

91/92
do not post

RESOLUTION 93- 68

WHEREAS the Nassau County Anti-Drug Enforcement Grant Fund is to receive Federal pass-through grant funds from the State of Florida, representing a 75% of expenditures. Nassau County has received matching from drug fines to finance the County's 25% match. Revenue and expenditures relate to year 2 drug grant.


WHEREAS these revenues were not anticipated in the 1991/92 budget for the Nassau County Anti-Drug Enforcement Grant Fund.


BE IT THEREFORE resolved by the Board of County Commissioners, Nassau County, Florida in regular session, duly assembled on the 25th day of January, 1993, the following budget amendment pursuant to Florida Statutes Chapter 129.06(2)(d) be adopted:

REVENUE		
123-331-210-102	Fed Grant Anti-Drug Yr 2	\$ 12,519
123-351-101-101	Fines for Drug Grant	4,172
APROPRIATION		
123-283-93-101	Transfer Out-Sheriff	\$ 16,691

ADOPTED this 25th day of January, 1993.

ATTEST:


EX-OFFICIO CLERK


CHAIRMAN

(B12)

NCBCC

Budget Amendment

Revenue of 2 123 fund

9/30/92 Adjustment

Date 11/93	Prepared By S	Work Paper No.
	Reviewed By	

Grant of 2: 9/30/92 budget

11,435

AJE (57)

12,834

> 12,519

AJE (29)

< 315

adjusted 9/30/92 23,954

Budget Amendment: Grant 123-331-210-102 12,519

lines of 123-351-101-101

4,172

16,691



NCBCC

Date 4/11/93	Prepared By S	Work Paper No.
	Reviewed By	

1 Budget Amendment
 2 Exp yr. 2 103 fund
 3 9/30/92 Adjustmt

6 Transfer Out Shell: 9/30/92 budget - 0 - 7690 2690
 7 A/E (27) 17,111 Grant City match
 8 adjusted 9/30/92 17,111 12,834 4277
 9 (set \$420 from "23")
 10 insurance

12 Insurance: 9/30/92 budget 1478
 13 A/E (29) BT&T Shell <420> 1057
 14 adjusted 9/30/92 1058 <315> <105>

18 Budget amendment needed 16,691 12,519 4172

NOBCC

Adjusting Journal Entries - Effect

9/30/92

Date Prepared By Work Paper No.
Reviewed By

Account #	Account #	Account Name	Date	Debit	Credit	Quantity affected	Liability affected	Fund Bal. affected	Reverses affected	Expenditure affected
101-261-41-102	101-201-101-101	Communications - Com	288281		C1			inc. 288281		inc. 288281
		Monchero Payable								
		to record 9/92								
		services								
123-283-93-101	123-208-101-281	Trans Out Shortfall	17/1084					dec. (17/1084)		inc. 17/1084
		Due to Shortfall								
		to record activity related								
		to 10/15/91-9/92 duty								
		govt salaries								
101-133-101-281	101-386-001-281	Due from Sheriff	17/1084					inc. 17/1084		
		Residual Equity								
		to record residual								
		equity account								
		ATE (21)								
123-133-101-101	123-283-23-101	Due from FFF Fuel	42006					inc. 42006		
		Insurable								
		Due from Sheriff								
		to record activity related								
		to overcharge 8/23/92								
		insurance 7/92-9/92								
101-281-23-101	101-207-101-281	Insurance	42006					dec. 42006		inc. 42006
		Due to Sheriff								
		to record insurance								
		7/92-9/92 pending								
		offices								

MEMORANDUM

TO: CINDY GREENE
 FROM: CATHY LEWIS *g*
 DATE: JANUARY 5, 1993
 SUBJECT: YEAR 2 DRUG GRANT

In reviewing year 2 grant transactions, I have several questions that must be resolved in order to complete 91/92 adjusting entries and update files.

