



# MARIPOSA COUNTY

Public Works • (209) 966-5356



## **RESOLUTION - ACTION REQUESTED 2016-284**

MEETING: June 14, 2016

TO: The Board of Supervisors

FROM: Tony Stobbe, Public Works Director

RE: General Fund Reimbursement to Roads

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### **RECOMMENDATION AND JUSTIFICATION:**

Approve Budget Action Reducing General Fund Contingency and Increasing Revenue and Appropriations in the Road Fund for Un-Reimbursed Outstanding Balances for Non-Road Work (\$16,742).

On April 16, 2016, the County received the final report from the California State Controller regarding an audit of the County Road Fund for the period of July 1, 2007, to June 30, 2013. This audit concluded that the County accounted for and expended its Road Fund money in compliance with the California Constitution, Streets and Highways Code, and accounting standards, except for adjustments totaling \$16,742. Of that amount \$1,632 of new findings for expenditures in Fiscal Year 2011 and Fiscal Year 2012 were identified that should have been reimbursed from the General Fund, and \$15,110 in findings initially reported in a December 31, 2008 audit that should have been reimbursed from the General Fund had not yet been corrected.

The only other finding of the audit dealt with the subject of designations for equipment replacement within the heavy equipment replacement fund. Staff is in the process of creating a designation that will satisfy this requirement.

### **BACKGROUND AND HISTORY OF BOARD ACTIONS:**

The County typically complies with the recommendations of the State Controller.

### **ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:**

Do not approve the budget action. Not making the recommended payment to Roads could potentially result in withholding of State funds due to non-compliance with audit findings.

### **FINANCIAL IMPACT:**

**Transfer of \$16,742 from General Fund Contingency to Road Fund.**

### **ATTACHMENTS:**

**Roads Reimbursement Budget Action (PDF)**

**Road Fund Audit Report April 2016 (PDF)**

**CAO RECOMMENDATION**

Requested Action Recommended

**COMMENTS**

General Contingency Has a Current Balance of \$544,930.

  
Mary Hodson, CAO 6/6/2016

**RESULT:** ADOPTED BY CONSENT VOTE [UNANIMOUS]

**MOVER:** Kevin Cann, District IV Supervisor

**SECONDER:** Marshall Long, District III Supervisor

**AYES:** Rosemarie Smallcombe, Marshall Long, Kevin Cann, John Carrier

**EXCUSED:** Merlin Jones

