

FINANCE COMMITTEE REPORT to the BOARD OF SUPERVISORS  
Wednesday, October 14, 2020  
8:00 a.m.  
107 NORTH KENT STREET, WINCHESTER, VIRGINIA

A Finance Committee meeting was held in the Board of Supervisors Room at 107 North Kent Street on Wednesday, October 14, 2020 at 8:00 a.m.

**ATTENDEES:**

Committee Members Present: Judith McCann-Slaughter, Chairman; Charles DeHaven; Robert Wells; Jeffrey Boppe; Angela Rudolph-Wiseman; and non-voting liaisons William Orndoff, Treasurer and Seth Thatcher, Commissioner of the Revenue.

Committee Member Absent: none.

Staff present: Cheryl Shiffler, Finance Director; Kris Tierney, County Administrator; Jay Tibbs, Deputy County Administrator; Rod Williams, County Attorney; Sharon Kibler, Assistant Finance Director; Jennifer Place, Budget Analyst; Patty Camery, FCPS Finance Director; David Sovine, FCPS Superintendent; Joe Wilder, Public Works Director; Nick Sabo, WRA Director; Lenny Millholland, Sheriff; Steve Hawkins, Sheriff Major; Aleck Beeman, Sheriff Captain; and Warren Gosnell, Sheriff Lieutenant.

**ITEMS REQUIRING ACTION BY BOARD OF SUPERVISORS:**

1. The FCPS Executive Director of Finance requests School Operating Fund and General Fund supplemental appropriations in the amount of \$294,942.57. This amount represents FY 2020 unspent restricted funds. See attached memo, p. 4 – 9. The committee recommends approval.
2. The FCPS Executive Director of Finance requests School Capital Projects Fund and General Fund supplemental appropriations in the amount of \$1,976,978.24. This amount represents unspent FY 2020 School Operating funds to be used for the purchase of (19) school buses. Local funds are required. See attached memo, p. 4 – 9. The committee recommends approval.
3. The FCPS Executive Director of Finance requests a School Operating Fund supplemental appropriation in the amount of \$2,435,300. This amount represents CARES CRF funds for local education agencies. No local funds required. See attached memo, p. 10. The committee originally discussed advertising the item for a public hearing; however, the amount of the request is under the threshold that requires a public hearing. As a result, the action requested is the supplemental appropriation.
4. The WRAA requests an Airport Fund supplemental appropriation in the amount of \$190,000. This amount represents funds from an unbudgeted lease and will be used to pay existing bond

debt. No local funds required. See attached memo, p. 11. The committee recommends approval.

5. The WRAA requests an Airport Capital Fund supplemental appropriation in the amount of \$190,411.75. This amount represents unspent bond proceeds. No local funds required. See attached memo, p. 12. The committee recommends approval.
6. The Public Works Director requests a General Fund supplemental appropriation in the amount of \$4,515. This amount represents final invoice for design work for a training facility at the animal shelter. No local funds required as shelter donations are used for the project. See attached information, p. 13. The committee recommends approval.
7. The Sheriff requests a General Fund supplemental appropriation in the amount of \$7,408.76. This amount represents an auto insurance claim to be used for vehicle repair. No local funds required. See attached memo, p. 14 – 15. The committee recommends approval.
8. The Sheriff requests a General Fund supplemental appropriation in the amount of \$34,908.45. This amount represents restricted, reserved eSummons funds to be used for additional printers and scanners. See attached memo, p. 16 – 18. The committee recommends approval.

**NO ACTION REQUIRED:**

1. The FCPS Executive Director of Finance provided FY 2020 Year End Financial Reports and was available for discussion. See attached information, p. 19 – 46.
2. The Finance Director provided additional information on Sheriff's Department overtime and requested direction. See attached memo, p. 47 – 48. The committee requested further analysis.

**INFORMATION ONLY:**

1. The Finance Director provides a Fund 10 Transfer Report for September 2020. See attached, p. 49.
2. The Finance Director provides financial statements ending September 30, 2020. See attached, p. 50 – 60.

3. The Finance Director provides an FY 2020 Fund Balance Report ending October 7, 2020. See attached, p. 61.

Respectfully submitted,

FINANCE COMMITTEE

Judith McCann-Slaughter, Chairman

Charles DeHaven

Robert Wells

Jeffrey Boppe

Angela Rudolph-Wiseman

By *Cheryl B. Shiffler*


Cheryl B. Shiffler, Finance Director



# Frederick County Public Schools

Executive Director of Finance

Patty Camery  
cameryp@fcpsk12.net

DATE: September 16, 2020  
TO: Cheryl Shiffler, Frederick County Finance Director  
FROM: Patty D. Camery, FCPS Executive Director of Finance   
RE: FY 2021 Budget Items for Consideration by the Board of Supervisors

On September 15, 2020, the School Board approved the following budget adjustments which are subject to consideration and approval by the Board of Supervisors. Please include the following FY 2021 requests on the agenda for the County Finance Committee meeting scheduled for October 21, 2020.

## **Budget Adjustments to the School Operating Fund**

A budget adjustment to the School Operating Fund is requested for the \$294,942.57 which represents restricted grant funds received during FY 2020 and are to be used for specific purposes such as Apple Federal Credit Union Education Foundation, SOL Algebra Readiness program, Project Graduation and other miscellaneous grants.

## **Budget Adjustments to the Capital Projects Fund**

The School Board is requesting an FY 2021 budget adjustment to the School Capital Projects Fund for \$1,976,978.24 which represents the FY 2020 unobligated surplus in the School Operating Fund. Approval of this request will provide appropriation for funds to be spent on nineteen school buses.

cc: Dr. David T. Sovine, Superintendent  
Kris C. Tierney, County Administrator



## **BOS Finance Committee Meeting Fiscal Yearend 2020 Financial Report**

**Patty D. Camery**  
FCPS Executive Director of Finance  
October 14, 2020

1

## Funds to Discuss

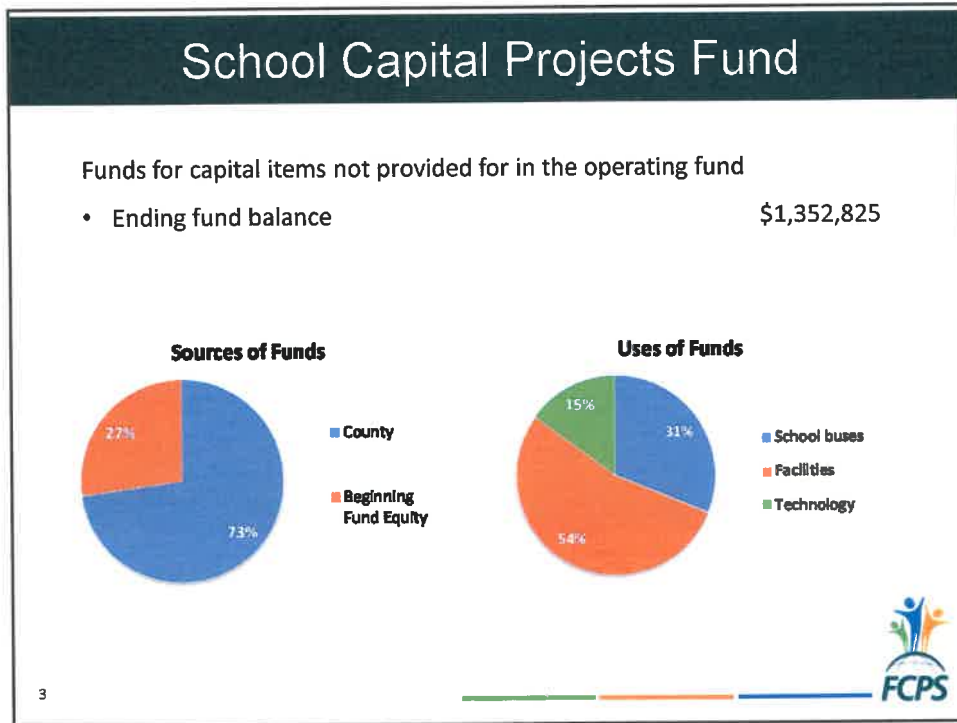
School Capital Projects Fund

School Debt Service Fund

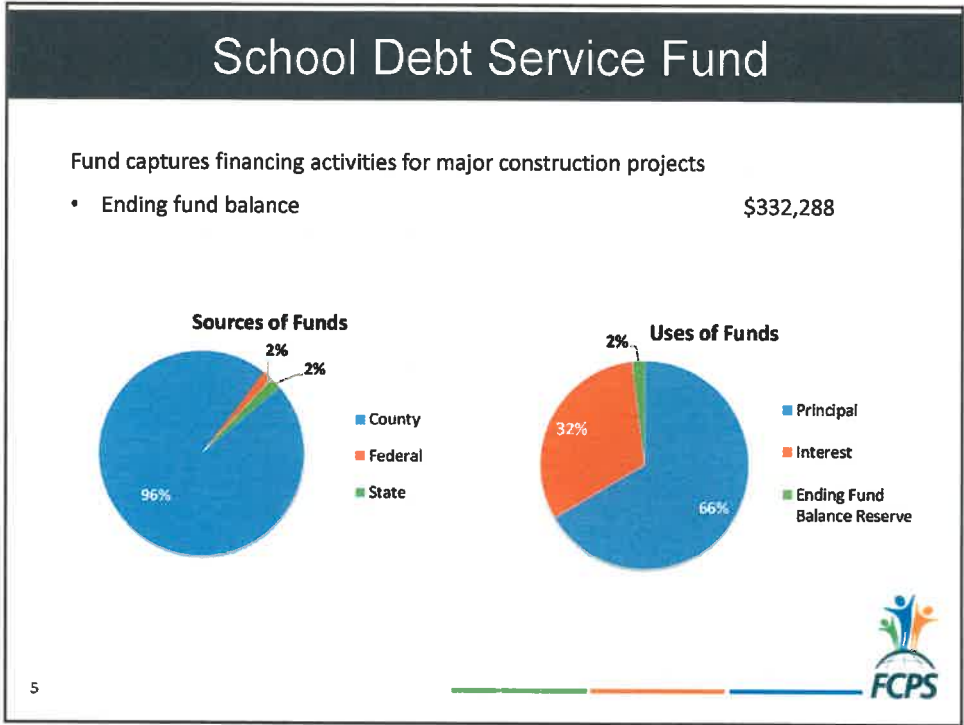
School Operating Fund



2



- ## School Capital Projects Fund
- 15 school buses
  - Technology devices and infrastructure equipment
  - JWHS stage lighting and sound
  - JWHS heat pump replacement
  - SHS water heater replacement
  - DJH and JWHS athletic building roof replacement
  - Traffic improvement at FCMS and GNS
  - SHS tennis court renovations
  - Phase 2 safety and security measures at various schools and SBO
  - Not completed by June 30<sup>th</sup>**
    - Stonewall and JWHS roof replacement
    - MHS MS4 storm water improvement
    - Some Technology devices backordered
- 
- 4



### School Operating Fund

<b>Total Operating Fund - Surplus</b>	<b>\$2,271,921</b>
Unobligated operating surplus funds	\$1,976,978
Restricted operating surplus funds	\$ 294,943

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## FY 2020 School Operating Fund Unobligated Surplus - \$1,976,978

	Surplus Funds
State Sales Tax Revenue	\$ 425,552
Savings in payroll expenditures	\$ 442,846
Savings in utilities & fuel	\$ 542,749
Savings due to spending freeze	\$ 565,831
<b>FY20 Unobligated Surplus</b>	<b>\$ 1,976,978</b>

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## FY 2020 School Operating Fund Restricted Funds - \$294,943

\$127,691.27	SOL Algebra Readiness
\$78,818.26	Apple Federal CUEF
\$45,060.97	E-rate
\$10,363.03	Virginia Tiered System of Support
\$31,825.54	Project Graduation
\$1,183.50	VA Star Program

8







# Frederick County Public Schools

## School Bus Fleet

(as of August 31, 2020)

**The average lifespan of a school bus is 12 to 15 years\***

### Age and Mileage

60 buses 5 or less years old  
 26 buses 6 to 10 years old  
 68 buses 11 to 15 years old  
 47 buses 16 to 20 years old  
 42 buses over 20 years old

86 buses less than 100,000 miles  
 32 buses 100,000 to 150,000 miles  
 39 buses 150,000 to 200,000 miles  
 36 buses 200,000 to 250,000 miles  
 50 buses over 250,000 miles

Year Purchased	New Routes	Replacements	Total	Funded in Original Budget	Funded with Remaining Prior Year Funds
FY17	9	4	13	5	8
FY18	0	17	17	6	11
FY19	1	5	6	0	6
FY20	3	15	18	8	10
FY21	1		1	1	

\*schoolbusfleet.com



# Frederick County Public Schools

Executive Director of Finance

Patty Camery  
cameryp@fcpsk12.net

**To:** Cheryl Shiffler, Frederick County Finance Director  
**From:** Patty Camery, FCPS Executive Director of Finance  
**Date:** October 14, 2020  
**Subject:** Supplemental Appropriation Request due to Federal Coronavirus Relief Funds (CRF) Awarded to Frederick County Public Schools

On October 9, 2020, Virginia school divisions were notified of additional funds awarded by Governor Northam for local education agencies from the federal Coronavirus Relief Fund (CRF). Frederick County Public School's CRF allocation is \$2,435,300 for school reopening expenses that:

- 1.) are necessary expenditures incurred due to the public health emergency with respect to Coronavirus Disease 2019 (COVID-19);
- 2.) were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the state or local government entity; and
- 3.) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.

Frederick County Public Schools requests a FY 2021 supplemental appropriation to the School Operating Fund for \$2,435,300. Please add to the next Board of Supervisors' meeting agenda for consideration.



## WINCHESTER REGIONAL AIRPORT

491 AIRPORT ROAD  
WINCHESTER, VIRGINIA 22602  
(540) 662-5786

### MEMORANDUM

To: Cheryl Shiffler, Frederick County Finance Director  
From: Nick Sabo, Winchester Regional Airport Authority Executive Director  
Date: October 7, 2020  
RE: Finance Committee Agenda Item | Supplemental Appropriation

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The Winchester Regional Airport Authority (WRAA) requests a supplemental appropriation for its FY20 operating budget totaling \$190,000.00. The funds represent a lump sum rent payment by an airport tenant in accordance with a lease amendment approved by the WRAA board of directors at its September 10, 2020 regular business meeting. Funds will be used to pay off an existing bond and alleviate monthly debt service. No local funds required.

Revenue: 3 - 017 - 018990 – 0010, Miscellaneous Revenue  
Expense: 4 - 017 - 081090 - 9101 - 000 – 000, Payment of Loans

We appreciate the continued support of Frederick County. Please advise if you have questions or need additional information.

Sincerely,

Nick Sabo, A.A.E.  
Executive Director



## WINCHESTER REGIONAL AIRPORT

491 AIRPORT ROAD  
WINCHESTER, VIRGINIA 22602  
(540) 662-5786

### MEMORANDUM

To: Cheryl Shiffler, Frederick County Finance Director  
From: Nick Sabo, Winchester Regional Airport Authority Executive Director  
Date: October 7, 2020  
RE: Finance Committee Agenda Item | Bond Proceeds

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The Winchester Regional Airport Authority (WRAA) requests a supplemental appropriation for its FY21 capital budget totaling \$190,411.75. The funds represent the bond proceeds remaining from the project "Acquire Hangar 509 and Relocate Gate". No local funds required.

Revenue: 3 - 085 - 041040 – 0002, Proceeds Loan  
Expense: 4 - 085 - 081030 - 8001 - 000 – 000, Machinery & Equipment

We appreciate the continued support of Frederick County. Please advise if you have questions or need additional information.