QUESTIONS CLAIM #8

1. Claim has salary and benefits of \$18,020.97, \$17,110.84 is non-insurance. Finance has not paid the sheriff anything for year 2. Did you forget to prepare vouchers? (a/c 123-283-93-101) *think so g to corr*
2. Are the following going to be on claim #9?
JE 7/92-9/92 not will not act for 5/B 101-281
 - a. insurance for 7/92-10/92 (a/c 123-283-23-101)?
 - b. 92v11108 a/c 123-283-54-102 9/30/92 \$950?
 - *** c. 92v07348 a/c 123-283-54-101 6/25/92 \$272?
 - d. 92v10255 a/c 123-283-49-101 9/21/92 \$20.72?
 - e. 92v10256 a/c 123-283-49-101 9/21/92 \$24.68?
 - f. 92v10270 a/c 123-283-49-101 9/21/92 \$501.69?
 - g. 92v09654 a/c 123-283-40-101 9/14/92 \$450.00
 - h. 92jc8749 a/c 123-283-40-101 corr92v07347 (\$10.49)?

3. City returned \$2,088 in 11/92, but included as charge on payment #8. Are you going to adjust claim #9 line 3 for this? (a/c 123-286-49-103) *yes*

4. Differences between your detail claim form and vouchers recorded on gl as follows:

VOUCHER #	PER CLAIM 8	PER GL	DIFF
92V08900	\$4,373.75	\$4,502.39	(\$128.64)
92V07411	\$ 890.00	\$ 893.00	(\$ 3.00)
		(a/c 123-283-49-101)	
92V07347	\$ 250.00	\$ 239.51(2.h)	\$ 10.49 <i>see 2 above</i>
		(a/c 123-283-40-101)	

5. Do we owe sheriff for 7/92-9/92? If no, then insurance shouldn't have been charged. If yes, I need amounts for year end accrual. *no, correct ins. to 101-281-23 see 2.*

The above questions relate to year 2, through 9/30/92 activity only. Please help, the auditors want to complete their audit of this fund.

NCBCC

Solutions Claim # 8

yr 2 Drug Grant

9/30/92

Date	Prepared By	Work Paper No.
	Reviewed By	

^{9/1/92} Need to do JE as of 9/30/92

3+99/92

Dr. 123-283-93-101 17,110⁸⁴

Cr. 123-208-101-281 17,110⁸⁴

Dr. 101-133-101-281 17,110⁸⁴

Cr. 101-386-004-281 17,110⁸⁴

(Due to slip) 12/15/91 - 6/30/92 ^{residual equity}

92/93

123 Dr. Fund Balance

Cr. Cash (6101)

101 Dr. Cash

Cr. Fund Balance

Revenue

9/1/92

BA
9/1/92

Dr. Due from Gov't 123-133-101-101 \$12,833¹³

Cr. Drug Grant 123-331-210-102 \$12,833¹³

(75% of 17,110⁸⁴)

92/93

Dr. Grant yr 2 123-331-210-102 12,833¹³

Cr. Fund Bal 12,833¹³



2 Cindy's handle in #9, will not ask for
a. 7/92-9/92

9/92

123 Dr. 123-131-101-101 420⁰⁶
Cr. 123-283-23-101 420⁰⁶

101 Dr. 101-281-23-101 420⁰⁶
Cr. 101-207-101-123 420⁰⁶
(correct insurance 7/92-9/92 not reimbursable)

9/93

123 Dr. Cash 123-101-101-101 420⁰⁶
Cr. Fund Bal 123-271-101-101 420⁰⁶

101 Dr. Fund Bal 101-271-101-101 420⁰⁶
Cr. Cash 101-101-101-101 420⁰⁶

Rev 9/92

7A Dr. Fed Grat y12 123-331-210-102 315⁰⁵
Cr. Due from Gov 123-133-101-101 315⁰⁵
7590x 420⁰⁶

9/93

Dr. Fund Bal 315⁰⁵
Cr. Grat y12 123-331-210-102 315⁰⁵



Date	Prepared By	Work Paper No.
	Reviewed By	

3 will edy #9. G/L properly reflects \$2088 after ASE (17) + (18)

4 Cindy to review + correct in #9

5 no, will not request Ins. to be corrected in (2) above

6 do summary of 1-5 + update 9/30/92 schedule + update 12/31/92 schedule

