



# Board Agenda Item 58

DATE: February 22, 2022

TO: Board of Supervisors

SUBMITTED BY: Maria I. Aguirre, Interim Director, Department of Social Services

SUBJECT: Budget Transfer Fixed Assets

RECOMMENDED ACTION(S):

- 1. Approve and authorize the Clerk of the Board to execute Budget Transfer No. 38 transferring FY 2021-22 appropriations within the Department of Social Services Org 56107441 from account 7296 (Data Processing Services) to account 8300 (Equipment) in the amount of \$47,920 to appropriately categorize the equipment as capital assets; and,**
- 2. Approve and authorize the Clerk of the Board to execute Budget Transfer No. 38 transferring FY 2021-22 appropriations within the Department of Social Services Organization 56108550 from account 7295 (Professional & Specialized Services) to account 8300 (Equipment) in the amount of \$159,750 to appropriately categorize the equipment as capital assets.**

Approval of the recommended actions will allow the Department of Social Services to transfer movie library systems and copier costs to the appropriate capital asset account, with no increase in Net County Cost. Per Management Directive 410, all assets that exceed the \$5,000 threshold must be capitalized. This item is countywide.

ALTERNATIVE ACTION(S):

There are no viable alternative actions. If the recommended actions are not approved, the Department will not have sufficient appropriations in the capital asset account to appropriately categorize the equipment as capital assets.

FISCAL IMPACT:

There is no increase in Net County Cost associated with the recommended actions. Approval of the recommended actions will transfer \$47,920 in budgeted appropriations from account 7296 (Data Processing Services) to account 8300 (Equipment) and \$159,750 in budgeted appropriations from account 7295 (Professional & Specialized Services) to account 8300 (Equipment). Per Management Directive 410, all assets that exceed the \$5,000 threshold must be capitalized.

DISCUSSION:

The Department has acquired two movie library systems and will also acquire 25 replacement copiers; both purchases exceed the \$5,000 threshold for capital assets. Approval of the recommended actions will reclassify the items as capital assets, in accordance with Management Directive 410.

On December 3, 2021, the Department opened the quote process to Malioboro, listed in Internal Services Department Agreement #P-21-039 as the authorized reseller for the equipment needed since the Department previously purchased the initial equipment through them. The movie library systems will be installed in Clovis Campus Building #5 for use by youth awaiting placement.

In addition, California Business Machines provided a quote for copiers at multiple building sites to replace outdated equipment.

ATTACHMENTS INCLUDED AND/OR ON FILE:

On file with Clerk - Budget Transfer #38

CAO ANALYST:

Sonia M. De La Rosa