,032)
41	Revenue Recovery	9,450	20,504.05	11,054	41,717	28,127.44	13,590	32,267	7,623	24,644
42	Veteran Affairs	101,937	87,892.26	(14,045)		552,433.41	68,263	518,759	464,541	54,218
43	Library	2,277,877	2,055,286.00	(222,591)		3,804,427.42	242,591	1,769,141	1,749,141	20,000
50	Hith & Human Serv Agn	5,498,985	3,612,177.43	(1,886,808)		2,822,254.36	508,094	(2,168,637)	(789,923)	(1,378,714)
51	Social Services	61,121,354	57,274,481.29	(3,846,873)		59,799,677.29	3,849,373	2,527,696	2,525,196	2,500
55	Animal Services	1,669,767	1,440,493.18	(229,274)		3,192,984.92	599,821	2,123,039	1,752,492	370,547
56	Public Guardian	257,000	277,041.57	20,042	1,943,664	1,554,978.62	388,685	1,686,664	1,277,937	408,727
	, apilo Sagrarari	257,000	211,041.01	20,042	1,040,004	1,004,010.02	300,000	1,000,004	1,211,831	400,727
 		297,801,910	268,946,326.91	(28,772,699)	318,405,831	256,089,726.45	62,316,105	20,603,921	(12,856,600)	22 460 522
		20, 100, 10, 10	250,540,520.01	(20,1.2,000)	0.0,400,001		02,010,103	20,000,321	(12,030,000)	33,460,522
					-	Fund Balance in	June Budget			17,161,133
 						Excess Fund Ba				
						Excess rund Ba	lance			16,299,389
L					<u></u>					