Sincerely,

Nick Sabo, A.A.E.  
Executive Director



MEMORANDUM

**TO:** Cheryl Shiffler, Director of Finance

**FROM:** Joe C. Wilder, Director of Public Works *JCW*

**SUBJECT:** Supplemental Appropriation Request  
Frederick County Esther Boyd Animal Shelter

**DATE:** October 14, 2020

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Recently, we attempted to construct a new training facility at the Frederick County Animal Shelter. Due to high bids that exceeded the project budget, we rejected the bids. In preparation of the project bid package, design work by Pennoni Associates and Design Concepts was procured. Funding for the entire project came from the animal shelter donation funds. No local funds have been used for the design work.

Once the project was closed out, we paid all final invoices from the consultants and the remaining funds were placed back in the donation fund reserve. However, Pennoni Associates forgot to submit a final invoice for design work performed on the project. Recently, Pennoni made us aware of the mistake and are requesting payment for this final invoice. The total payment due for the final invoice is \$4,515.00. Therefore, in order to make this payment, we are requesting a supplemental appropriation in the amount of \$4,515.00 be placed into line item 10-4305-3002-02 Professional Services-Engineering/Design from reserve fund line item 10-240-2501.

Please include this request on the next Finance Committee agenda.

JCW/kco

cc: file

10-240-2501 bal \$1,214,020

# FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE  
WINCHESTER, VIRGINIA 22602

540-662-6168  
FAX 540-504-6400

TO : Cheryl Shiffler Director of Finance  
FROM : Sheriff Lenny Millholland  
DATE : October 1, 2020  
SUBJECT : Insurance Reimbursement

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The Frederick County Sheriff's Office has received a check from VACoRP for an auto claim dated August 26, 2020. We are requesting \$7,408.76 be appropriated into the following line item. This amount was posted to 3-010-018990-0001

We're requesting this amount to be appropriated to line item 31020-3004-000-002

Thank you

LWM/adc

c.s. 9/22/20



**VACORP**

FREDERICK  
COUNTY

SEP 17 2020

FINANCE  
DEPARTMENT

September 10, 2020

Frederick County  
Attn: Jennifer Place  
107 North Kent Street  
Winchester, VA. 22601

Virginia Association of Counties Self Insurance Risk Pool  
Member: Frederick County  
Claim Number: 0342020269367  
Date of Loss: 8/26/2020

Dear Ms. Place:

Enclosed please find VACORP property damage check in the amount of \$7,408.76 for the repairs to the 2017 Ford Explorer VIN 0202 that was damaged on 8/26/2020. This payment was based on the appraisal submitted from *S&S Appraisal Services* for \$7,908.76 less the \$500.00 deductible.

If you should have any questions regarding this payment, please feel free to call me at 1-888-822-6772 ext. 174.

Sincerely,

Jared Mullen  
Claims Specialist

Enclosed – Check

# Frederick County Sheriff's Office



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 Coverstone Drive  
Winchester, Virginia 22602

Office (540) 662-6168  
Fax (540) 504-6400

TO: Cherly Shiffler, Director of Finance  
FROM: Sheriff Lenny Millholland  
SUBJECT: Transfer of Revenue Funds – eSummons  
DATE: September 24, 2020

Pursuant to §17.1-279.1, Code of Virginia, a fee is assessed as part of the costs in each criminal or traffic case in the Frederick County courts. Chapter 155, Article XII, Code of Frederick County, states the Treasurer shall hold funds subject to disbursement by the Board of Supervisors to the Sheriff of Frederick County solely to fund software, hardware, and associated equipment costs for the implementation and maintenance of an electronic summons systems.

As the Sheriff's Office continues to expand the use of the eSummons System, additional printers and scanners are required. For this reason, the Sheriff's Office requests that an additional \$34,908.45 be appropriated for the purchase of the following (estimated cost figures attached):

Quantity	Item	Cost
40	L-Tron Microphone-Style Driver's License Area Imaging Scanner Part Number: 4910LR-152-LTRK	\$15,120.00
40	L-Tron Magnetic Mount for 4910LR DL Reader, Part Number: 4910LR-MM	\$ 1,398.00
25	Seiko MP-A40-BT-00A - 203DPI MP-A40 Mobile Printer USB, Bluetooth 100MM/SEC 112MM/80MM, Part Number: MP-A40-BT-00A	\$17,174.75
30	Seiko Auto Adapter - 12 V DC, 24 V DC Input Voltage - 12 V DC Output Voltage - 1.20 A, Part Number: CC-A12-A1	\$1,170.60
10	Seiko USB Cable For MP-A40, Part Number: IFC-U01-1-E	\$45.10

- eSummons line item number is 3102-5409-000-005.
- The above items have been purchased in the past and have proven compatible with our existing system. All items were previously reviewed and approved by the County IT Department.
- eSummons Revenue balance report by Finance as of July 21, 2020 was \$192,096.85

Thank you,

A handwritten signature in blue ink, appearing to read 'Lenny Millholland', with a long horizontal flourish extending to the right.

Sheriff Lenny Millholland



## L-Tron 4910LR Next Gen Area-Imaging Scanner (4910LR-152-LTRK)



### L-Tron 4910LR Next Gen Area-Imaging Scanner (4910LR-152-LTRK)

TraCS compatible microphone 2D imaging scanner. Replaces 4710LR and 4810LR series Scanners

[Barcode Scanners](#) > [Wearable and Other Barcode Scanners](#)

by L-Tron Corporation • Part #: 4910LR-152-LTRK

2D Imaging Scanner which reads driver's license barcodes and captures images and signatures. Ideal for e-citation applications, accident/incident reporting and electronic ticketing applications. The 4910LR-152-LTRK kit contains all you need [Read More](#)

~~MSRP \$549.95~~

**\$378.00**

Save 30%

Add to Cart

## Magnetic Mount for the 4910LR DL Reader (4910LR-MM)

✓ 1 item added to your cart!



### Magnetic Mount for the 4910LR DL Reader (4910LR-MM)

by L-Tron Corporation • Part #: 4910LR-MM

~~\$54.95~~

**\$29.50**

[Continue Shopping](#)

[View Shopping Cart](#)

## MP-A40-BT-00A (Printer)



Sublimation Inkjet

Share | Save as Favorite



### Seiko Instruments MP-A40 - label printer - B/W - thermal line

Mfg Part: MP-A40-BT-00A (206 Part: 402488) UNSPSC: 4321208

**Availability: 4-6 Weeks**  
Orders placed today will ship within 4-6 weeks by air (RUSH order)

Was: ~~\$674.99~~ **SAVE \$187.01**  
**\$686.99** *advertised price*

**Claim Your 5% Discount**  
Create an account to get My C&W Advantage today

Add to Cart

[Learn More](#) (123) (1) (1)

#### Product Details

A40  
Label printer  
thermal line  
width: 248 millimeter  
USB 2.0  
Bluetooth 4.1  
ink bar

[View Full Product Details](#)

## CC-A12-A1 (12 volt Adapter)

### Seiko CC-A12-A1 Car Charger for MP-A40 Printer

**\$39.02**

Actual Weight: 1.00 lbs.  
Shipping Weight: 3.00 lbs.

[More Info](#)



## IFC-U01-1-E

[onlinecomponents.com](#)

Search by Keyword or Part Number



Home / All Products / Computer Products / Computer Peripherals / Embedded Printers / IFC-U01-1-E



DATA SHEET

Image is representational - see mfr. specs



Seiko Instruments GmbH

### IFC-U01-1-E

Seiko Instruments

USB Cable For MP-A40 - DPU-S445 and DPU-S245 Printers.

RoHS Compliant

Box Packaging

Set Notification

CERTIFICATE OF COMPLIANCE GUARANTEE

**Price Match Guarantee** - we'll meet or beat any authorized Competitor's published price.

PRICE MATCH

**IN STOCK: 73**

*Ships today from Phoenix, AZ if you order in 03:57:48*

**MINIMUM ORDER: 100**

**AVAILABLE IN LESS THAN MIN**  
 : 73

**ORDER INCREMENT: 100**

*Need More than 73? Enter quantity needed and add to cart for delivery estimates.*

**IMPORTANT NOTICE:**  
*Seiko Instruments products cannot be sold or shipped outside of the Americas.*

1 \$4.51

100 \$4.30

200 \$4.08

400 \$3.88

800+ \$3.68

[Click for Volume Discount](#)

Prices Shown Are Per Each

#### SPECS

#### DESCRIPTION

Supplier:	Seiko Instruments
Part No:	<a href="#">IFC-U01-1-E</a>
RoHS:	Yes
MTS:	8544429000
COO:	MY
ECCN:	EAR99
Supplier Standard Pack:	100
Unit of Measure:	Per Each

QTY:

ENTER QUANTITY

ADD TO CART



# Frederick County Public Schools

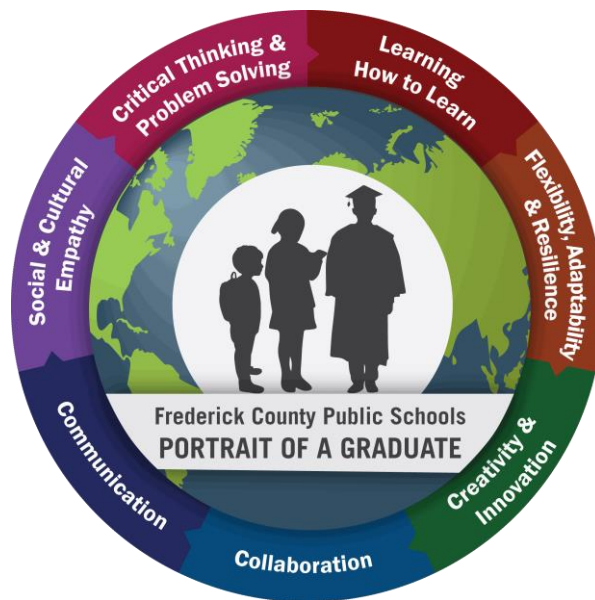


## Year-End Financial Reports Fiscal Year 2020

September 15, 2020

In this document are Frederick County Public Schools' year-end financial reports for fiscal year 2019-2020. As of the date of this report, the financials are unaudited. Included are the statements of operations for all funds managed by the school system.

This report summarizes the key activities within each fund. Please refer to the respective financial statement as you proceed through the text.



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## School Operating Fund

The unobligated surplus for the fiscal year 2020 school operating fund is \$1,976,978, which is 1.12% of the \$176,554,951 total school operating fund budget.

The operational highlights of the fiscal (and school year) 2019-2020

- Provided a division average 3.1 percent salary increase for all staff; the maximum average increase was 3.4% for teachers and the minimum average increase was 2.0% for administrators
- Enhanced the teacher pay table by increasing the starting salary to \$42,500
- Added a parent liaison to serve families from Redbud Run Elementary and Millbrook High schools
- Added senior teachers at Admiral Byrd and James Wood Middle Schools
- Improved student registration service at schools by extending registrars' contracts to 12 months
- Focused on student mental health and equity professional development
- Implemented the new division strategic plan
- Purchased 3 replacement/additional school buses with operating funds
- Served 13,915 students compared to a projected 13,770 student enrollment
- Pivoted to distance learning and implemented a spending freeze when schools suddenly closed in March due to the COVID-19 pandemic

Summary budget statistics

1. The original (beginning) budget for the school operating fund for FY 2020 was \$175,981,549.
2. Budget adjustments of \$573,402 resulted in the current budget balance of \$176,554,951 and included the following:
  - a. encumbrance or undelivered commitments of \$225,545
  - b. carry-forward restricted grant receipts of \$347,857 from FY 2019

Summary financial statistics

1. Actual FY 2020 revenues in the school operating fund were \$175,776,356.
2. Actual FY 2020 expenses and encumbrances totaled \$173,504,435.
3. Obligations for restricted programs valued at \$294,943 are a part of the year-end surplus and are reserved for appropriation to FY 2021.
4. An unobligated amount of \$1,976,978 remained at year-end.

Key factors contributing to the school operating fund unobligated surplus are shown in the chart below.

	Budget	Actual	Variance
State sales tax revenue	\$ 16,045,216	\$ 16,470,768	\$ 425,552
Budgetary savings in payroll expenditures	\$141,300,405	\$140,857,559	\$ 442,846
Budgetary savings in utilities and fuel due to COVID-19 school closures	\$ 4,028,624	\$ 3,485,875	\$ 542,749
Budgetary savings in schools and departmental expenditures due to spending freeze	\$ 29,726,832	\$ 29,161,001	\$ 565,831
<b>Unobligated Surplus for FY 2020</b>			<b>\$ 1,976,978</b>

The remaining portion of this section explains the financial activity and resulting variances.

## **Understanding the Operating Fund Variances**

The financial statement for the School Operating Fund is presented in a format reflecting two components of financial activity: unrestricted and restricted programs. The majority of the school division's programs and operations are funded by state and local (county) funds in the unrestricted component. While the school division must maintain minimum standards of quality with a mandated local match in most cases, the local school board allocates those funds with discretion aligned to planning goals. Therefore, the expenditures in this component are referred to as unrestricted.

The restricted program section shows the activity of grant funds received for specific use on designated programs. The budget and related financial activity align with the grant award amounts and spending period, creating budget to actual variances which could be misunderstood as local surpluses or deficits. For this reason, the format shown is designed to assist the reader with the distinction between the two.

## **Summary of Revenues and Expenditures**

Unrestricted revenues exceeded expenditures by \$2,589,425 [line 11]. The variance for each revenue source and expenditure category is described in the following text. This amount is offset by \$317,504 in restricted program variances [line 14] resulting in the total operating fund surplus of \$2,271,921 [line 15], which is reduced by \$294,943 [line 16] in carry-forward obligations. The bottom-line result is \$1,976,978 [line 17] in unobligated surplus for FY 2020.

### **Unrestricted Revenues:        \$169,209,342 [line 6]**

#### **Local Sources [line 1]**

- FCPS received \$688,550 in miscellaneous local revenue including fees and charges to students and the public, billings to other agencies, gifts and donations, rebates, refunds, and rental charges for the use of school division facilities. Funds received from these sources were more than projected by \$29,224.

#### **Commonwealth [line 2]**

- FCPS received \$81,499,219 in state revenue including Standards of Quality (SOQ) funds, sales tax receipts, incentive, categorical, lottery, and some miscellaneous funds were more than budgeted by \$423,273.
- Sales tax funding was more than budgeted by \$425,552 due to better than projected sales tax collections.
- All other state funding received was less than budgeted by \$2,279.

#### **Federal Government [line 3]**

- FCPS received \$3,006 in unrestricted, federal revenue. A small amount of funding is provided each year based on the amount of federal land in the county. There is no notable variance in this section.

#### **Local Government and Transfers [lines 4-5]**

- FCPS received \$87,018,567 from the County's General Fund – local government dollars. This total includes the prior year encumbrance and grant obligations, as well as the current year funding support from the local governing body.



**School Operating Fund – Continued**

**Unrestricted Expenditures: \$166,619,916 [line 10]**

**Instruction [line 7]**

- FCPS expended \$121,997,148 for costs associated with classroom instruction, student support services, library and media services, instructional support services, and school administrative offices in the areas of regular education, special education, vocational education, gifted education, and the other categories of instruction. Seventy percent of all expenditures are in this category. The positive variance of \$361,597 is attributable to expenditure savings in personnel, school budgets, and instructional departments.

**Instructional and Administrative Technology [line 8]**

- FCPS expended \$9,949,052 for costs associated with division technology – instructional, administrative, and operational categories. Six percent of all expenditures are in this category. Savings in employee compensation in other categories provided a transfer of additional funds to address technology equipment replacements and infrastructure support for distance learning during the last three months of the school year. The residual positive variance of \$92,404 is attributable to expenditure savings in personnel.

**Support Services [line 9]**

- FCPS expended \$34,673,717 for costs associated with supporting the operations of the school division, including administration, student attendance and health, transporting students, and maintaining facilities. Twenty percent of all expenditures are in this category. Savings in employee compensation and departmental budgets in other categories provided a transfer of funds to address facilities and support the Grab-N-Go meals program during COVID-19 school closures. The residual \$1,004,155 positive variance is due to personnel, spending freeze, vehicle fuel, and utility savings realized due to school closures.

