



# Board Agenda Item 44

DATE: August 18, 2020

TO: Board of Supervisors

SUBMITTED BY: Delfino E. Neira, Director  
Department of Social Services

SUBJECT: Department of Social Services Budget Transfer

RECOMMENDED ACTION(S):

**Approve and authorize the Clerk of the Board to Execute Budget Transfer No. 29 transferring FY 2019-20 appropriations within the Department of Social Services Organization 56107001 from account 7295 (Professional & Specialized Services) to account 8300 (Equipment) in the amount of \$6,720.**

Approval of the recommended action will allow the Department of Social Services (Department) to transfer furniture costs to the appropriate capital asset object level account, with no increase in Net County Cost. This item is countywide.

ALTERNATIVE ACTION(S):

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

FISCAL IMPACT:

There is no increase in Net County Cost associated with the recommended action. Approval of the recommended action will transfer \$6,720 in budgeted appropriations from account 7295 (Professional & Specialized Services) to account 8300 (Equipment). In FY 2019-20, the Department acquired a conference room table that exceeded the \$5,000 threshold for capital assets. Per Management Directive 410, all assets that exceed the \$5,000 threshold must be capitalized.

DISCUSSION:

In October 2019, the Department worked with the County's contracted vendor, Core, to procure furniture for the new Clovis Campus Building 1. The Department received and paid for the selected furniture in May 2020. This purchase contained one item that was over the \$5,000 threshold for capital asset equipment, a conference room table; therefore, the approval of the budget transfer is necessary for the Department to correctly reclassify the item as a capital asset. The Department's budget has sufficient appropriations that were included in the FY 19/20 budget.

ATTACHMENTS INCLUDED AND/OR ON FILE:

On file with Clerk - Budget Transfer 29

CAO ANALYST:

Ronald Alexander