	A	B	С	D	Ε	F G	H		J	K	L	M	N	0 P	Q
		al Fund Departmental Performanc	e												
2 F	Fiscal Year	2019/2020													
3					Revenue			Expenditure		Budget	Actual Increase/		Beginning	Other	Ending
4 1	Fund	Department	Budgeted	Actual	Variance	Budg	et Actual	Variance	$\overline{}$	Increase or	(Decrease) to		Fund Balance	Fund Balance	Fund Balance
5 1	Number	Name	Revenues	Revenues	Over/(Under)	Appropri	tions Expenditures	Under/(Over)		(Use) of	Fund Balance		July 1, 2019	Adjustments	June 30, 2020
6					Budget	1		Budget	-	Fund Balance	from FY 19/20			FY 19/20	00.10 00, 2020
7					(Col. D - Col. C)			(Col. G - Col. H)	+	(Col C - Col G)	(Col D - Col H)	Variance	 	1110,20	(Col L + Col N + Co
	Special Re	venue Funds			100		<u> </u>	(00.0 0 00.0)	-	(00,0 00,0)	10012 00111	- variation	 		(COL + COLIV + CI
9		1 Erosion Control	3,666,322	2,103,262	(1,563,060)	3.71	1.990 2.008.672	1.703.318	+	(45,668)	94,589	140,257	(84,871)		
10		3 Road Fund	94,118,656	62,117,822	(32,000,834)	99,38				(5,269,786)	2,751,261	8,021,047	2,883,952	69,749	
11		4 Road District Tax	7.168.330	7.208,998	40,668		2.286 7.552.286		-	(383,956)	(343,288)	40.668		69,749	5,70
12		5 Special Aviation	20.030		287				+				383,957		46
13				20,317	1.089					(455)	317	772	456		
		6 Fish and Game	5,000				5,339 6,555			(20,339)	(466)	19,873	20,339		1
14		7 Community Services	8,954,808	9,129,591	174,783		3,180 7,207,116			(1,828,372)	1,922,475	3,750,847	1,828,373		3,71
15		8 HCED	721,907	207,425	(514,482)		9,454 257,535			(487,547)	(50,110)	437,437	487,549	-	43
16		9 Public Health	17,641,140	15,344,888	(2,296,252)		2,618 15,902,287			(10,861,478)	(557,399)	10,304,079	8,361,477		10,30
17		0 Mental Health	31,758,867	25,691,891	(6,066,976)		1,310 28,714,914			(14,595,443)	(3,023,023)	11,572,420	14,119,863	442,882	11,53
18		3 Welfare to Work	250,120	153,636	(96,484)		7,469 162,337			(37,349)	(8,701)	28,648	37,349		2
19		4 EIR Development Fees	-				5,836 -	25,836		(25,836)		25,836	25,837	-	2
20		6 Federal Forest Reserve	68,000	109,526	41,526		5,367 68,000			(247,367)	41,526	288,893	247,368		28
21		8 Jail Commissary	7,000	667,575	660,575		7,718 414,858			(1,720,718)	252,717	1,973,435	1,720,719	-	1,9
22	1111	9 Placerville Union Cemetery		709	709	3	7,595 -	37,595		(37,595)	709	38,304	37,595	-	
23	112	0 EMS Preparedness	1,905,663	1,583,442	(322,221)	1,90	5,663 1,582,780	322,883		-	661	661	-	(50,000)	- (
24		· -												(27)(447)	
25	120	3 AU Countywide SR	445,000	403.997	(41,004)	47	5,243 400,831	74.412		(30,243)	3,166	33,409	30,244		3
26		4 TR Countywide SR	7,200	4,258	(2,942)		2,996 4,258			(5,796)		5,796	5,796		
27		5 AS Countywide SR	20,000	18,098	(1,902)		1.613 -	41.613		(21,613)	18.098	39.711	21,614		
28		6 CAO Countywide SR	31,473,220	18,320,965	(13,152,255)	37.79				(6,325,804)	488.258	6,814,062	6,422,745		
29		8 RC Countywide SR	511.000	669,489	158.489		1,500 169,675			(1,890,500)	499.814	2,390,314	1,890,503		6,9
30		2 DA Countywide SR	751,449	886,275	134,826		6,239 837,611			(774,790)	48,664	823,454	774.793		2,39
31		4 SH Countywide SR	208,000	1,506,457	1,298,457		3,869 617.022			(7,395,869)	889.435	8,285,304	7,395,874		82
32			316,400												8,28
33		5 PB Countywide SR		325,137	8,737 867		4,791 399,940	164,851		(248,391)	(74,803)	173,588	248,393		17
34		1 AG Countywide SR	-	867	89		5,979 -			(45,979)	867	46,846	45,979		4
		2 FG Countywide SR	-	89			4,508 -	4,508		(4,508)	89	4,597	4,509		
35		5 CDS Countywide SR	379,010	361,731	(17,279)		5,000 358,720			3,010	3,011	1	(3,011)		
36		6 DOT Countywide SR	14,900,741	14,852,145	(48,596)		8,502 11,802,920			(27,817,761)	3,049,226	30,866,987	29,192,566	!	32,24
37		7 BP Countywide SR	362,729	477,348	114,619		5,003 132,471			(622,274)	344,877	967,151	622,275	-	96
38		8 EM Countywide SR	128,059	83,685	(44,374)		3,799 42,579			-	41,106	41,106	100,741		14
39		2 VET Countywide SR	271,789	277,271	5,482		4,775 345,209			(102,986)	(67,938)	35,048	102,987	.	
40		3 LB Countywide SR	120,000	165,843	45,843		3,439 137,338			(533,439)	28,505	561,944	533,441		56
41		1 SS Countywide SR	32,945	14,427	(18,518)		3,182 22,051			(20,237)	(7,624)	12,613	20,237		
42	125	2 CS Countywide SR	800	2,793	1,993	14	3,873 -	148,873		(148,073)	2,793	150,866	148,074		15
43	125	5 AS Countywide SR	48,500	39,810	(8,690)	34	5,753 30,060	316,693	T	(298,253)	9,751	308,004	298,255		30
44		6 PG Countywide SR	-	-	-	1	2,400 -	12,400		(12,400)	-	12,400	12,400		
45		1 AQMD Countywide SR	- 1	158	158		3,399 -	8,399		(8,399)	158	8,557	8,399		
46		6 REALINGMENT Countywide SR	24,558,976	25,074,145	515,169	27,26				(2,707,309)	152,755	2,860,064	2,707,312		2.86
47		7 LOCAR REV Countywide SR	20,623,656	20,435,874	(187,782)	27,64				(2,707,000)	(954,538)	(954,538)	7.022.152		6,06
48		8 SLESF Countywide SR	295,438	1,360,507	1,065,069		2.643 792.175			(1,827,205)	568,331	2,395,536	1,827,208		2,39
49		The standard of the standard o	200,100	.,500,007	,,555,555	1	102,170	1,000,100	ŤΤ	(1,021,000)	000,001	2,000,000	1,027,200		
	Canital Pro	pject Funds						 	1				 		
51	190	0 ACO Fund	67.420.333	23,480,532	(43.939.801)	60.61	3,315 22,698,591	46.914.724		(2,192,982)	781,941	2,974,923	792.983	1,400,000	
52	100	U ACC I UIIU	01,720,333	23,400,332	(43,333,301)	09,01	22,080,39	40,514,724	+	(2,102,902)	701,941	2,314,923	192,983	1,400,000	2,9
		1							+				ļ		
53		10 (18)							1						
		erned Special Districts													
55		2 County Service Area #2	93,966	97,383	3,417		1,603 58,370			45,758	39,014	(6,744)	97,637	20,000	1:
56		3 County Service Area #3	3,865,455	4,423,239	557,784		4,812,080			(5,498,907)	(388,841)	5,110,066	5,472,178	30,000	5,11
57		5 County Service Area #5	53,624	70,335	16,711		0,285 92,851			(216,661)	(22,516)	194,145	166,661	50,000	19
58	135	7 County Service Area #7	12,705,000	14,671,477	1,966,477	20,75	5,530 13,192,506	7,564,024		(8,051,530)	1,478,970	9,530,500	8,051,530	-	9,53
59	135	9 County Service Area #9	1,332,340	1,641,901	309,561	5.61	2,660 972,443	4,640,217		- 1	669,458	669,458	3,973,106	(192,406)	4,4
60		0 County Service Area #10	5.049.563	4,901,670	(147,893)		3,715 5,080,014	4.803.701	1	(4.834.152)	(178,344)	4,655,808	4,834,157	(36,050)	4.6

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1	Non-Genera	al Fund Departmental Performance	e i												
2	Fiscal Year	2019/2020													
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	3,320,958	43,750	4,263,293
62		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	4,525,972
63	1374	EDC Development Projects	-	3,303	3,303	175,093	-	175,093		(175,093)	3,303	178,396	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	-	453
65	137€	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	-	137,159
66															
67	Internal Ser	rvice/Enterprise Funds													
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	2,040,097
69		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	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)	107.056



County of El Dorado OFFICE OF AUDITOR-CONTROLLER

JOE HARN, CPA Auditor-Controller

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

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:

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