DEPARTMENT: Public Works/Parks & Recreation

RECOMMENDED ACTION AND JUSTIFICATION:

Approve Budget Action transferring interest charged to the Prop 40 projects, fund 573, from the General Fund back into fund 573. The amount of interest charged to fund 573 is nearly equal to the cost of playground bark purchased for the Midpines Park project, and is needed to pay the vendor and close out the fund.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

The Board generally authorizes, upon request, forgiveness of interest charges to grant-funded programs where expenditures precede reimbursement.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

Not authorizing the reimbursement of interest charges would mean the Prop 40 program would end with an unbalanced budget, and the bark invoice could not be paid from Prop 40 grants.

Financial Impact? (X) Yes [ ] No Current FY Cost:
Budgeted in Current FY? ( ) Yes (X) No ( ) Partially Funded
Amount in Budget: $1,286
Additional Funding Needed: $5,619
Source:
Internal Transfer
Unanticipated Revenue
Transfer Between Funds
Contingency
General ( ) Other

Annual Recurring Cost: $

CLERK'S USE ONLY:
Res. No.: 18-R-2 Ord. No. _____
Vote - Ayes: 5 Noes: _____
Absent: _____
Approved ( ) Minute Order Attached ( ) No Action Necessary

The foregoing instrument is a correct copy of the original on file in this office.

Date: 
Attest: MARGIE WILLIAMS, Clerk of the Board
County of Mariposa, State of California

By: Deputy

COUNTY ADMINISTRATIVE OFFICER:
Requested Action Recommended
No Opinion

Comments:
This was a grant funded program that accrued negative interest charges because the fund must spend money and then request reimbursement. The fund stopped accruing negative interest in FY 09-10 at the Auditors direction.

Contingency Balance = $ 140,934

CAO: 2
### BUDGET ACTION FORM

<table>
<thead>
<tr>
<th>FUND</th>
<th>DEPT.DIV</th>
<th>ACCOUNT</th>
<th>DESCRIPTION</th>
<th>PROJECT</th>
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<th>DECREASE</th>
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#### TRANSFER BETWEEN FUNDS

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<td></td>
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<td>(5,619)</td>
</tr>
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</table>

**TOTALS**: 5,619 5,619

### ACTION REQUESTED:
( ) Budget appropriation by Board of Supervisors (4/5ths Vote Required): Amending the total amount available in the county budget, or in any one fund of the budget, or appropriating Reserve for Contingencies

( ) Transfer by Board of Supervisors (3/5ths Vote Required): Moving existing appropriations from one budget to another, or between categories within a budget unit.

### JUSTIFICATION:
Transfer interest charged to fund 573 by the General Fund from the General Fund back to fund 573.

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**DEPT HEAD SIGNATURE**  
**APPROVED BY RES NO.**  
**CLERK**  
**AUDITOR’S USE ONLY**

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Budget Action Form Revised 11/95