

COUNTY OF SAN MATEO APPROPRIATION TRANSFER REQUEST				REQUEST NO. ATR24-B0700	
DEPARTMENT: Parks				DATE: 6/11/24	
1. REQUEST TRANSFER OF APPROPRIATION AS LISTED BELOW:					
	CODES			AMOUNT	DESCRIPTION
	FUND or ORG	ACCOUNT	JL ORG CODE Measure K only		
FROM	See Supporting Attachment	See Supporting Attachment		314,232	See Supporting Attachment
TO	See Supporting Attachment	See Supporting Attachment		314,232	See Supporting Attachment
Justification (Attach Memo if Necessary): See Memo					
DocuSigned by:					
DEPARTMENT HEAD <i>Rolando Jorquera</i> <small>F4044079553B425</small>				DATE 6/11/2024	
2. <input type="checkbox"/> Board Action Required <input checked="" type="checkbox"/> Four-Fifths Vote Required <input type="checkbox"/> Board Action Not Required Remarks:					
DocuSigned by:					
COUNTY CONTROLLER <i>Ngoe Nguyen</i> <small>311A76FBA8404C2</small>				DATE 6/18/2024	
3. <input checked="" type="checkbox"/> Approve as Requested <input type="checkbox"/> Approve as Revised <input type="checkbox"/> Disapproved Remarks:					
DocuSigned by:					
COUNTY EXECUTIVE <i>Roberto Mandujia</i> <small>5178A926843D471</small>				DATE 6/20/2024	
DO NOT WRITE BELOW THIS LINE – FOR BOARD OF SUPERVISORS USE ONLY					

BOARD OF SUPERVISORS, COUNTY OF SAN MATEO, STATE OF CALIFORNIA
 RESOLUTION TRANSFERRING FUNDS
 RESOLUTION NO. _____

RESOLVED, by the Board of Supervisors of the County of San Mateo, that

WHEREAS, the Department hereinabove named in the Request for Appropriation, Allotment or Transfer of Funds has requested the transfer of certain funds as described in said Request; and

WHEREAS, the County Controller has approved said Request as to accounting and available balances, and the County Executive has recommended the transfer of funds as set forth hereinabove:

NOW, THEREFORE, IT IS HEREBY ORDERED AND DETERMINED that the recommendations of the County Executive be approved and that the transfer of funds as set forth in said Request be effected.

Regularly passed and adopted this _____ day of _____ 20 ____

AYES and in favor of said resolution:

NOES and against said resolution:

Supervisors: _____

Supervisors: _____

 Absent _____
 Supervisors: _____

 PRESIDENT, BOARD OF SUPERVISORS
 COUNTY OF SAN MATEO

ATTEST: _____
 Clerk of Said Board

**County of San Mateo
Appropriation Transfer Request
(Supporting Attachment)**

Department: Parks

Date: 6/11/24

REQUEST TRANSFER OF APPROPRIATION AS LISTED BELOW:

		CODES				
		FUND or ORG	ACCOUNT	JL ORG CODE Measure K only	AMOUNT	DESCRIPTION
FROM		00500	0813		314232	Fund Balance Available
		Subtotal			314,232	
TO		39800	6812		529	Depr. Equipment
		39800	6815		313703	Depr.-Struct. & Improv.
		Subtotal			314,232	



COUNTY OF SAN MATEO
Inter-Departmental Correspondence

Parks Department

DATE: June 11, 2024

BOARD MEETING DATE: September 24, 2024

TO: Robert Manchia, County Chief Financial Officer
FROM: Rolando Jorquera, Financial Services Manager II
SUBJECT: Countywide Year-End ATR
Appropriation for Depreciation Expense in Coyote Point Marina (3980B)

Recommendation

Approve an ATR in the amount of \$314,232 providing appropriation for Depreciation Expense in Coyote Point Marina (3980B)

Background/Discussion

The depreciation expense represents the annual allocation of the cost of capital assets over the estimated number of years benefited by such capital assets. The expense does not involve a cash outlay and is recorded for bookkeeping purposes only.

Fiscal Impact

The depreciation expense is recorded for bookkeeping purposes only. There is no impact to the general fund.

