

**THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
BOARD ACTION SUMMARY**

DEPT: Aging and Veteran Services

BOARD AGENDA: 5.B.7
AGENDA DATE: August 21, 2018

SUBJECT:

Approval to Transfer \$94,401 from Senior Meals Programs Accounts to Fixed Assets for the Purchase of Vehicles - Department of Aging and Veterans Services

BOARD ACTION AS FOLLOWS:

RESOLUTION NO. 2018-0416

On motion of Supervisor Olsen, Seconded by Supervisor Withrow
and approved by the following vote,

Ayes: Supervisors: Olsen, Chiesa, Withrow, Monteith, and Chairman DeMartini


Noes: Supervisors: None

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

- 1) Approved as recommended
- 2) Denied
- 3) Approved as amended
- 4) Other:

MOTION:



ATTEST: ELIZABETH A. KING, Clerk of the Board of Supervisors

File No.

**THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
AGENDA ITEM**

DEPT: Aging and Veteran Services

BOARD AGENDA:5.B.7
AGENDA DATE: August 21, 2018

CONSENT:

CEO CONCURRENCE: YES

4/5 Vote Required: No

SUBJECT:

Approval to Transfer \$94,401 from Senior Meals Programs Accounts to Fixed Assets for the Purchase of Vehicles - Department of Aging and Veterans Services

STAFF RECOMMENDATION:

Authorize the Chief Executive Officer and Auditor-Controller to transfer \$94,401 from Seniors Meals Programs Accounts to Fixed Assets Account for the purchase of vehicles.

DISCUSSION:

On June 5, 2018, the Board of Supervisors (BOS) approved the Department of Aging and Veterans Services, Area Agency on Aging (AAA) Immediate and Long-Term strategies to continue providing the Senior Meals Programs, Congregate Meal Sites and Home-Delivered Meals to senior citizens in Stanislaus County. This Board action was necessary because Howard Training Center (HTC), the Senior Meals service provider, had given notice to AAA that they did not intend to renew the existing contract to continue to provide senior meals after June 30, 2018. HTC had been the sole provider of both Congregate Meals and Home-Delivered Meals since 2006.

The Board Agenda Item that was approved on June 5, 2018, contained language that addressed the need to use federal one-time-only (OTO) funding to purchase three to four vehicles to deliver the congregate meals to the various sites throughout the County. According to federal OTO policy, this funding had to be spent by June 30, 2018; consequently, the AAA, with the assistance of the General Services Agency – Fleet Services, purchased four (4) mini cargo vans on June 18, 2018 for a total cost of \$94,401. The appropriations and actual costs were recorded in the Services and Supplies category.

However, per County's Fixed Asset policy, purchases of vehicles greater or equal to \$5,000 must be capitalized and the costs are to be recorded in the fixed assets accounts. A technical budget adjustment is required to transfer the appropriations from Services and Supplies into the Fixed Assets category in order to correctly track the accounting of the purchased vehicles.

POLICY ISSUE:

Approval of this item is necessary in order for the Area Agency on Aging to be in compliance with the County's Fixed Assets Accounting policy.

FISCAL IMPACT:

The Area Agency on Aging received \$76,229 in one-time-only funds for the Senior Meals Programs from the California Department of Aging (CDA) for Fiscal Year 2017-18. The OTO funds were appropriated in the two Senior Meals Programs accounts during the Mid-Year County Budget process for Fiscal Year 2017-2018 because the AAA was anticipating that these funds were going to be spent by Howard Training Center, the former Senior Meals Program service provider. However, HTC gave notification of non-renewal of the Senior Meals Programs contract to the AAA in February 2018. To avoid interruption of meals service delivery after the contract with HTC expired in June 30, 2018, the AAA had to develop a plan to provide the meals as a direct service for six months. The Board of Supervisors approved this six-month plan on June 5, 2018.

In addition to transitioning HTC's part-time drivers and site managers to become contract employees and use existing AAA extra help staff for administration, data entry, and accounting, the AAA also proposed the use of the federal OTO funding of \$76,229 to purchase the four vehicles. The total cost of these four vehicles was \$94,401, comprised of \$76,229 of OTO funding and \$18,172 of AAA Administration money. The original appropriation for the use of OTO money was not in the AAA's Fixed Assets Account, and to comply with the County's Fixed Assets policy, the AAA needs to correct the original transaction and obtain Board of Supervisors approval to transfer \$94,401 from Senior Meals Program Accounts to the Fixed Asset Account.

Per the County's Accounting Guidelines, the transfer of budget amounts greater than \$10,000 in and out of the Fixed Assets accounts requires Board approval. There is no overall increase to the appropriations and no fiscal impact to the General Fund.

BOARD OF SUPERVISORS' PRIORITY:

The recommended action is consistent with the Boards' priorities of *Delivering Efficient Public Services* and *Supporting Community Health* by appropriately classifying and charging fixed assets.

STAFFING IMPACT:

There are no staffing impacts associated with this item.

CONTACT PERSON:

Margie Palomino, Director. Telephone (209) 525-4601

ATTACHMENT(S):

1. Budget Journal AAA Senior Meals

Database	FMSDBPRD.CO.STANISLAUS.CA.US.PROD	DO NOT CHANGE
Balance Type	Budget	DO NOT CHANGE
Data Access Set	County of Stanislaus	DO NOT CHANGE
Ledger	* List - Text County of Stanislaus	DO NOT CHANGE
Budget	List - Text LEGAL BUDGET	DO NOT CHANGE
Category	* List - Text Budget - Upload	DO NOT CHANGE
Source	* List - Text AAA BAS	DO NOT CHANGE
Currency	* List - Text USD	DO NOT CHANGE
Period	List - Text JUN-18	ENTER AS MMM-YY (ALL CAPS FOR MMM) EX: NOV-11
Batch Name	Text AAA - BUDGET TRANSFER 06/30/2018	
Journal Name	Text AAA- BUDGET ADJ 06/30/2018	
Journal Description	Text AAA - BUDGET ADJ 06/30/2018	
Journal Reference	Text JUN-18	
Organization	List - Text Stanislaus Budget Org	DO NOT CHANGE
Chart Of Accounts	Accounting Flexfield	DO NOT CHANGE

Upl	Fund (4 char)	Org (7 char)	Account (5 char)	GL Project (7 char)	Location (6 char)	Misc. (6 char)	Other (5 char)	Debit incr appropriations decr est revenue	Credit decr appropriations incr est revenue	Line Description	
								* Number	* Number	Text	
									94400.96	Fixed Assets - 4 Vans	
										47200.48 C1- Congregate Meals	
										47200.48 C2- Home Delivered Mea	
Totals:									94400.96	94400.96	

Tip: This is not the end of the Template. Unprotect the sheet and insert as many rows as needed.

Explanation: Reclass expenditure budget accounts to transfer Meal Program expenditure to Van Purchases. There are no increase or decrease in total appropriations.

Requesting Department	CEO	Data Entry	Auditors Office Only
BIPIN SURTI	Pete Duenas		Christopher L Barnes
Prepared by	Supervisor's Approval	Keyed by	Prepared By
7/17/2018	8/8/2018		8/3/2018
Date	Date	Date	Date