



# MARIPOSA COUNTY

Auditor · (209) 966-7606



## RESOLUTION - ACTION REQUESTED 2019-494

MEETING: August 20, 2019

TO: The Board of Supervisors

FROM: Luis Mercado, Auditor

RE: Approve a Budget Action to Capitalize Costs Associated with Establishing the Homeless Shelter

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### RECOMMENDATION AND JUSTIFICATION:

Approve a Fiscal Year 2018-19 Budget Action to Properly Capitalize Homeless Shelter and Regional Park Land Improvements in the Total Amount of (\$77,695).

These costs are for work that was completed prior to July 1, 2019 in order to ready the Regional Park property for the establishment of a homeless shelter.

Of the expenditures in this budget action, \$64,809 will be capitalized within Fund 569 which is the CIP fund for the Regional Park, as these improvements were made to the property set aside for the Regional Park and will remain there even if the homeless shelter is relocated. An additional \$12,886 was for decking and tiles for the tents used as the homeless shelter and are being capitalized in the General Fund. This budget action capitalizes these costs and budgets transfers from the funds they were originally paid out of to the Funds where they are being capitalized.

### BACKGROUND AND HISTORY OF BOARD ACTIONS:

At the Board meeting on February 26, 2019, the Board of Supervisors approved the capitalization of other improvements to the Regional Park property via Board Resolution 2019-114.

### ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

The consequence of not properly reflecting these costs as capital assets would be to account for them in opposition to the County's accounting policy.

### FINANCIAL IMPACT:

**All of these expenditures had sufficient budget to cover their costs in the General Fund accounts that they were paid from. This budget action is to properly capitalize those expenditures according to the County's Accounting Policy.**

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**ATTACHMENTS:**

**Budget Action - Board Item 9659 (PDF)**

**RESULT: ADOPTED [UNANIMOUS]**

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

**SECONDER:** Merlin Jones, District II Supervisor

**AYES:** Smallcombe, Jones, Long, Cann, Menetrey

