



*Public Comment from Auditor #4*

County of El Dorado Clerk of the Board <edc.cob@edcgov.us>

*BoS RUD 11-2-21*

**New Placerville Juvenile Hall**

Joe Harn <joe.harn@edcgov.us>

Tue, Nov 2, 2021 at 11:10 AM

To: John Hidahl <john.hidahl@edcgov.us>, Sue Novasel <sue.novasel@edcgov.us>, George Turnboo <george.turnboo@edcgov.us>, Wendy Thomas <>wendy.thomas@edcgov.us>, Lori Parlin <lori.parlin@edcgov.us>, County of El Dorado Clerk of the Board <edc.cob@edcgov.us>

Cc: Donald Ashton <don.ashton@edcgov.us>, Russell Fackrell <russell.fackrell@edcgov.us>, Brian Richart <brian.richart@edcgov.us>, Laura Schwartz <laura.schwartz@edcgov.us>

Dear Supervisors,

Your Board has to make a number of difficult choices. Your action on this item will limit the County's financial ability to address other priorities, such as road maintenance and public safety. Road maintenance and rehabilitating youthful offenders are both very important priorities. The purpose of this email is to remind your Board that we have limited resources.

I recommend that your Board further study if grant funding is available to renovate the existing South Lake Tahoe facility.

Below is a copy of the email that I sent you in September regarding the County's financial condition. The County balance sheet indicates that we are in great financial position on paper, however our needs dwarf our financial resources.

Joe Harn  
Auditor-Controller  
El Dorado County

September 21, 2021

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

**LATE DISTRIBUTION**  
**DATE** 11-2-21

**Subject: June 30, 2021 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, 2021.**

**During the year ending June 30, 2021, the County's General Fund cash balance increased by \$30.8 million for an ending balance of \$92.7 million. Further, the County's General Fund, unreserved, undesignated fund balance increased by \$16.7 million for a total of \$50.1 million. Additionally, the General Fund has another approximately \$52 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, potential impacts of the Caldor Fire recovery, 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**