

COUNTY OF HUMBOLDT  
REQUEST FOR BUDGET TRANSFER/ADJUSTMENT

# A \_\_\_\_\_

DEPARTMENT: WIC

DEPARTMENT #: 415 POSTING DATE: 6/30/2024

1.) The reason for this budget transfer request is:

_____	Transfer within expenditure/revenue category (with Auditor Approval)	Original only
_____	Transfer between expenditure/revenue category (with CAO & Auditor Approval)	Original +1
<b>x</b>	Increase/decrease Intrafund Transfer account (with Board Approval)*	Original +1
_____	Transfer to or from Contingencies (with Board Approval)*	Original +1
_____	Increase/decrease budget unit appropriation (with Board approval)*	Original +1
_____	Establish/transfer funds in Fixed Assets <\$10,000 (CAO & Auditor Approval)	Original +1
_____	Establish/transfer funds in Fixed Assets >\$10,000 (with Board Approval)*	Original +1

2.) Amount:	Transfer to Account:		Transfer from Account:	
	Number:	Name:	Number:	Name:
\$740.00	1175-415-9138	Intrafund Activity	1175-415-1470	Health Insurance
\$140.00	1175-415-9110	Interfund Expenditure	1175-415-1470	Health Insurance
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

- 3.) In the space below, state (a) reason for transfer request, (b) reason why there are sufficient balances in affected accounts, and (c) why transfer cannot be delayed until next budget year.
- a.) WIC had Public Works expenditures and used the Agricultural department for services that used the 9000 series. The 9000 series had no allocation originally and needs funds transferred now.
- b.) Salary expenses are final for FY 23-24 and left funds available for these purposes.
- c.) Expenses have already taken place in FY 23-24.

**APPROVED**  
 Date \_\_\_\_\_ (signed) \_\_\_\_\_  
*By Kathryn Epperly at 10:49 am, Aug 30, 2024*

4.) Department Authorization: \_\_\_\_\_ Date \_\_\_\_\_ (signed) \_\_\_\_\_

5.) Account balances verified by Auditor-Cont \_\_\_\_\_ Date \_\_\_\_\_ (signed) \_\_\_\_\_

6.) \_\_\_\_/Approved \_\_\_\_/Not approved \_\_\_\_/Recommended \_\_\_\_/Not recommended

County Administrative Officer: \_\_\_\_\_ Date \_\_\_\_\_ (signed) \_\_\_\_\_

INSTRUCTIONS

SEND ORIGINAL REQUEST FOR BUDGET TRANSFER DIRECTLY TO THE AUDITOR-CONTROLLER.

**County of Humboldt**  
**1175415 - WIC Nutrition**  
**Revenues and Expenditures with Encumbrances**  
**For the Period Ending June 30, 2024**

