



Legislation Text

File #: 21-0492, **Version:** 1

Recommending the Executive Committee:

1. Review the Community Corrections Budget Transfer for El Dorado County Office of Education (EDCOE) for Current Fiscal Year 2020/2021; and
2. Approve Community Corrections (AB109) Budget for Fiscal Year 2020/2021 as a result of the EDCOE budget transfer; and
3. Approve revised Community Corrections Training, Planning & Implementation Budget Fiscal Year 2020/2021; and
4. Approve Chair to submit the final Fiscal Year 2020/2021 Community Corrections (AB109) Budget, related Implementation Plan, and Fiscal Year 2020/2021 Community Corrections Training, Planning and Implementation Budget to the Board of Supervisors.

Due to an invoicing issue, services provided from January 2019 (in FY 18/19) through June 2020 (in FY19/20) were not presented for payment until the current Fiscal Year 20/21. Estimated Fiscal Year 19/20 expenses were accrued, in order to record expenses in the proper fiscal year and avoid appropriations errors upon payment. However, actual Fiscal Year 19/20 costs were not fully known at the time of accrual submission, but based on current estimates; the accrued expenses were understated by approximately \$30,000, which will be recorded as current year expenses. Lastly, the Fiscal Year 18/19 expenses of \$99,079.78 were not accrued. Therefore, the budgeted funds reverted to fund balance / contingency. Payments for Fiscal Year 18/19 services will be recorded in the current fiscal year, and have resulted in an appropriations error.

The EDCOE budget transfer increases Professional Services within the Community Corrections Partnership Budget in order to reestablish appropriations for payments to the El Dorado County Office of Education (EDCOE) will be presented to the Board of Supervisors, by the Chief Administrative Office on April 20, 2021, Agenda Item 21-0382.

Probation has worked with the CAO's office on this process and transfer. Year end procedures and audit processes for the Community Corrections Budgets have been updated to ensure expenses are recorded in the year budgeted, effective immediately.