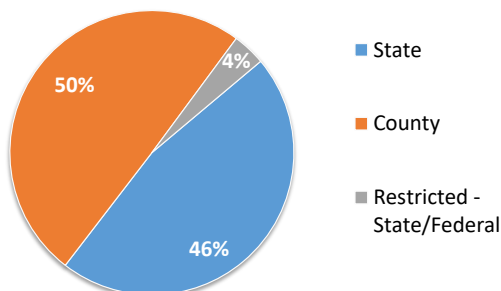
**Restricted Program Revenues and Expenditures [lines 12 - 14]**

Restricted Programs provide funding for specific initiatives. The majority of these revenues are based upon certain student populations or capabilities. Restricted program funding is associated with spending criteria as well as reporting criteria. The vast majority of restricted revenues come from the federal government, but a few are from state or miscellaneous sources. Restricted program revenues totaled \$6,567,014 for FY 2020, and program expenditures totaled \$6,884,519. The resulting negative balance of \$317,504 represents an amount of additional local funds toward those specific program budgets.

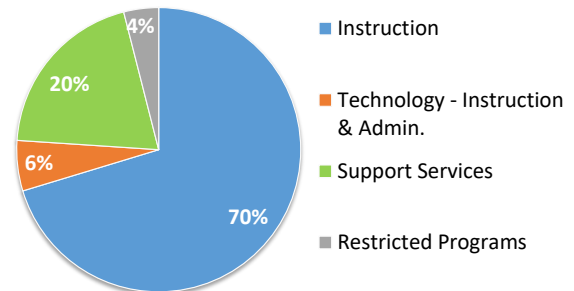
**FY 2020 Operating Surplus (Revenues Over Expenditures) \$2,271,921 [lines 15-17]**

The total operating surplus for FY 2020 of \$2,271,921 is reduced by the amount of revenue received for a special purpose, but has not yet been encumbered. These funds are obligations against the surplus funds, total \$294,943, and include: 1) \$127,691.27 for SOL Algebra Readiness, 2) \$78,818.26 for the Apple Federal Credit Union mentor teacher program, 3) \$45,060.97 for eRate, 4) \$31,825.54 for Project Graduation, 5) \$10,363.03 for Virginia Tiered Systems of Support and 6) \$1,183.50 for the VA Star program. A separate appropriation request will be submitted for these amounts to be approved by the Board of Supervisors. The unobligated surplus for FY 2020 is \$1,976,978.

**Sources of Funds**



**Uses of Funds**



Frederick County Public Schools

**School Operating Fund**

Year Ended June 30, 2020

	[a] 2018-19 Actual*	[b] 2019-20 Original Budget	[c] 2019-20 Adjusted Budget	[d] 2019-20 Actual*	[e] Variance from Adj. Budget
<b>SUMMARY</b>					
Revenue from Local/Other Sources	\$ 912,682	\$ 1,430,716	\$ 1,155,818	\$ 896,186	\$ (259,632)
Revenue from the Commonwealth	78,496,837	82,992,357	82,785,080	82,997,559	212,479
Revenue from the Federal Government	5,224,808	5,113,311	5,595,486	4,864,044	(731,442)
Revenue from Local Governing Body	83,377,453	86,445,165	87,018,567	87,018,567	-
<b>[A] TOTAL REVENUES</b>	<b>\$ 168,011,779</b>	<b>\$ 175,981,549</b>	<b>\$ 176,554,951</b>	<b>\$ 175,776,356</b>	<b>\$ (778,595)</b>
Instruction	\$ 119,105,240	\$ 125,529,969	\$ 122,358,745	\$ 121,997,148	\$ 361,597
Instruction - Restricted Programs	6,640,917	8,268,507	8,476,879	6,884,519	1,592,360
Technology - Instructional & Administrative	7,766,605	8,177,192	10,041,456	9,949,052	92,404
Support Services	33,110,496	34,005,881	35,677,871	34,673,717	1,004,155
<b>[B] TOTAL EXPENDITURES</b>	<b>\$ 166,623,259</b>	<b>\$ 175,981,549</b>	<b>\$ 176,554,951</b>	<b>\$ 173,504,435</b>	<b>\$ 3,050,516</b>
* Actual fiscal year expenditures includes encumbrances					
<b>[C] REVENUE OVER EXPENDITURES</b>	<b>\$ 1,388,520</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,271,921</b>	
<b>[D] Obligated Funds-Special Programs</b>	<b>\$ 347,857</b>			<b>\$ 294,943</b>	
<b>[E] LOCAL FUNDS UNOBLIGATED AT JUNE 30</b>	<b>\$ 1,040,663</b>			<b>\$ 1,976,978</b>	
<b>[F] Percentage Surplus of Total Budget</b>		0.61%		1.12%	

**Unrestricted Revenues**

[1] Revenue from Local Sources	\$ 779,488	\$ 659,326	\$ 659,326	\$ 688,550	\$ 29,224
[2] Revenue from Commonwealth	\$ 77,265,025	\$ 81,025,595	\$ 81,075,946	\$ 81,499,219	\$ 423,273
a Standards of Quality (SOQ)	54,757,562	55,051,795	55,301,600	55,301,600	-
b Sales Tax	15,205,440	16,045,216	16,045,216	16,470,768	425,552
c Incentive Accounts	518,000	2,916,712	2,923,264	2,910,160	(13,104)
d Categorical	100,971	101,477	80,966	80,966	-
e Lottery-Funded Programs	6,510,435	6,690,395	6,504,729	6,486,704	(18,025)
f Miscellaneous State	172,617	220,000	220,170	249,020	28,850
[3] Revenue from Federal Government	\$ 3,178	\$ 5,000	\$ 5,000	\$ 3,006	\$ (1,994)
[4] Transfers/ CarryOver/ Prior Year Encumbrances	\$ 1,046,279	\$ -	\$ 573,402	\$ 573,402	\$ -
[5] Local Funds-Board of Supervisors	\$ 82,331,174	\$ 86,445,165	\$ 86,445,165	\$ 86,445,165	\$ -
[6] Total Unrestricted Revenues	\$ 161,425,144	\$ 168,135,086	\$ 168,758,839	\$ 169,209,342	\$ 450,503

**Unrestricted Expenditures**

[7] Instruction	\$ 119,105,240	\$ 125,529,969	\$ 122,358,745	\$ 121,997,148	\$ 361,597
a Regular Education	88,141,527	92,335,826	89,795,658	89,723,771	71,887
b Special Education	20,405,380	22,221,341	21,665,390	21,509,120	156,270
c Vocational Education	8,003,950	8,325,410	8,245,478	8,122,601	122,877
d Gifted Education	945,748	1,017,693	1,015,820	1,010,819	5,001
e Other Education	1,417,025	1,441,190	1,430,895	1,425,533	5,362
f Summer School	174,443	171,550	173,776	173,741	35
g Adult Education	17,168	16,958	17,228	17,227	1
h Non-district Program	-	-	14,500	14,336	164
[8] Instructional & Administrative Technology	\$ 7,766,605	\$ 8,177,192	\$ 10,041,456	\$ 9,949,052	\$ 92,404
a Instructional Technology	1,746,327	1,543,751	3,442,990	3,442,989	1
b Instructional Support Technology	3,716,543	4,000,292	3,780,111	3,737,264	42,847
c Administrative & Operations Support Technology	2,303,735	2,633,149	2,818,355	2,768,799	49,556
[9] Support Services	\$ 33,110,496	\$ 34,005,881	\$ 35,677,871	\$ 34,673,717	\$ 1,004,155
a Administration, Attendance & Health	7,334,434	7,729,157	7,419,222	7,217,805	201,417
b Pupil Transportation Services	9,747,058	10,392,470	10,331,881	10,063,387	268,494
c Operation and Maintenance	15,118,110	14,940,223	14,897,295	14,364,887	532,407
d School Nutrition Services	-	-	583,091	583,090	1
e Facilities	355,185	395,324	1,869,301	1,867,466	1,835
f Fund Transfers	555,709	548,707	577,082	577,082	1
[10] Unrestricted Expenditures	\$ 159,982,342	\$ 167,713,042	\$ 168,078,072	\$ 166,619,916	\$ 1,458,156
[11] Unrestricted Revenue Over/(Under) Expense	\$ 1,442,802			\$ 2,589,425	

Numbers may not add correctly due to rounding.

**School Operating Fund**

Year Ended June 30, 2020

	[a] 2018-19 Actual*	[b] 2019-20 Original Budget	[c] 2019-20 Adjusted Budget	[d] 2019-20 Actual*	[e] Variance from Adj. Budget
<b>Restricted Programs Revenue</b>					
<b>Revenue from Local/Other Sources</b>	\$ 133,194	\$ 771,390	\$ 496,492	\$ 207,635	\$ (288,856)
a eRate Program	23,554	355,955	81,057	23,554	(57,503)
b Bridges to Success-Apple Federal CU	45,000	50,000	50,000	35,000	(15,000)
c NOAA Grant	53,615	-	-	-	-
d Claude Moore Foundation	10,024	115,435	123,911	88,081	(35,829)
e VA Star	1,000	-	1,000	1,000	-
f Virginia Printing Foundation	-	-	60,000	60,000	-
g Excess Appropriation	-	250,000	180,524	-	(180,524)
<b>Revenue from Commonwealth</b>	\$ 1,231,812	\$ 1,966,762	\$ 1,709,135	\$ 1,498,340	\$ (210,794)
a Regional Juvenile Detention Center	601,524	615,000	615,000	612,492	(2,508)
b Special Education - In-Jail	98,598	106,000	106,000	100,481	(5,519)
c Early Reading Intervention	219,411	221,501	267,473	267,473	-
d SOL Algebra Readiness	116,435	116,435	124,674	124,674	-
e Virginia Preschool Initiative	-	208,447	208,447	208,447	-
f Other Special State Programs	195,844	149,379	186,517	184,773	(1,744)
g Excess Appropriation	-	550,000	201,024	-	(201,024)
<b>Revenue from Federal Government</b>	\$ 5,221,630	\$ 5,108,311	\$ 5,590,486	\$ 4,861,038	\$ (729,447)
a Title I, Part A	1,397,605	1,469,571	1,532,523	1,387,365	(145,158)
b Title I, Part D	63,448	54,631	107,940	46,535	(61,405)
c Title II, Part A Improve Teacher Quality	241,092	430,775	493,461	409,502	(83,959)
d Title III, Part A LEP	91,763	78,016	126,994	89,057	(37,937)
e Title IV, Part A	81,519	100,646	163,147	150,609	(12,538)
f Title VI-B IDEA Regular	2,461,888	2,667,455	2,906,054	2,515,701	(390,354)
g Title VI-B IDEA Preschool	46,964	46,964	46,964	48,667	1,703
h Perkins Vocational	163,987	160,253	169,435	169,635	200
i Virginia Preschool Initiative Plus	673,364	-	43,967	43,967	-
j Other Miscellaneous Grants	-	-	-	-	-
k Excess Appropriation	-	100,000	-	-	-
[12] <b>Total Restricted Revenues</b>	\$ 6,586,636	\$ 7,846,463	\$ 7,796,112	\$ 6,567,014	\$ (1,229,098)
<b>Restricted Program Expenditures</b>					
a eRate Program	8,985	355,955	102,564	-	102,564
b Bridges to Success - Apple Federal CU	46,166	50,000	85,307	41,488	43,818
c NOAA Grant	53,615	-	-	-	-
d Claude Moore Foundation	10,024	115,435	123,911	88,081	35,829
e Chain of Checks-Mental Health	6,375	-	40,213	40,213	-
f VA Star	1,205	-	2,871	1,687	1,184
g Virginia Printing Foundation	-	-	60,000	60,000	-
h Regional Juvenile Detention Center	593,664	615,000	615,000	604,658	10,342
i Special Education - In-Jail	98,598	106,000	106,000	100,481	5,519
j Early Reading Intervention	299,106	362,997	362,997	304,121	58,876
k SOL Algebra Readiness	190,178	190,814	370,758	243,067	127,691
l Virginia Preschool Initiative & Plus	646,572	460,000	503,967	457,170	46,797
m Other Special State Programs	185,208	150,959	222,190	175,348	46,841
n Title I, Part A	1,397,605	1,469,571	1,532,523	1,387,365	145,158
o Title I, Part D	63,448	54,631	107,940	46,535	61,405
p Title II, Part A Improve Teacher Quality	241,092	430,775	493,461	409,502	83,959
q Title III LEP	91,763	78,016	126,994	89,057	37,937
r Title IV, Part A	81,519	100,646	163,147	150,609	12,538
s Title VI-B	2,461,888	2,667,455	2,906,054	2,515,701	390,354
t Perkins Vocational	163,907	160,253	169,435	169,435	-
u Excess Appropriation	-	900,000	381,548	-	381,548
[13] <b>Total Restricted Expenditures</b>	\$ 6,640,917	\$ 8,268,507	\$ 8,476,879	\$ 6,884,519	\$ 1,592,360
[14] <b>Restricted Revenue Over/(Under) Expense</b>	\$ (54,282)			\$ (317,504)	
[15] <b>All Revenue Over/(Under) Expense</b>	\$ 1,388,520			\$ 2,271,921	
[16] <b>Obligated Funds-Special Programs</b>	347,857			294,943	
[17] <b>LOCAL FUNDS UNRESTRICTED AND UNOBLIGATED AT JUNE 30</b>	\$ 1,040,663			\$ 1,976,978	

Numbers may not add correctly due to rounding.

## School Nutrition Fund

The school nutrition fund completed FY 2020 with expenditures in excess of revenues of \$206,915, decreasing the fund balance. Fund balance supported operational costs as meal sales were less than expected due to the COVID-19 school closures.

On average, 48 percent of students participated in the food service program through March 13, 2020, before schools closed due to the COVID-19 pandemic. Lunch prices for a full-priced meal were \$2.60 for elementary, \$2.85 for middle, and \$2.85 regular lunch/\$2.95 pizza lunch for high school students. Other items are sold on an à la carte basis. About 38 percent of students were eligible for free or reduced-priced meals, reimbursed by the federal government. After March 13, 2020, the school nutrition program served 180,033 Grab-N-Go breakfasts and lunches to school age children. The federal government and School Operating Fund subsidized the cost of Grab-N-Go meals. In total, FCPS served 1,266,180 meals in FY 2020 (about 300,000 less meals than budgeted).

Operational expenditures were less than budgeted, but greater than expected for the actual number of meals served. Food and supply costs averaged \$1.58 per meal – up from a budgeted \$1.27 food cost per meal.

### Revenue Variances:

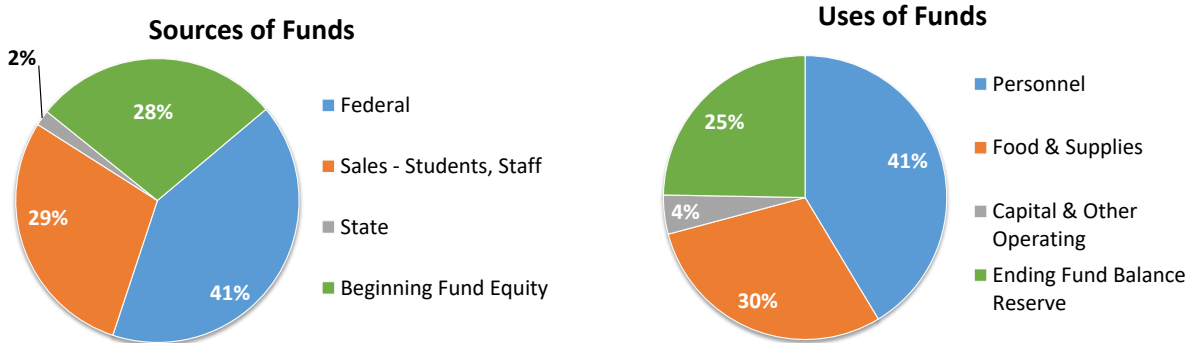
Compared to budget, revenues from full-priced lunch sales and federal meals reimbursement were \$977,631 less than expected due to less meals served. A transfer of \$39,717 from the School Operating Fund paid for uncollectible student meal charges as federal guidelines prevent using school nutrition funds for this purpose.

