

COUNTY OF SAN MATEO APPROPRIATION TRANSFER REQUEST					REQUEST NO. ATR25-B0700	
DEPARTMENT: Parks					DATE: 5/21/25	
1. REQUEST TRANSFER OF APPROPRIATION AS LISTED BELOW:						
	CODES			AMOUNT	DESCRIPTION	
	FUND or ORG	ACCOUNT	JL ORG CODE Measure K only			
FROM	00500	0813		315,289	Fund Balance Available	
TO	39800	6812		1,586	Depreciation – Equipment	
	39800	6815		313,703	Depreciation – S&I	
Justification (Attach Memo if Necessary): To provide appropriations for depreciation in the Coyote Point Marina budget unit (i.e., 3980B). The depreciation expense is recorded for bookkeeping purposes only.						
DEPARTMENT HEAD					DATE 5/21/2025	
2. <input type="checkbox"/> Board Action Required <input checked="" type="checkbox"/> Four-Fifths Vote Required <input type="checkbox"/> Board Action Not Required						
Remarks:						
COUNTY CONTROLLER					DATE 5/29/2025	
3. <input checked="" type="checkbox"/> Approve as Requested <input type="checkbox"/> Approve as Revised <input type="checkbox"/> Disapproved						
Remarks:						
COUNTY EXECUTIVE					DATE 5/30/2025	
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: _____

ATTEST: _____
Clerk of Said Board

PRESIDENT, BOARD OF SUPERVISORS
COUNTY OF SAN MATEO



COUNTY OF SAN MATEO
Inter-Departmental Correspondence

Parks Department

DATE: May 15, 2025

BOARD MEETING DATE: June 24, 2025

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 \$315,289 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)
6/30/2025

Type	Dept	Unit	Description	Acq Date	Life (Yr)	Life (Mo)	Cut-off Depr.	Adjusted Cost 6/30/2024	Additions	Transfers In (Out)	Deletions	Adjusted Cost 6/30/2025	Accum. 6/30/2024	Cut-off Dep.	Mos. Dep.	Depreciation 6/30/2025	Transfers In (Out)	Deletions	TOTAL Accum. 6/30/2025	Net Book 6/30/2025		
Land (0510)																						
	39800	39800	Land		n/a	n/a	n/a	1,334,356.00				1,334,356.00								1,334,356.00		
			Total Land					1,334,356.00	-	-	-	1,334,356.00	-	-	-	-	-	-	-	1,334,356.00	ok	
Structures and Improvements (0520)																						
39800	39800		Structures and improvements		50	600	6/30/2023	10,570,611.78				10,570,611.78	7,997,308.03	6/30/2024	12	211,412.24			8,208,720.27	2,361,891.51		
39800	39800		Marina Harbor dredging	02/04	50	600	6/30/2023	1,102,380.88				1,102,380.88	451,976.19	6/30/2024	12	22,047.62			474,023.81	628,357.07		
39800	39800		Dredging fees	3/7/05	50	600	6/30/2023	22,185.00				22,185.00	8,874.00	6/30/2024	12	443.70			9,317.70	12,867.30		
39800	39800		Fuel system upgrade	6/30/07	50	600	6/30/2023	17,504.25				17,504.25	5,951.49	6/30/2024	12	350.09			6,301.58	11,202.67		
39800	39800		Marina maintenance dredging Phase II	2011	50	600	6/30/2023	1,259,284.52				1,259,284.52	352,599.66	6/30/2024	12	25,185.69			377,785.35	881,499.17		
39800	39800		Marina Ramp Restroom	2011	50	600	6/30/2023	69,669.44				69,669.44	19,507.46	6/30/2024	12	1,393.39			20,900.85	48,768.59		
39800	39800		Marina Pumpout Replacement	2011	50	600	6/30/2023	5,657.88				5,657.88	1,584.23	6/30/2024	12	113.16			1,697.39	3,960.49		
39800	39800		Dock 29 Replacement	5/15/14	50	600	6/30/2023	2,078,398.69				2,078,398.69	419,143.71	6/30/2024	12	41,567.97			460,711.68	1,617,687.01		
39800	39800		Navigational Light & Piling	11/17/14	50	600	6/30/2023	54,965.40				54,965.40	10,535.05	6/30/2024	12	1,099.31			11,634.36	43,331.04		
39800	39800		Fuel Dock 10	7/13/15	50	600	6/30/2023	504,474.54				504,474.54	89,964.62	6/30/2024	12	10,089.49			100,054.11	404,420.43		
			Total Structures & Improvements					15,685,132.38	-	-	-	15,685,132.38	9,357,444.42			313,702.66	-	-	9,671,147.08	6,013,985.30	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	529.18	6/30/2024	12	1,585.54			2,114.72	5,807.99		
			Total Equipment					118,240.25	-	-	-	118,240.25	110,846.72			1,585.54	-	-	112,432.26	5,807.99	ok	
WIP (0540)																						
			Total WIP					-	-	-	-	-	-	-	-	-	-	-	-	-	ok	
Total Capital Assets - Coyote Point (00500)								17,137,728.63	-	-	-	17,137,728.63	9,468,291.14			315,288.20	-	-	9,783,579.34	7,354,149.29		

** Marina dredging expenditures are being expensed