	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Appropriation Transfer</b>	<b>Fiscal Year To Date</b>	<b>Encumbrances</b>	<b>Remaining Balance</b>	<b>Percentage Used</b>
<b>Revenues</b>							
514030 Federal-WIC Nutrition Program	1,109,868.00	1,109,868.00		1,083,009.16	-	26,858.84	97.6%
586499 State Aid Health Realignment	159,961.00	159,961.00	-	-	-	159,961.00	0.0%
<b>Total Revenues</b>	<b>1,269,829.00</b>	<b>1,269,829.00</b>	<b>-</b>	<b>1,083,009.16</b>	<b>-</b>	<b>186,819.84</b>	<b>85.3%</b>
<b>Expenditures</b>							
<b>01 Salaries &amp; Employee Benefits</b>							
1100 Salaries And Wages	515,967.00	448,439.00		423,688.30	-	24,750.70	94.5%
1400 Extra Help	32,594.00	32,594.00		16,494.48	-	16,099.52	50.6%
1450 Unemployment Insurance	1,185.00	1,185.00		810.11	-	374.89	68.4%
1460 Overtime	-	-		36.35	-	(36.35)	
1470 Health Insurance	170,716.00	92,655.00	880.00	79,312.20	-	13,342.80	85.6%
1471 Life & Air Travel Insurance	396.00	396.00		359.10	-	36.90	90.7%
1472 Dental Insurance	6,237.00	6,237.00		7,153.93	-	(916.93)	114.7%
1475 Salaries/Benefits Cost Share	116,023.00	116,023.00		108,698.03	-	7,324.97	93.7%
1500 Retirement	155,306.00	155,306.00		132,833.05	-	22,472.95	85.5%
1510 PARS Contribution	10,320.00	10,320.00		8,802.42	-	1,517.58	85.3%
1600 FICA/Medicare/OASDI	41,967.00	41,967.00		32,676.64	-	9,290.36	77.9%
1700 Workers' Compensation	20,889.00	20,889.00	-	19,920.92	-	968.08	95.4%
<b>Total Salaries &amp; Employee Bene</b>	<b>1,071,600.00</b>	<b>926,011.00</b>	<b>880.00</b>	<b>830,785.53</b>	<b>-</b>	<b>95,225.47</b>	<b>89.7%</b>
<b>02 Services and Supplies</b>							
2103 Clothing / Employee	200.00	200.00	-	46.18	-	153.82	23.1%
2106 Communications	18,861.00	22,861.00		23,346.67	-	(485.67)	102.1%
2108 Food	-	-	-	103.23	-	(103.23)	
2109 Household Expense	2,899.00	4,899.00		6,590.81	20.00	(1,711.81)	134.9%
2112 Maintenance-Equipment	4,574.00	4,574.00		5,566.57	-	(992.57)	121.7%
2113 Maintenance-Structures	9,126.00	9,126.00		241.39	-	8,884.61	2.6%
2114 Medical Dental & Lab Supplies	2,500.00	5,000.00	-	4,757.28	-	242.72	95.1%
2115 Memberships	450.00	450.00	-	868.00	-	(418.00)	192.9%
2117 Office Expense	5,151.00	20,151.00		16,741.98	-	3,409.02	83.1%
2118 Professional & Special Service	3,141.00	68,141.00		66,567.76	450.00	1,123.24	98.4%
2120 Rents & Leases - Equipment	3,932.00	3,932.00		48.00	-	3,884.00	1.2%
2121 Rents & Leases - Structures	61,664.00	69,192.00		69,191.17	-	0.83	100.0%
2123 Special Departmental Expense	5,500.00	14,000.00		12,093.95	-	1,906.05	86.4%

2125	Transportation & Travel	8,356.00	20,356.00		24,822.36	-	(4,466.36)	121.9%
2126	Utilities	3,829.00	3,829.00		9,502.28	-	(5,673.28)	248.2%
2140	Late Fees & Penalties	-	-	-	7.74	-	(7.74)	
2148	Computer Software	240.00	240.00	-	790.85	-	(550.85)	329.5%
<b>Total Services and Supplies</b>		<b>130,423.00</b>	<b>246,951.00</b>	<b>-</b>	<b>241,286.22</b>	<b>470.00</b>	<b>5,194.78</b>	<b>97.9%</b>
<b>03 Other Charges</b>								
2110	Insurance	22,256.00	22,256.00	-	21,657.71	-	598.29	97.3%
3125	Information Technology Charges	13,753.00	13,753.00	-	15,497.05	-	(1,744.05)	112.7%
3137	Central Services Charges	4,712.00	30,416.00		30,415.18	-	0.82	100.0%
3513	Communications/Utility Charges	271.00	271.00	-	271.00	-	-	100.0%
3517	ADA ISF Charges	9,020.00	9,020.00		40.60	-	8,979.40	0.5%
3940	Purchasing & Disposition Chg	15,294.00	15,294.00	-	15,294.28	-	(0.28)	100.0%
3999	Support & Care of Persons	2,500.00	3,500.00	-	3,193.03	-	306.97	91.2%
<b>Total Other Charges</b>		<b>67,806.00</b>	<b>94,510.00</b>	<b>-</b>	<b>86,368.85</b>	<b>-</b>	<b>8,141.15</b>	<b>91.4%</b>
<b>08 Fixed Assets</b>								
<b>Total Fixed Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>09 Special Items</b>								
<b>Total Special Items</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>14 Transfer</b>								
<b>Total Transfer</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Expenditures</b>		<b>1,269,829.00</b>	<b>1,267,472.00</b>	<b>880.00</b>	<b>1,158,440.60</b>	<b>470.00</b>	<b>108,561.40</b>	<b>91.4%</b>
<b>Other Financing Sources (Uses)</b>								
9138	Intrafund Activity	-	-	740.00	(739.36)	-	739.36	
9110	Interfund Expenditure	-	-	140.00	(139.10)	-	139.10	
<b>Total Other Financing Sources (Uses)</b>		<b>-</b>	<b>-</b>	<b>880.00</b>	<b>(878.46)</b>	<b>-</b>	<b>878.46</b>	
<b>Net Revenues Over (Under) Expenditures</b>								
		<b>-</b>	<b>2,357.00</b>	<b>-</b>	<b>(76,309.90)</b>	<b>(470.00)</b>	<b>79,136.90</b>	