### Expenditure Variances:

Compared to budget, expenditures were \$2,570,716 less than expected. \$1,800,000 of the total expenditure variance represents excess appropriation of prior year fund balance. The excess appropriation is carried forward to use if needed. The other operational variances are the result of the following:

- Labor cost was \$371,161 less than planned due to position vacancies and savings in substitute employees due to school closure.
- Food and supply costs were \$198,962 less than planned due to the number of meals served.
- Contracted services, utilities, travel, and capital replacement expenses ended the year with a positive variance of \$200,593.

The fund ended the fiscal year with \$1,577,904 in fund balance. Of this amount, \$331,400 is the inventory value which is non-spendable. The fund balance is within best practice amounts, averaging almost three months of operating expenses. Fund balance is carried-forward to the next fiscal year for school nutrition operations.



Frederick County Public Schools  
**School Nutrition Fund**  
 Year Ended June 30, 2020

	[a] <u>Actual 2017-18</u>	[b] <u>Actual 2018-19</u>	[c] <u>Adjusted Budget 2019-20</u>	[d] <u>Actual 2019-20</u>	[e] <u>Variance from Adj Budget</u>
[1] <b>Beginning Balance July 1</b>	\$ 2,414,992	\$ 2,640,430	\$ 1,800,000	\$ 1,784,819	\$ (15,181)
<b>Revenues:</b>					
[2] Interest on Bank Deposits	\$ 27,981	\$ 27,552	\$ 22,000	\$ 12,678	\$ (9,322)
[3] Type A Lunches	1,417,057	1,483,929	1,658,501	1,125,808	(532,693)
[4] Breakfast Program	162,408	187,790	221,301	149,501	(71,800)
[5] All Other Sales and Adults	624,554	634,469	638,653	484,582	(154,071)
[6] Other Receipts	71,515	65,684	78,514	61,017	(17,497)
[7] State School Food Payments	103,208	107,190	102,003	112,328	10,325
[8] Federal Meals Reimbursement	2,655,172	2,712,947	2,842,585	2,615,295	(227,290)
[9] Transfers From School Operating	<u>19,522</u>	<u>19,411</u>	<u>15,000</u>	<u>39,717</u>	<u>24,717</u>
[10] <b>Total Revenues</b>	\$ 5,081,416	\$ 5,238,972	\$ 5,578,557	\$ 4,600,926	\$ (977,631)
Total Revenues and Beginning Balance	\$ 7,496,408	\$ 7,879,402	\$ 7,378,557	\$ 6,385,745	
<b>Expenditures:</b>					
[11] Salaries	\$ 1,786,343	\$ 1,951,786	\$ 2,119,589	\$ 1,850,401	\$ 269,187
[12] Fringe Benefits	746,098	790,966	892,431	790,456	101,974
[13] Contractual Services	90,247	78,712	172,052	163,876	8,176
[14] Utilities, Travel and Misc	69,336	75,320	95,805	88,755	7,050
[15] Food and Supplies	1,977,860	2,303,493	2,082,231	1,883,269	198,962
[16] Capital Outlay	186,095	894,307	216,450	31,083	185,367
[17] Planned Carryforward to Next Year	<u>-</u>	<u>-</u>	<u>1,800,000</u>	<u>-</u>	<u>1,800,000</u>
[18] <b>Total Expenditures</b>	\$ 4,855,978	\$ 6,094,582	\$ 7,378,557	\$ 4,807,841	\$ 2,570,716
[19] <b>Revenue Over / (Under) Expenditures</b>	\$ 225,438	\$ (855,610)	\$ -	\$ (206,915)	
[20] <b>Ending Balance June 30</b>	<u>\$ 2,640,430</u>	<u>\$ 1,784,819</u>	<u>\$ -</u>	<u>\$ 1,577,904</u>	
[21] Balance Nonspendable, Inventory	\$ 232,432	\$ 279,516		\$ 331,400	
[22] Balance Committed	\$ 2,407,998	\$ 1,505,303		\$ 1,246,504	

Numbers may not add correctly due to rounding.

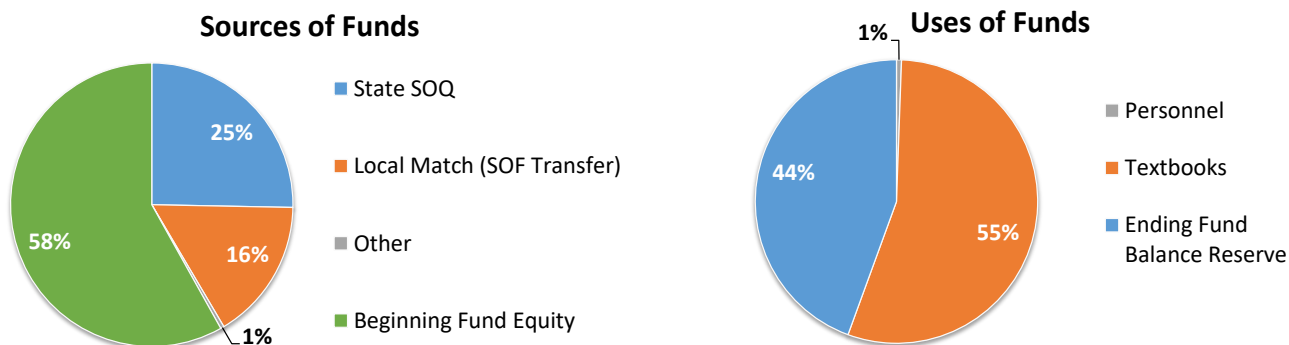
## School Textbook Fund

The textbook fund completed the year with expenditures in excess of revenues of \$1,025,868, resulting in an ending fund balance to \$906,178. The primary source of revenue for this fund comes from the Standards of Quality funding provided by the state. The state funds require a local match equal to the composite index percentage and are provided through a transfer from the School Operating Fund.

Beginning fund balance for the School Textbook Fund was \$1,932,045. Revenues plus the beginning fund balance provide for the total available funds of \$3,323,872. For FY 2020, state funds of \$841,202 plus \$537,365 in local matching funds, and \$13,259 in miscellaneous receipts for interest and fees totaled \$1,391,826 in revenue.

Textbook purchases replaced worn textbooks, provided new reading textbooks for elementary schools, and provided new English textbooks for middle schools. Textbook purchases can be either hard copy or digital formats. Total expenditures on textbooks and a part-time employee to manage the textbook inventory equaled \$2,417,694 for the year.

The textbook fund balance increases and decreases over time as it supports the year-to-year disbursements driven by the timing of required textbook adoptions. Textbook fund balance is committed to the next fiscal year to support future textbook adoptions.



Frederick County Public Schools  
**School Textbook Fund**  
Year Ended June 30, 2020

	[a] <b>2017-18 Actual</b>	[b] <b>2018-19 Actual</b>	[c] <b>2019-20 Budget</b>	[d] <b>2019-20 Actual</b>	[e] <b>Variance</b>
[1] <b>Beginning Balance July 1</b>	\$ 2,686,747	\$ 2,911,443	\$ 1,730,367	\$ 1,932,045	\$ 201,678
<b>Revenues:</b>					
[2] Interest on Bank Deposits	\$ 32,635	\$ 39,065	\$ 20,000	\$ 12,787	\$ (7,213)
[3] Sale of Textbooks/ Lost Fees	1,971	1,552	6,500	472	(6,028)
[4] State Reimbursements	895,167	825,960	835,475	841,202	5,727
[5] Transfers From Other Funds	570,512	536,298	533,707	537,365	3,658
[6] <b>Total Revenues</b>	\$ 1,500,286	\$ 1,402,875	\$ 1,395,682	\$ 1,391,826	\$ (3,856)
Total Revenues and Beginning Balance	\$ 4,187,033	\$ 4,314,318	\$ 3,126,049	\$ 3,323,872	
<b>Expenditures:</b>					
[7] Salaries	\$ 17,971	\$ 19,183	\$ 19,722	\$ 19,721	\$ 2
[8] Fringe Benefits	4,855	5,057	5,199	5,183	16
[9] Contractual Services	-	-	-	-	-
[10] Payments to Publishers	1,252,764	2,358,033	2,871,071	2,392,791	478,280
[11] Planned Carryforward to Next Year	-	-	230,057	-	230,057
[12] <b>Total Expenditures</b>	\$ 1,275,589	\$ 2,382,272	\$ 3,126,049	\$ 2,417,694	\$ 708,355
[13] <b>Revenues Over / (Under) Expenditures</b>	\$ 224,696	\$ (979,398)	\$ (1,730,367)	\$ (1,025,868)	\$ 704,499
[14] <b>Ending Balance June 30</b>	<u>\$ 2,911,443</u>	<u>\$ 1,932,045</u>	<u>\$ -</u>	<u>\$ 906,178</u>	
[15] Balance Committed	\$ 2,911,443	\$ 1,932,045		\$ 906,178	

Numbers may not add correctly due to rounding.

# School Capital Projects Fund

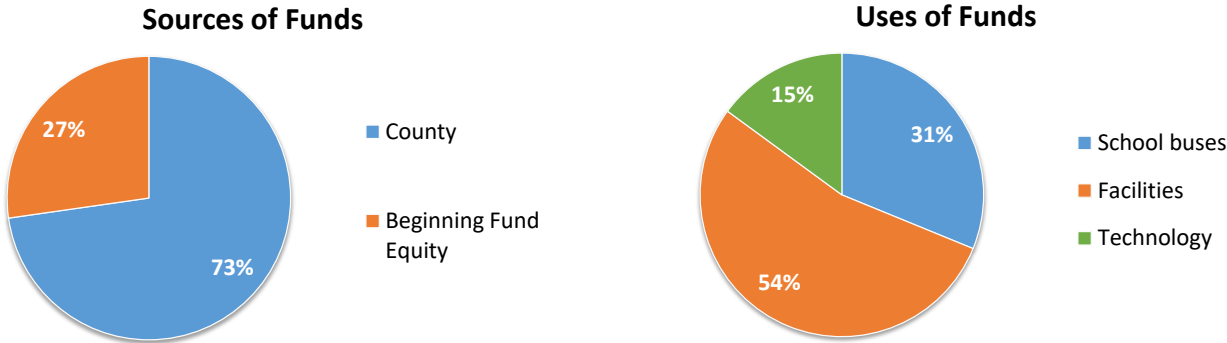
The school capital projects fund is for the purchase of capital items not provided for in the annual school operating fund. This fund typically receives revenue from the local governing body through direct appropriation or through the transfer of funds from prior year school operating fund remaining balances.

FCPS used the beginning fund balance of \$1,889,268 and a transfer of \$5,040,663 from the county to purchase the following items/projects related to student transportation, technology, and facilities.

- 15 school buses
- Technology devices and infrastructure equipment
- James Wood High School stage sound and lighting replacement project
- James Wood High School heat pump replacement
- James Wood High School roof replacement
- Stonewall Elementary School roof replacement
- Sherando High School water heater replacement
- Millbrook High School EPA MS4 stormwater improvements
- Dowell J. Howard roof replacement
- Traffic improvements at Frederick County Middle and Gainesboro Elementary schools
- James Wood High School athletic building roof replacement
- Sherando High School tennis court renovations
- Phase 2 safety and security measures at various schools and central office

As of June 30, 2020, items/projects were in various stages of planning, completion, or payment. The balance of \$1,352,825 will carry forward into FY 2021.

Some of the items listed above should be supported by a sufficient funding level in the operating fund because they are part of the larger scope of the annual operating responsibilities of the school division. Restoration of such funding in the operating budget will allow this fund to return to the practice of using it for special projects outside the operating fund norm, yet too small in scope for the construction fund.





Frederick County Public Schools  
**School Capital Projects Fund**  
 Year Ended June 30, 2020

	[a]	[b]	[c]	[d]	[e]
	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Budget</b>	<b>2019-20 Actual</b>	<b>Variance from Adjusted Budget</b>
[1] <b>Beginning Balance July 1</b>	\$ 1,220,062	\$ 1,397,186	\$ 1,889,268	\$ 1,889,268	\$ -
<b>Revenues:</b>					
[2] Other Receipts					
[3] Local Funds - Frederick County	\$ 3,088,287	\$ 3,564,000	\$ 5,040,663	\$ 5,040,663	\$ -
[4] Transfers from Other Funds	-	-	-	-	-
[5] <b>Total Revenues</b>	<u>\$ 3,088,287</u>	<u>\$ 3,564,000</u>	<u>\$ 5,040,663</u>	<u>\$ 5,040,663</u>	<u>\$ -</u>
Total Revenues and Beginning Balance	\$ 4,308,349	\$ 4,961,186	\$ 6,929,931	\$ 6,929,931	
<b>Expenditures:</b>					
[6] Capital Outlay	<u>\$ 2,911,163</u>	<u>\$ 3,071,919</u>	<u>\$ 6,929,931</u>	<u>\$ 5,577,106</u>	<u>\$ 1,352,825</u>
[7] <b>Total Expenditures</b>	<u>\$ 2,911,163</u>	<u>\$ 3,071,919</u>	<u>\$ 6,929,931</u>	<u>\$ 5,577,106</u>	<u>\$ 1,352,825</u>
[8] <b>Ending Balance June 30</b>	<u><u>\$ 1,397,186</u></u>	<u><u>\$ 1,889,268</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,352,825</u></u>	
[9] Balance Reserve for Encumbrances	\$ 1,003,150	\$ 589,268		\$ 687,379	
[10] Balance Committed	\$ 394,036	\$ 1,300,000		\$ 665,446	

Numbers may not add correctly due to rounding.

## Construction Fund

The active construction projects for FY 2020 were construction of Jordan Springs Elementary School and replacement Robert E. Aylor Middle School.

A project-to-date summary is shown below and is provided in a different format on the financial statement. The amounts shown in bold represent active project balances at year-end, which will be automatically re-appropriated in the next fiscal year to continue the project.