County of San Mateo
Fixed Assets - Coyote Point Marina (Fund 0500)
6/30/2024

Type	Dept	Unit	Description	Acq Date	Life (Yr)	Life (Mo)	Cut-off Depr.	Adjusted Cost 6/30/2023	Additions	Transfers In (Out)	Deletions	Adjusted Cost 6/30/2024	Accum. 6/30/2023	Cut-off Dep.	Mos. Dep.	Depreciation 6/30/2024	Transfers In (Out)	Deletions	TOTAL Accum. 6/30/2024	Net Book 6/30/2024		
Land (0510)	39800	39800	Land	n/a	n/a	n/a	n/a	1,334,356.00	-	-	-	1,334,356.00	-	-	-	-	-	-	-	1,334,356.00	ok	
			Total Land					1,334,356.00				1,334,356.00								1,334,356.00	ok	
Structures and Improvements (0520)																						
39800	39800	39800	Structures and improvements		50	600	6/30/2023	10,570,611.78				10,570,611.78	7,785,865.79	6/30/2024	12	211,412.24			7,997,308.03	2,573,303.75		
39800	39800	39800	Marina Harbor dredging	02/04	50	600	6/30/2023	1,102,380.88				1,102,380.88	429,928.57	6/30/2024	12	22,047.62			451,976.19	650,404.69		
39800	39800	39800	Dredging fees	3/7/05	50	600	6/30/2023	22,185.00				22,185.00	8,430.30	6/30/2024	12	443.70			8,874.00	13,311.00		
39800	39800	39800	Fuel system upgrade	6/30/07	50	600	6/30/2023	17,504.25				17,504.25	5,601.40	6/30/2024	12	350.09			5,951.49	11,552.76		
39800	39800	39800	Marina maintenance dredging Phase II	2011	50	600	6/30/2023	1,259,284.52				1,259,284.52	327,413.97	6/30/2024	12	25,185.69			352,599.66	906,684.86		
39800	39800	39800	Marina Ramp Restroom	2011	50	600	6/30/2023	69,669.44				69,669.44	18,114.07	6/30/2024	12	1,393.39			19,507.46	50,161.98		
39800	39800	39800	Marina Pumpout Replacement	2011	50	600	6/30/2023	5,657.88				5,657.88	1,471.07	6/30/2024	12	113.16			1,584.23	4,073.65		
39800	39800	39800	Dock 29 Replacement	5/15/14	50	600	6/30/2023	2,078,398.69				2,078,398.69	377,575.74	6/30/2024	12	41,567.97			419,143.71	1,659,254.98		
39800	39800	39800	Navigation Light & Piling	11/17/14	50	600	6/30/2023	54,965.40				54,965.40	9,435.74	6/30/2024	12	1,099.31			10,535.05	44,430.35		
39800	39800	39800	Fuel Dock 10	7/13/15	50	600	6/30/2023	504,474.54				504,474.54	79,875.13	6/30/2024	12	10,089.49			89,964.62	414,509.92		
			Total Structures & Improvements					15,685,132.38				15,685,132.38	9,043,741.76			313,702.86			9,357,444.62	6,327,687.96	ok	
Equipment (0530)																						
39800	39800	84329	Marina rescue vessel	08/98	5	60	6/30/2023	86,142.23				86,142.23	86,142.23	6/30/2024	12	-			86,142.23	-		
39800	39800	89207	San Mateo Marin Trailer		5	60	6/30/2023	24,175.31				24,175.31	24,175.31	6/30/2024	12	-			24,175.31	-		
39800	39800		Kubota	3/31/24	5	60	6/30/2023	-	7,922.71			7,922.71	-	6/30/2024	4	529.18			529.18	7,393.53		
			Total Equipment					110,317.54	7,922.71			118,240.25	110,317.54			529.18			110,846.72	7,393.53	ok	
WIP (0540)																						
			Total WIP																			ok
Total Capital Assets - Coyote Point (00500)								17,129,805.92	7,922.71			17,137,728.63	9,154,059.30			314,231.84			9,468,291.14	7,669,437.49		

** Marina dredging expenditures are being expensed