



COLLIN COUNTY

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To: Commissioners Court
From: Jeff May, County Auditor
Date: February 6, 2018
Re: FY2017 budget amendment for Sheriff's food supply account

A FY2017 budget amendment was approved in Commissioners Court on January 22 to cover an overrun of the salary and benefit budget category in the Sheriff's Office among other budget amendments. A large portion of this budget overrun was taken from the Sheriff's Food Supply line item. After this budget amendment was submitted to Commissioners Court for approval we later had to post a routine year-end journal entry to the Sheriff's Food Supply. This entry is made to adjust the inventory value on our balance sheet to the actual inventory count performed at the end of the year which caused the difference to be posted as an expenditure in the food supply account. A portion of the food supply budget needs to be returned to the food supply account because of this journal entry; therefore, I am requesting approval of the budget amendment on the fiscal impact tab.