### Jordan Springs Elementary School:

Beginning project amount	\$ 28,500,000.00
Expenditures through June 30, 2020	\$ (24,320,925.25)
O/S Encumbrances @ June 30, 2020	\$ <u>(2,518,386.15)</u>
Remaining project balance	\$ <b><u>1,660,688.60</u></b>

Cash received – bond proceeds	\$ 24,385,000.00
Cash received – premium proceeds	\$ 2,191,634.80
Cash received – interest earnings	\$ 604,105.35
Cash received – other sources	\$ 1,516,962.50
Cash transferred from other projects	\$ 54,377.15
Cash disbursed for project	\$ (23,825,010.34)
Accounts Payable @ June 30, 2020	\$ <u>(495,914.91)</u>
Cash/A/P balance @June 30, 2020	\$ <b><u>4,431,154.55</u></b>

### Fourth High School:

Beginning project amount	\$ 6,000,000.00
Expenditures through June 30, 2020	\$ (5,372,281.60)
O/S Encumbrances @ June 30, 2020	\$ <u>(185,504.85)</u>
Remaining project balance	\$ <b><u>442,213.55</u></b>

Cash received – bond proceeds	\$ 2,734,850.00
Cash received – premium proceeds	\$ 209,216.97
Cash received – interest earnings	\$ 4,733.58
Cash transferred – undesignated fund	\$ 2,500,000.00
Cash received from other projects	\$ 230,200.05
Cash disbursed for project	\$ (5,372,281.60)
Accounts Payable @ June 30, 2020	\$ -
Cash/A/P balance @June 30, 2020	\$ <b><u>306,719.00</u></b>

### Replacement Robert E. Aylor Middle School:

Beginning project amount	\$ 48,700,000.00
Expenditures through June 30, 2020	\$ (14,351,765.89)
O/S Encumbrances @ June 30, 2020	\$ <u>(31,539,022.50)</u>
Remaining project balance	\$ <b><u>2,809,211.61</u></b>

Cash received – bond proceeds	\$ 29,565,000.00
Cash received – premium proceeds	\$ 2,702,100.48
Cash received – interest earnings	\$ 297,067.52
Cash received – other sources	\$ -
Cash transferred from other projects	\$ -
Cash disbursed for project	\$ (11,156,554.88)
Accounts Payable @ June 30, 2020	\$ <u>(3,195,211.01)</u>
Cash/A/P balance @June 30, 2020	\$ <b><u>18,212,402.11</u></b>

### Armel Addition:

Beginning project amount	\$ 500,000.00
Expenditures through June 30, 2020	\$ (471,563.00)
O/S Encumbrances @ June 30, 2020	\$ <u>(7,770.00)</u>
Remaining project balance	\$ <b><u>20,667.00</u></b>

Cash received – bond proceeds	\$ -
Cash received – premium proceeds	\$ -
Cash received – interest earnings	\$ -
Cash received from other projects	\$ 500,000.00
Cash disbursed for project	\$ (471,563.00)
Accounts Payable @ June 30, 2020	\$ -
Cash/ A/P balance as of June 30, 2020	\$ <b><u>28,437.00</u></b>

Frederick County Public Schools  
**Construction Funds**  
Year Ended June 30, 2020

	[a]	[b]	[c]	[d]		
	<u>Project Budget</u>	<u>Prior Years' Receipts</u>	<u>2019-2020 Actual Receipts</u>	<u>Cummulative Project Receipts</u>		
[1] <b>Beginning Balance July 1</b>			\$ 25,453,842			
<b>Revenues:</b>						
[2] Interest Income	\$ -	\$ 425,981	\$ 479,925	\$ 905,906		
[3] Proceeds from Bond Sale	80,200,000	37,208,713	24,579,089	61,787,802		
[4] Other Receipts	3,500,000	4,797,527	4,013	4,801,540		
[5] Miscellaneous	-	-	-	-		
[6] <b>Total Revenues</b>	\$ 83,700,000	\$ 42,432,221	\$ 25,063,027	\$ 67,495,248		
	[a]	[b]	[c]	[d]	[e]	[f]
	<u>Project Budget</u>	<u>Prior Years' Expenditures</u>	<u>2019-2020 Actual</u>	<u>Cummulative Project Expenditures</u>	<u>Outstanding Encumbrances</u>	<u>Remaining Project Balance</u>
<b>Expenditures:</b>						
[7] Jordan Springs Elementary School	\$ 28,500,000	\$ 9,060,785	\$ 15,260,140	\$ 24,320,925	\$ 2,518,386	\$ 1,660,689
[8] Armel Elementary Additions	500,000	471,563	-	471,563	7,770	20,667
[9] Replacement Robert E Aylor Middle School	48,700,000	2,124,244	12,227,522	14,351,766	31,539,023	2,809,212
[10] Fourth High School - Land & Design	6,000,000	5,321,786	50,495	5,372,282	185,505	442,214
[11] <b>Total Expenditures</b>	\$ 83,700,000	\$ 16,978,379	\$ 27,538,157	\$ 44,516,536	\$ 34,250,684	\$ 4,932,781
[12] <b>Ending Balance June 30</b>				<u>\$ 22,978,713</u>		

Numbers may not add correctly due to rounding.

# Debt Service Fund

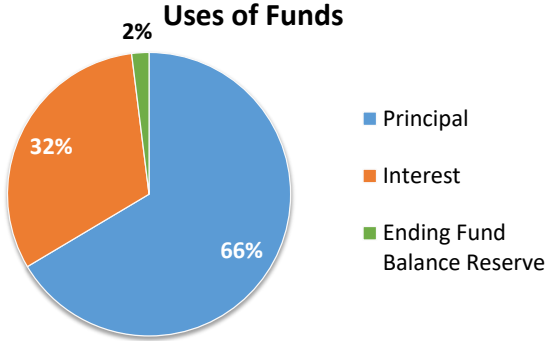
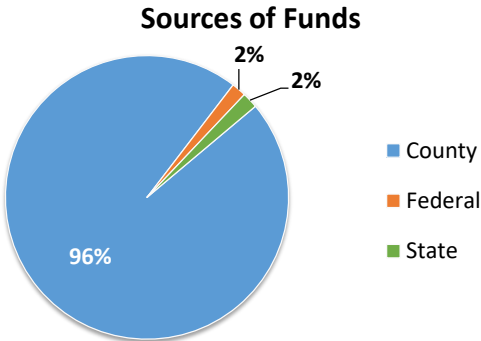
The Debt Service Fund accounts for principal and interest payments on general obligation bonds sold through the Virginia Public School Authority to finance major school construction projects.

During the fiscal year, FCPS received \$304,896 in refinancing credits from VPSA and \$279,948 from the federal government as an interest rebate subsidy for the Qualified School Construction Bonds (QSCB) program. Additionally, \$16,248,300 was received from the county. These revenues plus the beginning fund balance were used for the principal, interest, and administrative expenses for the 30 active debt issues covering 12 construction projects amortized over 20 years.

The FY 2020 principal, interest, and management fee payments totaled \$16,532,751. The end of year fund balance is \$332,288 due to lower than expected interest payments and greater than expected refinancing credits. The fund balance will support FY 2021 debt obligations.

A summary of the outstanding indebtedness is shown below.

Outstanding debt at June 30, 2019	\$123,996,315
New debt incurred during FY 2020	\$ 22,555,000
Principal payments on existing debt during FY 2020	<u>\$( 11,195,047)</u>
Outstanding debt at June 30, 2020	<u>\$135,356,268</u>



Frederick County Public Schools  
**Debt Service Fund**  
Year Ended June 30, 2020

	[a]	[b]	[c]	[d]	[e]
	<u>2017-18 Actual</u>	<u>2018-19 Actual</u>	<u>2019-20 Adjusted Budget</u>	<u>2019-20 Actual</u>	<u>Variance from Adjusted Budget</u>
[1] <b>Beginning Balance July 1</b>	\$ 30,470	\$ 20,823	\$ 23,282	\$ 31,896	\$ 8,614
<b>Revenues:</b>					
[2] State VPSA Credits	\$ 127,343	\$ 157,162	\$ 179,505	\$ 304,896	\$ 125,391
[3] Federal - QSCB	277,865	279,055	275,782	279,948	4,166
[4] Local Funds - Frederick County	15,972,475	14,579,320	16,248,300	16,248,300	-
[5] Transfers from Other Funds	-	-	-	-	-
[6] <b>Total Revenues</b>	\$ 16,377,683	\$ 15,015,537	\$ 16,703,587	\$ 16,833,143	\$ 129,556
<b>Expenditures:</b>					
[7] Principal Payments	\$ 10,784,583	\$ 10,341,220	\$ 11,195,047	\$ 11,195,047	\$ -
[8] Interest Payments	4,969,168	4,643,493	5,506,822	5,315,504	191,318
[9] Miscellaneous	16,100	19,750	25,000	22,200	2,800
[10] <b>Total Expenditures</b>	\$ 15,769,851	\$ 15,004,463	\$ 16,726,869	\$ 16,532,751	\$ 194,118
[11] Transfers to Other Funds	\$ 617,478	\$ -	\$ -	\$ -	
[12] <b>Ending Balance June 30</b>	<u>\$ 20,823</u>	<u>\$ 31,896</u>	<u>\$ -</u>	<u>\$ 332,288</u>	
[13] Balance Assigned	\$ 20,823	\$ 31,896		\$ 332,288	

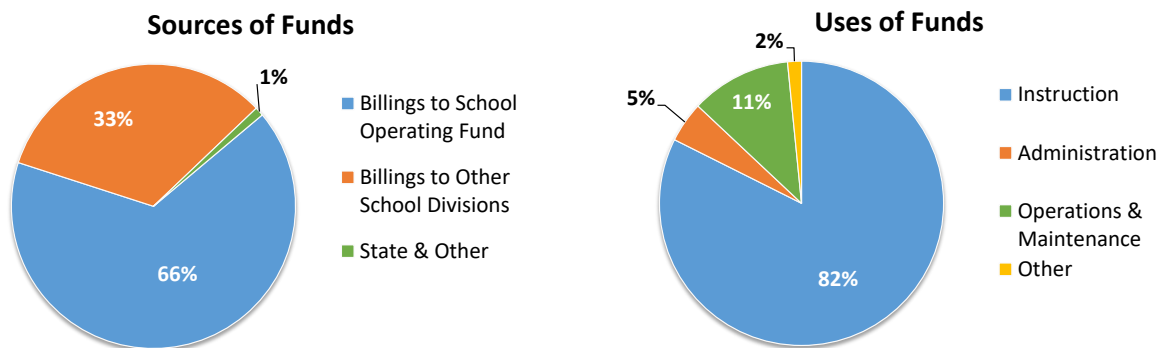
Numbers may not add correctly due to rounding.

## Northwestern Regional Educational Programs (NREP) Funds

Frederick County Public Schools is the fiscal agent for the NREP program. The school divisions of Winchester City and Frederick and Clarke Counties fund the program along with some federal and state dollars. The NREP program provides intense services to multiple disabled students, emotionally disabled students, autistic students, hearing impaired students, deaf/blind students, and preschoolers with various disabilities. The program also provides outreach services to daycares and homes, as well as occupational, physical, and speech therapy services. About 200 students receive services by this program; of which, 66 percent are FCPS students.

Total revenues were \$5,548,596 and were \$136,944 less than budgeted. This amount represents a reduction in the localities' contributions due to the distribution of the FY 2019 surplus of \$166,885, as well as positive variances in interest earnings, tuition payments, and revenue from other localities of \$29,942. Expenditure savings of \$787,486 were realized throughout the year. The residual surplus is \$517,428, which the localities will receive credit in FY 2021. The residual surplus is the result of vacancy and turnover savings in personnel and services, materials, and supplies due to COVID-19 school closures.

The NREP textbook fund concluded the year with a fund balance of \$10,115. The fund balance is accumulated over time and is assigned to future disbursements driven by textbook adoption requirements.



Frederick County Public Schools  
**Northwestern Regional Educational Programs (NREP) Funds**  
Year Ended June 30, 2020

	[a]	[b]	[c]	[d]	[e]
	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adjusted Budget</b>	<b>2019-20 Actual</b>	<b>Variance from Adj. Budget</b>
<b>OPERATING FUND</b>					
<b>Beginning Balance at July 1</b>	\$ 315,243	\$ 453,144	\$ 300,000	\$ 166,885	\$ (133,115)
<b>REVENUES:</b>					
[1] Interest	\$ 11,010	\$ 13,832	\$ -	\$ 3,472	\$ 3,472
[2] Tuition	7,967	5,640	-	4,080	4,080
[3] Revenue from Commonwealth	39,444	26,000	26,000	26,000	-
[4] Revenue from Other Localities	-	25,680	-	22,390	22,390
[5] Local Funds -- Frederick County, Winchester City, and Clarke County	-	-	-	-	-
	<u>4,849,322</u>	<u>4,780,015</u>	<u>5,659,540</u>	<u>5,492,655</u>	<u>(166,885)</u>
[6] <b>TOTAL REVENUES</b>	\$ 4,907,743	\$ 4,851,167	\$ 5,685,540	\$ 5,548,596	\$ (136,944)
<b>EXPENDITURES:</b>					
[7] Instruction	\$ 3,891,592	\$ 4,244,065	\$ 4,704,981	\$ 4,282,245	\$ 422,736
[8] Administration, Attendance & Health	202,805	210,356	240,443	239,946	497
[9] Pupil Transportation Services	5,858	4,795	5,000	3,345	1,655
[10] Operations and Maintenance	615,054	622,542	650,978	593,934	57,044
[11] Food Services	-	-	-	-	-
[12] Fund Transfers/Contingency	-	-	300,000	-	300,000
[13] Technology	54,532	55,669	84,138	78,584	5,555
	<u>4,769,842</u>	<u>5,137,426</u>	<u>5,985,540</u>	<u>5,198,054</u>	<u>787,486</u>
[14] <b>TOTAL EXPENDITURES</b>	\$ 4,769,842	\$ 5,137,426	\$ 5,985,540	\$ 5,198,054	\$ 787,486
[15] <b>Ending Balance at June 30</b>	<u>\$ 453,144</u>	<u>\$ 166,885</u>	<u>\$ -</u>	<u>\$ 517,428</u>	
[16] Balance Committed	\$ 453,144	\$ 166,885		\$ 517,428	
<b>TEXTBOOK FUND</b>					
<b>Balance at July 1</b>	\$ 63,010	\$ 49,524	\$ 40,000	\$ 40,255	\$ 255
<b>REVENUES:</b>					
[1] Interest	\$ 665	\$ 758	\$ -	\$ 201	\$ 201
[2] Transfers from NREP Operating Fund	-	-	-	-	-
[3] <b>TOTAL REVENUES</b>	<u>\$ 665</u>	<u>\$ 758</u>	<u>\$ -</u>	<u>\$ 201</u>	<u>\$ 201</u>
<b>EXPENDITURES:</b>					
[4] Payments for Textbooks	\$ -	\$ 10,027	\$ 40,000	\$ 26,738	\$ 13,262
[5] Payments for Technology Software/Devices	14,151	-	-	3,602	(3,602)
[6] <b>TOTAL EXPENDITURES</b>	<u>\$ 14,151</u>	<u>\$ 10,027</u>	<u>\$ 40,000</u>	<u>\$ 30,341</u>	<u>\$ 9,659</u>
<b>Balance at June 30</b>	<u>\$ 49,524</u>	<u>\$ 40,255</u>	<u>\$ -</u>	<u>\$ 10,115</u>	
[7] Balance Committed	\$ 49,524	\$ 40,255		\$ 10,115	

Numbers may not add correctly due to rounding.

## Private Purpose Funds

The school division maintains a private-purpose endowment fund and a private-purpose income fund. The endowment fund activity includes contributions and management expenses associated with the principal or corpus. The income fund activity includes miscellaneous restricted donations, interest postings, disbursements, and fund transfers. Fund balances are brought forward each year into the next fiscal period.

The fund balance at June 30, 2020, is comprised of the following:

	<b>Private-Purpose Endowment Balance</b>	<b>Private-Purpose Income Fund Balance</b>
Armstrong Foundation Scholarship	\$224,861	\$ 16,105
Della Stine Scholarship	\$ 13,465	\$ 1,229
Axalta Scholarship	N/A	\$ 0
Clyde & Alfretta M. Logan Scholarship	N/A	\$ 30,000
Millholland Scholarship	N/A	\$ 5,000
Bright Futures Program	N/A	\$216,049
Teacher of the Year	N/A	\$ 11
FCPS101	N/A	\$ 1,159
Preschool Donations	N/A	\$ 75,000
<b>Total</b>	<b>\$238,326</b>	<b>\$344,553</b>

### Private-Purpose Endowment Funds

- Armstrong Foundation Scholarship Fund—This fund accounts for funds provided by the Armstrong Foundation. Earnings are used to provide scholarships to deserving students of the Frederick County, Virginia schools.
- Della Stine Scholarship—This fund accounts for funds provided by a private donor. Earnings on fund assets may be used to provide a scholarship to a deserving student who attended Dowell J. Howard Learning Center.

### Private-Purpose Income Fund

- The Armstrong Foundation, Della Stine, Axalta, Clyde and Alfretta M. Logan, and Millholland Scholarship Funds are used for the restricted purpose of providing scholarships to students at the three Frederick County high schools. The two endowed funds are used to support the respective annual scholarship when interest income is insufficient.
- Bright Futures is a non-profit organization that helps schools connect student needs with resources that already exist in the community. Donated resources can be in the form of money, supplies, or time.
- The Teacher of the Year award is presented each year during convocation. The recipient receives a plaque, a ring featuring the school division’s logo, a Chromebook, and a spending account to be used for instructional materials, supplies, or travel.
- FCPS101 is a community engagement program designed to provide community members an opportunity to learn more about FCPS operations, instructional, and administration services. Costs of this program are funded through private donations.
- The Preschool Donation is provided to support preschool program operational expenses.



Frederick County Public Schools

**Private Purpose Funds**

Year Ended June 30, 2020

	[a] FY18-19 Private-Purpose Endowment	[b] FY18-19 Private-Purpose Income	[c] FY19-20 Private-Purpose Endowment	[d] FY19-20 Private-Purpose Income
[1] <b>Beginning Balance July 1</b>	\$ 238,326	\$ 139,752	\$ 238,326	\$ 206,622
<b>REVENUES:</b>				
[2] Interest on Bank Accounts	\$ -	\$ 7,385	\$ -	\$ 5,681
[3] Interest on Investments				
[4] Donations and Grants		118,282		228,184
[5] Transfers from Other Funds				
[6] Investment Earnings				
[7] <b>TOTAL REVENUES</b>	\$ -	\$ 125,667	\$ -	\$ 233,865
<b>EXPENDITURES:</b>				
[8] Personnel	\$ -	\$ 10,617	\$ -	\$ 11,201
[9] Scholarship Payments	-	15,500	-	500
[10] Other Expenses	-	5,306	-	8,424
[11] Other Operating Supplies	-	26,810	-	72,066
[12] Instructional Supplies	-	563	-	3,067
[13] Technology Hardware	-	-	-	676
[14] Transfers to Other Funds	-	-	-	-
[15] <b>TOTAL EXPENDITURES</b>	\$ -	\$ 58,797	\$ -	\$ 95,934
[16] <b>Ending Balance June 30</b>	<u>\$ 238,326</u>	<u>\$ 206,622</u>	<u>\$ 238,326</u>	<u>\$ 344,553</u>
[17] Balance Restricted	\$ 238,326	\$ 206,622	\$ 238,326	\$ 344,553

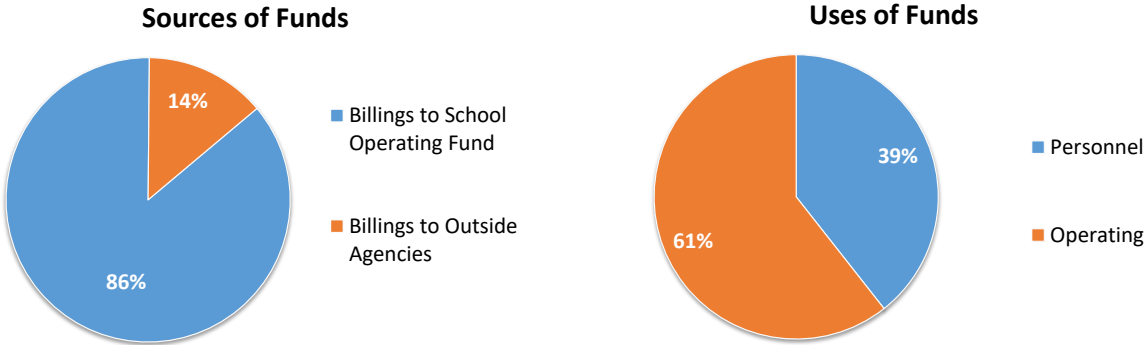
*Numbers may not add correctly due to rounding.*

# Consolidated Services Fund

The consolidated services fund accounts for the transaction activity associated with building services provided to county buildings and the Handley Regional Library, as well as vehicle services provided to the school division and outside agencies.

The transportation facility is located on Route 522 south and is equipped for fleet maintenance and fueling services to support the school division, some county offices and departments, and volunteer fire and rescue stations. The facility operations include vehicle repairs, tire changing, washing and fueling, and inspections. The facility is staffed by heavy-duty and light-duty mechanics. Most of the service mechanics hold Automotive Service Excellence (ASE) certifications in their respective fields. Fleet services are billed to user agencies on a cost recovery basis. The charges are comprised of full recovery of all direct and indirect expenses associated with the service provided.

FY 2020 revenues totaled \$2,853,326, and expenses totaled \$2,814,626. Revenues are over expenditures by \$38,700 and are added to fund balance. Ending fund balance of \$465,023 includes \$398,260 inventory value at fiscal yearend. The residual \$66,763 in fund balance is assigned and carried-forward to the next fiscal year to support consolidated services operation.



Frederick County Public Schools  
**Consolidated Services Fund**  
Year Ended June 30, 2020

	[a] <u>2017-18 Actual</u>	[b] <u>2018-19 Actual</u>	[c] <u>2019-20 Adjusted Budget</u>	[d] <u>2019-20 Actual</u>	[e] <u>Variance from Adj. Budget</u>
<b>Beginning Balance July 1</b>	\$ 333,598	\$ 379,182	\$ 438,152	\$ 426,324	\$ (11,828)
<b>[1] Revenue:</b>					
<b>[2] Building Services</b>					
Billings to Regional Library Board	6,618	7,518	9,000	11,046	2,046
Billings to County Government	2,470	613	6,000	58	(5,942)
<b>Sub-total Building Services</b>	<u>\$ 9,088</u>	<u>\$ 8,130</u>	<u>\$ 15,000</u>	<u>\$ 11,104</u>	<u>\$ (3,896)</u>
<b>[3] Vehicle Services</b>					
Billings to FCPS	\$ 2,453,672	\$ 2,609,433	\$ 2,620,943	\$ 2,461,009	\$ (159,934)
Billings to Outside Agencies	445,717	446,278	525,384	380,691	(144,692)
Other Receipts	1,510	758	521	521	0
<b>Sub-total Vehicle Services</b>	<u>\$ 2,900,898</u>	<u>\$ 3,056,469</u>	<u>\$ 3,146,848</u>	<u>\$ 2,842,221</u>	<u>\$ (304,627)</u>
<b>[4] Transfers from School Operating Fund</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>[5] Prior Year Encumbrances</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>[6] Total Receipts</b>	<u>\$ 2,909,987</u>	<u>\$ 3,064,599</u>	<u>\$ 3,161,848</u>	<u>\$ 2,853,326</u>	<u>\$ (308,522)</u>
<b>Total Receipts and Beginning Balance</b>	\$ 3,243,585	\$ 3,443,781	\$ 3,600,000	\$ 3,279,649	
<b>[7] Expenditures:</b>					
<b>[8] Building Services</b>					
County Administration Building	\$ 2,470	\$ 613	\$ 6,000	\$ 58	\$ 5,942
Bowman Regional Library	6,618	7,518	11,377	11,046	331
<b>Sub-total Building Services</b>	<u>\$ 9,088</u>	<u>\$ 8,130</u>	<u>\$ 17,377</u>	<u>\$ 11,104</u>	<u>\$ 6,273</u>
<b>[9] Vehicle Services</b>					
Salaries	\$ 737,965	\$ 770,090	\$ 941,521	\$ 807,137	\$ 134,384
Fringe Benefits	234,299	249,953	321,405	301,527	19,878
Purchased Services	33,614	36,274	242,336	33,461	208,875
Other Charges	87,833	82,487	94,655	60,796	33,858
Materials and Supplies	1,754,803	1,870,524	1,982,706	1,600,600	382,106
Capital Outlay	6,800	-	-	-	-
<b>Sub-total Vehicle Services</b>	<u>\$ 2,855,314</u>	<u>\$ 3,009,327</u>	<u>\$ 3,582,623</u>	<u>\$ 2,803,521</u>	<u>\$ 779,101</u>
<b>[10] Total Expenditures</b>	<u>\$ 2,864,403</u>	<u>\$ 3,017,458</u>	<u>\$ 3,600,000</u>	<u>\$ 2,814,626</u>	<u>\$ 785,374</u>
<b>[11] Revenues Over/ (Under) Expenditures</b>	<u>\$ 45,584</u>	<u>\$ 47,141</u>		<u>\$ 38,700</u>	
<b>[12] Ending Balance June 30</b>	<u><u>\$ 379,182</u></u>	<u><u>\$ 426,324</u></u>		<u><u>\$ 465,023</u></u>	
<b>[13] Balance Nonspendable, Inventory</b>	\$ 367,788	\$ 413,912		\$ 398,260	
<b>[14] Balance Assigned</b>	\$ 11,394	\$ 12,412		\$ 66,763	

Numbers may not add correctly due to rounding.

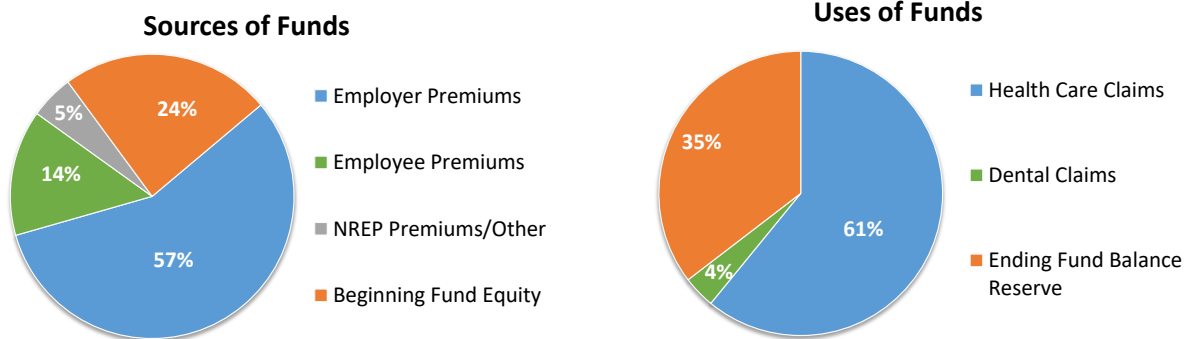
## Insurance Reserve Fund

The insurance reserve fund accounts for premiums received and health claims and health clinic activities paid for participating employees. The fund balance is generated from medical and dental premiums paid by the school system and employees exceeding insurance carrier payments for those claims. Likewise, the fund balance could decrease for claims and activities exceeding premiums collected. A range for projected claims expense and health care utilization is prepared by the insurance carrier. Premiums are set within the projected range.

The health insurance program provided coverage for just over 1,800 FCPS employees and retirees plus their dependents. The program includes two medical plan options, one vision, and one dental plan—all provided by Anthem. The two medical plan options are known as KeyCare 25 and the Health Savings Account (HSA). Beginning school year 2020-21, participating employees and their dependents will have access to the new on-site health care clinic provided through partnership with Care Team, LLC. The on-site health clinic is located on Amherst Street in Winchester, designed to improve employee access to convenient health care services while decreasing time away from work.

Column [e] shows the current year activity compared to expected and maximum levels shown in columns [c] and [d]. Medical and dental claims, affordable care act, on-site health clinic startup, and other expenses for FY 2020 were \$18,548,231, below the expected level of \$20,969,394. The insurance reserve fund fiscal year-end balance increased by \$3,270,044 to an ending balance of \$10,162,718. The fund balance equates to six months of projected claims activity. The fund balance is assigned to support future health claims.

Columns [f] and [g] provide a range of activity projected for FY 2021. Overall, the fund needs to support about \$20.5 million in expected insurance claims and health care clinic activities for the FY 2021. It is important to maintain a fund balance sufficient to support claims that exceed expectations.



Frederick County Public Schools  
**Insurance Reserve Fund**  
Year Ended June 30, 2020

	[a]	[b]	[c]	[d]	[e]	[f]	[g]	
	<u>Actual</u>	<u>Actual</u>	<u>Expected</u>	<u>Maximum</u>	<u>Actual</u>	<u>Expected</u>	<u>Maximum</u>	
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>Claim</u>	<u>2019-20</u>	<u>Activity</u>	<u>Claim</u>	
				<u>Liability</u>		<u>2020-21</u>	<u>Liability</u>	
				<u>2019-20</u>			<u>2020-21</u>	
[1] <b>Beginning Balance July 1</b>	\$ 2,517,960	\$ 2,476,552	\$ 6,892,674	\$ 6,892,674	\$ 6,892,674	\$ 10,162,718	\$ 10,162,718	[1]
<b>Revenues:</b>								
[2] Interest on Bank Deposits	\$ 74,451	\$ 153,500	\$ 50,000	\$ 50,000	\$ 133,142	\$ 100,000	\$ 100,000	[2]
[3] Health Insurance Premiums	19,314,034	21,181,107	21,850,000	21,850,000	21,685,134	21,917,000	21,917,000	[3]
[4] Donations/Grants/Other	1,664	20						[4]
[5] <b>Total Revenues</b>	\$ 19,390,149	\$ 21,334,627	\$ 21,900,000	\$ 21,900,000	\$ 21,818,275	\$ 22,017,000	\$ 22,017,000	[5]
<b>Expenditures:</b>								
[6] Contracted Activities	\$ 77,301	\$ 77,953	\$ 90,000	\$ 90,000	\$ 79,641	\$ 90,000	\$ 90,000	[6]
[7] Taxes & Fees	7,255	13,576			8,119	8,200	8,200	[7]
[8] Lease of Building					2,850	22,800	22,800	[8]
[9] Services & Supplies	5,474	(100)			35,000	605,801	605,801	[9]
[10] Health Care Claims	18,222,080	15,787,404	19,629,394	24,536,743	17,366,185	18,426,080	21,189,992	[10]
[11] Dental Claims	1,119,448	1,039,672	1,250,000	1,250,000	1,056,436	1,320,000	1,320,000	[11]
[12] <b>Total Expenditures</b>	\$ 19,431,557	\$ 16,918,505	\$ 20,969,394	\$ 25,876,743	\$ 18,548,231	\$ 20,472,881	\$ 23,236,793	[12]
[13] <b>Revenues Over/(Under) Expenditures</b>	\$ (41,408)	\$ 4,416,122	\$ 930,606	\$ (3,976,743)	\$ 3,270,044	\$ 1,544,119	\$ (1,219,793)	[13]
[14] <b>Ending Balance June 30</b>	\$ 2,476,552	\$ 6,892,674	\$ 7,823,280	\$ 2,915,932	\$ 10,162,718	\$ 11,706,837	\$ 8,942,925	[14]

Numbers may not add correctly due to rounding.



# ***Frederick County Public Schools***

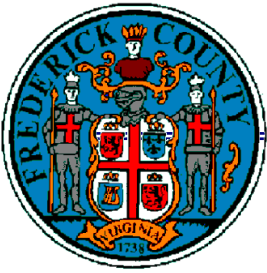
1415 Amherst Street

Post Office Box 3508

Winchester, Virginia 22604

540-662-3888

**For more information, visit us at [www.frederick.k12.va.us](http://www.frederick.k12.va.us)**



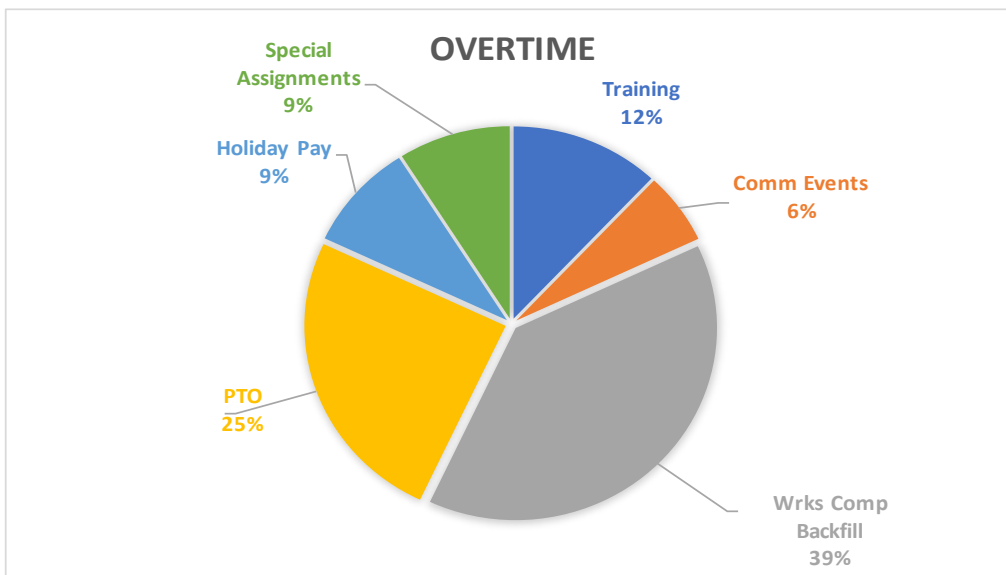
Finance Department  
**Cheryl B. Shiffler**  
Director

540/665-5610  
Fax: 540/667-0370  
E-mail: [cshiffle@fcva.us](mailto:cshiffle@fcva.us)

TO: Kris Tierney, County Administrator  
FROM: Cheryl B. Shiffler, Finance Director  
DATE: October 6, 2020  
SUBJECT: Sheriff's Department Overtime

At the May 2020 Finance Committee, the Sheriff requested a supplemental appropriation to cover the expected shortfall in overtime. Discussion at both the Finance Committee and Board of Supervisors meeting included why the department had such an increase in overtime from FY 18 to FY 20. Over the past several months, the Finance Department and the Sheriff's Department have worked on looking at time sheet codes and employee schedules to give an overview explaining the increase.

Below is a chart that shows the categories that contributed to the increase in overtime from FY 18 to FY 20. The Finance Department could query timesheet codes for PTO, Holiday Pay and Special Assignment. Other classifications for Training, Community Events and Worker's Comp backfill had to be calculated and provided by the Sheriff's Department.



In looking forward, the current year could also experience a budget shortfall. The current fiscal year has budgeted \$700,000 for overtime with the first quarter of the year expending \$238,757. It should be noted that the first quarter of last fiscal year was \$341,203. Therefore, year to date expenditures for the first quarter reflect a decrease of \$102,445.

During this process, we have identified timesheet changes over the last few years that need continued discussion. All the discussions pertain to the Sheriff's contractual services to private organizations. This is referred to as Special Assignment in the Sheriff's Department.

#### Discussion 1

Does the Board of Supervisors agree with the Sheriff's Department contracting with private entities to provide services such as traffic control and private security? Does the Board of Supervisors want to define special assignment duty?

#### Discussion 2

If the Board supports the Sheriff contracting with private entities for traffic control and security, how will these services be billed and what costs (direct and in-direct) will be included in the hourly rate? Who maintains the contracts? Who reconciles the billing and receivables? Is there a minimum number of hours charged per assignment?

#### Discussion 3

The timesheets have been calculated to pay special assignment hours for DUI, Church Traffic Control and security for Navy Federal at time and half and not use those hours towards total hours worked for FLSA overtime calculation. While I understand their thought process that those aren't county hours, the county continues to be the employer and subject to FLSA guidelines. This process needs to be further reviewed to assure that we are not in violation that could create a liability for the county in the future. It is my thought that overtime is based on hours worked and not the funding source.

#### Discussion 4

Currently, an employee could be paid on the same day for special assignment hours and PTO hours. Again, the thought is that if an employee is taking PTO and wants to come in and work special assignment, they should have that opportunity. The hours used to calculate overtime include PTO hours. Is this an acceptable practice?

Further discussion needs to take place at either a Committee or Board worksession. I request direction on how to continue these discussions.



BUDGET TRANSFERS SEPTEMBER 2020

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
9/10/2020	GENERAL ENGINEERING/ADMINISTRATION	PURCHASE SOFTWARE	4201	5506	000	000	(2,000.00)
	GENERAL ENGINEERING/ADMINISTRATION		4201	5401	000	000	2,000.00
9/22/2020	FIRE AND RESCUE	PURCHASE OF UTV EQUIPMENT	3505	5413	000	000	(16,297.00)
	FIRE AND RESCUE		3505	8005	000	000	16,297.00
9/24/2020	INFORMATION TECHNOLOGY	INVOICE FROM DISYS BUDGETED IN DIFFERENT LINE ITEM	1220	5413	000	003	(20,760.00)
	INFORMATION TECHNOLOGY		1220	3010	000	000	20,760.00
9/24/2020	INFORMATION TECHNOLOGY	TO COVER INVOICE BUDGETED IN DIFFERENT LINE ITEM	1220	5401	000	000	(132.00)
	INFORMATION TECHNOLOGY		1220	9001	000	000	132.00
9/28/2020	FIRE AND RESCUE	TO COVER SUPERION INVOICE PAYMENT	3505	5413	000	000	(392.99)
	FIRE AND RESCUE		3505	3005	000	000	392.99
10/5/2020	AGRICULTURE	ADDITIONAL FUNDS FOR STORAGE FACILITY RENTAL INCREASE	8301	5401	000	000	(36.00)
	AGRICULTURE		8301	9002	000	000	36.00

County of Frederick  
 General Fund  
 September 30, 2020

ASSETS	FY21 9/30/20	FY20 9/30/19	Increase (Decrease)
Cash and Cash Equivalents	60,931,451.99	52,750,869.27	8,180,582.72 *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Receivable Arrears Pay Deferred	453,894.94	515,045.66	(61,150.72) *B
Taxes, Commonwealth, Reimb.P/P	57,163,025.90	55,283,723.16	1,879,302.74
Streetlights	11,843.97	11,362.76	481.21
Miscellaneous Charges	43,625.05	211,666.30	(168,041.25)
Due from Fred. Co. San. Auth.	657,083.23	657,083.23	0.00
Prepaid Postage	395.45	4,974.82	(4,579.37)
GL controls (est.rev / est. exp)	<u>(5,817,396.46)</u>	<u>(9,065,919.23)</u>	<u>3,248,522.77</u> (1) Attached
<b>TOTAL ASSETS</b>	<b><u>113,445,479.07</u></b>	<b><u>100,370,360.97</u></b>	<b><u>13,075,118.10</u></b>
<b>LIABILITIES</b>			
Accrued Wages Payable	1,532,417.87	1,439,785.27	92,632.60 *B
Retainage Payable	60,658.15	91,663.30	(31,005.15)
Performance Bonds Payable	635,318.75	904,762.35	(269,443.60)
Taxes Collected in Advance	186,907.53	138,897.87	48,009.66
Deferred Revenue	<u>57,224,041.35</u>	<u>55,503,036.89</u>	<u>1,721,004.46</u> *C
<b>TOTAL LIABILITIES</b>	<b>59,639,343.65</b>	<b>58,078,145.68</b>	<b>1,561,197.97</b>
<b>EQUITY</b>			
Fund Balance			
Reserved:			
Encumbrance General Fund	1,237,339.16	818,373.19	418,965.97 (2) Attached
Conservation Easement	4,779.85	4,779.85	0.00
Peg Grant	457,784.03	371,751.60	86,032.43
Prepaid Items	949.63	949.63	0.00
Advances	657,083.23	657,083.23	0.00
Employee Benefits	0.00	0.00	0.00
Courthouse Fees	487,960.80	453,620.55	34,340.25
Historical Markers	0.00	0.00	0.00
Reserve For Capital	0.00	70,840.00	(70,840.00)
Animal Shelter	1,214,020.42	1,181,179.07	32,841.35
Sheriff's Reserve	1,000.00	1,000.00	0.00
Proffers	4,085,258.38	6,413,097.26	(2,327,838.88) (3) Attached
Parks Reserve	20,280.06	17,174.06	3,106.00
E-Summons Funds	199,481.85	167,905.08	31,576.77
VDOT Revenue Sharing	436,270.00	436,270.00	0.00
Undesignated Adjusted Fund Balance	<u>45,003,928.01</u>	<u>31,698,191.77</u>	<u>13,305,736.24</u> (4) Attached
<b>TOTAL EQUITY</b>	<b><u>53,806,135.42</u></b>	<b><u>42,292,215.29</u></b>	<b><u>11,513,920.13</u></b>
<b>TOTAL LIAB. &amp; EQUITY</b>	<b><u>113,445,479.07</u></b>	<b><u>100,370,360.97</u></b>	<b><u>13,075,118.10</u></b>

**NOTES:**

\*A Cash increase includes a decrease in revenue, expenditures, transfers and an increase in fund balance (refer to the comparative statement of revenues, expenditures, transfers, and change in fund balance).

\*B Frederick County has converted to an arrears payroll schedule.

\*C Deferred revenue includes taxes receivable, street lights, misc. charges, dog tags, and motor vehicle registration fees.

**BALANCE SHEET**

(1) GL Controls	FY21	FY20	Inc/(Decrease)
Estimated Revenue	197,519,484	192,727,309	4,792,175
Appropriations	(87,658,831)	(86,907,781)	(751,050)
Est. Transfers to Other Funds	(116,915,389)	(115,703,820)	(1,211,569)
Encumbrances	1,237,339	818,373	418,966
	(5,817,396)	(9,065,919)	3,248,523

**(2) General Fund Purchase Order Balance 9/30/20**

**Amount**

Commissioner of the Revenue	7,781.49	Furniture
County Office Buildings	13,915.00	Bowman Library BAS Upgrade Control
	37,450.00	Touchless Faucets&Flush Values/All County Buildings
	13,491.04	Touchless Soap & Paper Towel Dispensers/All County Buildings
Fire and Rescue	57,177.00	Uniforms
	1,067.00	Balance on (1) Continental Washer/Extractor
	12,452.62	Quarterly Air Testing and Annual Compressor Maintenance
	19,919.00	Scott Respirator Adapters and Filters
	36,699.70	Pump, Hose, and Gound Ladder Testing
	11,577.34	Truid Key Hose W/Shut Off
	43,994.00	Kappler Gowns
	23,729.63	3M 8511 Respirators
	5,710.00	UTV Fire Suppression Skid Unit
	7,094.00	Leonard Custom Cargo Trailer
IT	59,700.00	Think Pad, System Imaging, LENOVO Dock
	11,279.00	GPS Software
	331,794.77	PSB Security Cameras,AS Video Intercom,Round Hill Access Control Cards
	124,220.00	Think Pads, Imaging Laptop Configuration
MIS	44,505.00	Think Pad Docking Station and (2) Laptops
Parks and Recreation	35,456.00	Outdoor Fitness Equipment Clearbrook Park
	4,886.92	Ballfield Diamond Mix
	67,986.72	Bowman Lake Trail Project
Public Works	9,687.00	Software Upgrade to Enable Remote Performance of County and State Inspection Requirements
Sheriff	7,809.80	Ammunition
	11,110.82	(19) Body Armor Vests with (4) Carriers
	59,438.38	(132) Striker Advanced Combat Helmets
	17,608.94	Net Motion VPN Upgrade Licenses/Subscription
	53,264.66	2020 Transit 350 Passenger Van
	7,048.83	(1) Mobile Radio for transit passenger Van
Treasurer	6,250.50	Envelopes
	93,234.00	(3) Mail Folders/Inserters
<b>Total</b>	<b>1,237,339.16</b>	

(3)Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance 9/30/20	1,039,211.95	261,023.70	749,574.47	2,035,448.26	4,085,258.38

**Designated Other Projects Detail**

Administration	412,304.94
Bridges	16,214.32
Historic Preservation	129,000.00
Library	278,357.00
Rt.50 Trans.Imp.	10,000.00
Rt. 50 Rezoning	25,000.00
Rt. 656 & 657 Imp.	25,000.00
RT.277	162,375.00
Sheriff	122,557.00
Solid Waste	12,000.00
Stop Lights	52,445.00
Treasurer	700.00
Freedom Manor Transportation	4,250.00
BPG Properties/Rt.11 Corridor	330,000.00
Blackburn Rezoning	452,745.00
Clearbrook Bus.Ctr.Rezoning	2,500.00
<b>Total</b>	<b>2,035,448.26</b>

**Other Proffers 9/30/20**

(4) Fund Balance Adjusted	
Beginning Balance 9/20	50,806,327.04
Revenue 9/20	18,060,560.39
Expenditures 9/20	(22,074,157.95)
Transfers 9/20	(1,788,801.47)
Ending Balance 9/20	45,003,928.01

County of Frederick  
 Comparative Statement of Revenues, Expenditures  
 and Changes in Fund Balance  
 September 30, 2020

<b>REVENUES:</b>	<u>Appropriated</u>	FY21 9/30/20 <u>Actual</u>	FY20 9/30/19 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	135,657,816.00	6,582,895.29	5,111,845.09	1,471,050.20 <b>(1)</b>
Other local taxes	39,705,976.00	4,449,496.10	4,578,323.81	(128,827.71) <b>(2)</b>
Permits & Privilege fees	2,266,235.00	592,776.29	626,771.65	(33,995.36) <b>(3)</b>
Revenue from use of money and property	1,395,998.80	117,433.72	578,024.85	(460,591.13) <b>(4)</b>
Charges for Services	3,498,694.00	383,830.33	725,269.45	(341,439.12)
Miscellaneous	542,972.29	50,004.26	85,425.65	(35,421.39)
Recovered Costs	1,910,958.00	482,864.51	249,269.62	233,594.89 <b>(5)</b>
Proffers		354,472.15	432,264.79	(77,792.64) <b>(5)</b>
Intergovernmental:				
Commonwealth	12,383,359.00	5,035,068.57	5,098,787.11	(63,718.54) <b>(6)</b>
Federal	157,474.73	11,719.17	19,337.85	(7,618.68) <b>(7)</b>
Insurance Recoveries	0.00	0.00	7,703.11	(7,703.11)
Transfer from Co.Capital Fd.(BOS FD)	0.00	0.00	2,166,516.18	(2,166,516.18)
<b>TOTAL REVENUES</b>	<b>197,519,483.82</b>	<b>18,060,560.39</b>	<b>19,679,539.16</b>	<b>(1,618,978.77)</b>
<b>EXPENDITURES:</b>				
General Administration	14,794,466.07	5,189,889.45	7,227,395.92	(2,037,506.47)
Judicial Administration	3,138,849.42	614,195.47	745,925.50	(131,730.03)
Public Safety	43,390,395.30	10,681,528.15	10,820,350.08	(138,821.93)
Public Works	6,297,319.56	1,379,204.55	1,051,850.71	327,353.84
Health and Welfare	11,203,633.00	2,321,181.60	2,286,520.51	34,661.09
Education	81,308.00	20,327.00	20,327.00	0.00
Parks, Recreation, Culture	7,800,750.63	1,500,280.63	2,128,868.26	(628,587.63)
Community Development	2,233,723.91	367,551.10	362,392.43	5,158.67
<b>TOTAL EXPENDITURES</b>	<b>88,940,445.89</b>	<b>22,074,157.95</b>	<b>24,643,630.41</b>	<b>(2,569,472.46) (8)</b>
<b>OTHER FINANCING SOURCES ( USES):</b>				
Operating transfers from / to	115,633,773.55	1,788,801.47	7,542,018.27	(5,753,216.80) <b>(9)</b>
<b>Excess (deficiency)of revenues &amp; other sources over expenditures &amp; other uses</b>	<b>(7,054,735.62)</b>	<b>(5,802,399.03)</b>	<b>(12,506,109.52)</b>	<b>(6,703,710.49)</b>
 <b>Fund Balance per General Ledger</b>		<b>50,806,327.04</b>	<b>44,204,301.29</b>	<b>6,602,025.75</b>
<b>Fund Balance Adjusted to reflect Income Statement 9/30/20</b>		<b>45,003,928.01</b>	<b>31,698,191.77</b>	<b>13,305,736.24</b>

(1)General Property Taxes	FY21	FY20	Increase/Decrease
Real Estate Taxes	2,328,672	1,939,820	388,852
Public Services	-	(634)	634
Personal Property	3,883,367	2,867,456	1,015,912
Penalties and Interest	226,648	173,239	53,409
Credit Card Chgs./Delinq.Advertising	(14,094)	(17,905)	3,811
Adm.Fees For Liens&Distress	158,302	149,870	8,432
	6,582,895	5,111,845	1,471,050

**(2) Other Local Taxes**

Local Sales Tax	1,417,136.00	1,310,705.21	106,430.79
Communications Sales Tax	87,068.72	96,172.02	(9,103.30)
Utility Taxes	514,079.58	634,634.30	(120,554.72)
Business Licenses	664,378.43	821,303.43	(156,925.00) *1
Auto Rental Tax	29,608.30	29,150.06	458.24
Motor Vehicle Licenses Fees	113,654.93	98,453.77	15,201.16
Recordation Taxes	700,154.43	593,007.18	107,147.25
Meals Tax	798,224.96	833,379.64	(35,154.68)
Lodging Tax	124,864.60	161,194.21	(36,329.61)
Street Lights	236.15	263.99	(27.84)
Star Fort Fees	90.00	60.00	30.00
<b>Total</b>	<b>4,449,496.10</b>	<b>4,578,323.81</b>	<b>(128,827.71)</b>

**(3)Permits&Privileges**

Dog Licenses	14,107.00	15,071.00	(964.00)
Transfer Fees	1,133.10	955.80	177.30
Development Review Fees	92,788.50	98,369.00	(5,580.50)
Building Permits	343,465.52	370,972.09	(27,506.57)
2% State Fees	8,331.17	8,973.76	(642.59)
Electrical Permits	31,450.00	44,430.00	(12,980.00)
Plumbing Permits	4,461.00	12,957.00	(8,496.00)
Mechanical Permits	40,793.00	20,778.00	20,015.00
Sign Permits	1,050.00	2,700.00	(1,650.00)
Blasting Permits	430.00	105.00	325.00
Institutional Inspections Permit	200.00	-	200.00
Land Disturbance Permits	54,567.00	51,460.00	3,107.00
<b>Total</b>	<b>592,776.29</b>	<b>626,771.65</b>	<b>(33,995.36)</b>

**(4) Revenue from use of**

Money	56,018.35	561,374.94	(505,356.59) *2
Property	61,415.37	16,649.91	44,765.46
<b>Total</b>	<b>117,433.72</b>	<b>578,024.85</b>	<b>(460,591.13)</b>

\*1 Previous year increased assessments and forced collections.

\*2 Difference is due to lower interest rates .

(5) Recovered Costs	FY21	FY20	Increase/Decrease
	9/30/2020	9/30/2019	
Recovered Costs Social Services	19,736.55	19,961.77	(225.22)
Purchasing Card Rebate	180,864.99	-	180,864.99 *1
Recovered Cost Fire Companies	74,999.00	74,999.00	-
Recovered Costs Sheriff	48,985.00	15,250.00	33,735.00
Reimbursement Circuit Court	2,136.31	2,258.24	(121.93)
Reimb.Public Works/Planning Clean Up	-	200.00	(200.00)
Clarke County Container Fees	23,326.98	15,225.34	8,101.64
City of Winchester Container Fees	17,085.82	8,368.16	8,717.66
Refuse Disposal Fees	44,299.99	27,793.73	16,506.26
Recycling Revenue	9,901.00	3,992.98	5,908.02
Sheriff Restitution	123.85	97.53	26.32
Container Fees Bowman Library	396.89	433.73	(36.84)
Restitution-Other	-	3,000.00	(3,000.00)
Litter-Thon/Keep VA Beautiful Grant	-	750.00	(750.00)
Reimb.of Expenses Gen.District Court	4,106.53	7,275.90	(3,169.37)
Reimb.Task Force	18,437.18	23,815.88	(5,378.70)
Comcast PEG Grant	21,980.00	22,424.00	(444.00)
Fire School Programs	10,660.00	9,829.00	831.00
Clerks Reimbursement to County	3,079.28	2,440.72	638.56
Reimb. Sheriff	2,745.14	11,153.64	(8,408.50)
Subtotal Recovered Costs	482,864.51	249,269.62	233,594.89
Proffer Redbud Run	-	12,908.00	(12,908.00)
Proffer Southern Hills	89,452.58	76,673.64	12,778.94
Proffer Snowden Bridge	213,959.57	249,392.85	(35,433.28)
Proffer Cedar Meadows	48,810.00	34,167.00	14,643.00
Proffer Freedom Manor	2,250.00	250.00	2,000.00
Proffer The Village At Middletown	-	58,873.30	(58,873.30)
Subtotal Proffers	354,472.15	432,264.79	(77,792.64)
Grand Total	837,336.66	681,534.41	155,802.25

\*1 Timing of receipt of revenue in previous year.

(6) Commonwealth Revenue	FY21	FY20	
	9/30/20	9/30/19	Increase/Decrease
Motor Vehicle Carriers Tax	35,394.04	36,457.81	(1,063.77)
Mobile Home Titling Tax	16,920.00	31,093.50	(14,173.50)
Recordation Taxes	-	118,725.64	(118,725.64) *1
P/P State Reimbursement	2,610,611.27	2,610,611.27	-
State Noncategorical Funding	7,056.00	-	7,056.00
Shared Expenses Comm.Atty.	66,080.37	86,439.08	(20,358.71)
Shared Expenses Sheriff	364,324.33	375,086.26	(10,761.93)
Shared Expenses Comm.of Rev.	35,228.95	37,091.43	(1,862.48)
Shared Expenses Treasurer	26,808.14	26,637.31	170.83
Shared Expenses Clerk	62,625.70	69,036.88	(6,411.18)
Public Assistance Grants	1,211,074.88	1,190,254.18	20,820.70
Emergency Services Fire Program	286,630.00	273,930.00	12,700.00
DMV Grant Funding	-	6,951.03	(6,951.03)
Parks State Grants	69,351.58	-	69,351.58
State Grant Emergency Services	2,772.00	39,646.20	(36,874.20)
Sheriff State Grants	-	4,972.10	(4,972.10)
JJC Grant Juvenile Justice	32,090.00	32,090.00	-
Rent/Lease Payments	47,094.16	58,940.62	(11,846.46)
Wireless 911 Grant	46,707.82	44,196.11	2,511.71
State Forfeited Asset Funds	1,749.78	4,639.81	(2,890.03)
Victim Witness-Commonwealth Office	112,549.55	51,987.88	60,561.67
Total	5,035,068.57	5,098,787.11	(63,718.54)

\*1 Timing of receipt of revenue in current year.

**County of Frederick**

**General Fund**

September 30, 2020

	FY21	FY20	Increase/Decrease
<b>(7) Federal Revenue</b>			
Federal Forfeited Assets	5,349.82	-	5,349.82
Federal Funds Sheriff	6,369.35	19,337.85	(12,968.50)
Total	11,719.17	19,337.85	(7,618.68)

**(8) Expenditures**

Expenditures decreased \$2.6 million. **General Administration** decreased \$2 million and reflects the purchase of Sunnyside Plaza for \$2,104,371 in the previous year. **Public Works** increased \$327,353.84 and includes \$188,800.00 for the Albin Compactor Site. **The Parks and Recreation** decrease of \$628,587.63 was impacted by the Clearbrook Park Parking Expansion Project and the Sherando Park Recreation Access Project in FY20. The transfers decreased \$5,753,216.80. See chart below.

<b>(9) Transfers Decreased \$5,753,216.80</b>	FY21	FY20	Increase/Decrease
Transfer to School Operating Fund	1,397,457.67	225,545.15	1,171,912.52 *1
Transfer to Debt Service County	206,031.22	201,219.13	4,812.09 *2
Operational Transfers	185,312.58	115,253.99	70,058.59 *3
Reserve for Capital	-	7,000,000.00	(7,000,000.00)
Total	1,788,801.47	7,542,018.27	(5,753,216.80)

\*1 School Operating FY21 was \$1,397,457.67 C/F Encumbrances and \$225,545.15 FY20 C/F Encumbrances.

\*2 Payments include the Bowman Library and the City of Winchester for Courtroom, Roof, and HVAC Projects.

\*3 Timing of Insurance Charge Outs.



County of Frederick  
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER  
 September 30, 2020

ASSETS	FY21 <u>9/30/20</u>	FY20 <u>9/30/19</u>	Increase <u>(Decrease)</u>
Cash	10,152,348.47	10,645,448.61	(493,100.14) *1
Receivable Arrears Pay Deferred	124,819.48	137,287.76	(12,468.28)
Receivables Other	0.00	0.00	0.00
GL controls(est.rev/est.exp)	<u>(1,425,814.00)</u>	<u>(2,048,036.07)</u>	<u>622,222.07</u>
<b>TOTAL ASSETS</b>	<b><u>8,851,353.95</u></b>	<b><u>8,734,700.30</u></b>	<b><u>116,653.65</u></b>
LIABILITIES			
Accrued Wages Payable	440,238.90	425,780.15	14,458.75
Accrued Operating Reserve Costs	<u>2,679,115.00</u>	<u>2,614,497.00</u>	<u>64,618.00</u>
<b>TOTAL LIABILITIES</b>	<b><u>3,119,353.90</u></b>	<b><u>3,040,277.15</u></b>	<b><u>79,076.75</u></b>
EQUITY			
Fund Balance Reserved			
Encumbrances Undesignated	41,523.56	127,067.02	(85,543.46)
Fund Balance	<u>5,690,476.49</u>	<u>5,567,356.13</u>	<u>123,120.36</u> *2
<b>TOTAL EQUITY</b>	<b><u>5,732,000.05</u></b>	<b><u>5,694,423.15</u></b>	<b><u>37,576.90</u></b>
<b>TOTAL LIABILITY &amp; EQUITY</b>	<b><u>8,851,353.95</u></b>	<b><u>8,734,700.30</u></b>	<b><u>116,653.65</u></b>

**NOTES:**

\*1 Cash decreased \$493,100.14. Refer to the following page for comparative statement of revenues expenditures and changes in fund balance.

\*2 Fund balance increased \$123,120.36. The beginning balance was \$6,695,415.04 and includes adjusting entries, budget controls FY21(\$1,441,534.00) and the year to date revenue less expenditures \$436,595.45.

<b>Current Unrecorded Accounts Receivable-</b>	<u>FY21</u>
Prisoner Billing:	19,424.22
Compensation Board Reimbursement 9/20	<u>500,392.54</u>
<b>Total</b>	<b>519,816.76</b>

County of Frederick  
 Comparative Statement of Revenues, Expenditures  
 and Changes in Fund Balance  
 September 30, 2020

**FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER**

<b>REVENUES:</b>	<u>Appropriated</u>	FY21 9/30/20 <u>Actual</u>	FY20 9/30/19 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Probation	-	140.01	122.76	17.25
Interest	100,000.00	-	-	-
Supervision Fees	87,376.00	8,332.50	11,715.00	(3,382.50)
Drug Testing Fees	1,000.00	-	-	-
Work Release Fees	380,000.00	39,207.00	67,543.29	(28,336.29)
Prisoner Fees From Other Localities	0.00	-	79.32	-
Federal Bureau Of Prisons	0.00	0.00	935.00	(935.00)
Local Contributions	7,706,061.00	3,263,766.75	3,786,268.50	(522,501.75)
Miscellaneous	14,000.00	3,753.15	3,441.04	312.11
Phone Commissions	600,000.00	38,216.60	35,293.64	2,922.96
Food & Staff Reimbursement	82,000.00	10,244.15	7,978.10	2,266.05
Elec.Monitoring Part.Fees	126,000.00	10,228.64	14,397.19	(4,168.55)
Share of Jail Cost Commonwealth	1,275,000.00	0.00	0.00	0.00
Medical & Health Reimb.	58,000.00	5,799.27	8,770.15	(2,970.88)
Shared Expenses CFW Jail	5,750,000.00	820,210.75	841,127.09	(20,916.34)
State Grants	365,050.00	0.00	0.00	0.00
D.J.C.P. Grant	0.00	0.00	0.00	0.00
Local Offender Probation	247,933.00	0.00	0.00	0.00
Bond Proceeds	0.00	0.00	1,236,529.57	(1,236,529.57)
Transfer From General Fund	5,520,958.00	1,380,239.50	1,267,884.50	112,355.00
<b>TOTAL REVENUES</b>	<b>22,313,378.00</b>	<b>5,580,138.32</b>	<b>7,282,085.15</b>	<b>(1,701,867.51)</b>
<b>EXPENDITURES:</b>	<b>23,780,715.56</b>	<b>5,143,542.87</b>	<b>5,105,078.47</b>	<b>38,464.40</b>
<b>Excess(Deficiency)of revenues over expenditures</b>	<b>(1,467,337.56)</b>	<b>436,595.45</b>	<b>2,177,006.68</b>	<b>(1,740,411.23)</b>
<b>FUND BALANCE PER GENERAL LEDGER</b>		<b><u>5,253,881.04</u></b>	<b><u>3,390,349.45</u></b>	<b><u>1,863,531.59</u></b>
<b>Fund Balance Adjusted To Reflect Incomes Statement 9/30/2020</b>		<b>5,690,476.49</b>	<b>5,567,356.13</b>	<b>123,120.36</b>

County of Frederick  
Fund 12 Landfill  
September 30, 2020

ASSETS	FY21 <u>9/30/20</u>	FY20 <u>9/30/19</u>	Increase <u>(Decrease)</u>
Cash	37,696,075.36	38,829,321.46	(1,133,246.10)
Receivables:			
Accounts Receivable	6,584.62	24,905.02	(18,320.40)
Fees	868,424.08	841,726.63	26,697.45 *1
Receivable Arrears Pay Deferred	21,520.06	28,291.11	(6,771.05)
Allow.Uncollectible Fees	(84,000.00)	(84,000.00)	0.00
Fixed Assets	56,682,005.22	52,132,978.40	4,549,026.82
Accumulated Depreciation	(35,591,828.07)	(33,332,386.56)	(2,259,441.51)
GL controls(est.rev/est.exp)	<u>(2,665,927.00)</u>	<u>(2,506,831.30)</u>	<u>(159,095.70)</u>
TOTAL ASSETS	<u>56,932,854.27</u>	<u>55,934,004.76</u>	<u>998,849.51</u>
LIABILITIES			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	195,919.35	175,948.75	19,970.60
Accrued Remediation Costs	14,012,177.36	13,590,045.91	422,131.45 *2
Deferred Revenue Misc.Charges	6,584.62	28,291.11	(21,706.49)
Accrued Wages Payable	<u>57,529.70</u>	<u>55,847.62</u>	<u>1,682.08</u>
TOTAL LIABILITIES	<u>14,272,211.03</u>	<u>13,850,133.39</u>	<u>420,395.56</u>
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	5,771.00	1,083,271.00	(1,077,500.00) *3
Land Acquisition	1,048,000.00	1,048,000.00	0.00
New Development Costs	3,812,000.00	3,812,000.00	0.00
Environmental Project Costs	1,948,442.00	1,948,442.00	0.00
Equipment	3,050,000.00	3,050,000.00	0.00
Undesignated			
Fund Balance	<u>32,796,430.24</u>	<u>31,142,158.37</u>	<u>1,654,271.87</u> *4
TOTAL EQUITY	<u>42,660,643.24</u>	<u>42,083,871.37</u>	<u>576,771.87</u>
TOTAL LIABILITY AND EQUITY	<u>56,932,854.27</u>	<u>55,934,004.76</u>	<u>998,849.51</u>

**NOTES:**

\*1 Landfill receivables decreased \$18,320.40. Landfill fees at 9/20 were \$682,004.24 compared to \$625,939.81 at 9/19 for an increase of \$56,064.43. Delinquent fees at 9/20 were \$234,758.13 compared to \$237,144.86 at 9/19 for a decrease of \$2,386.73.

\*2 Remediation increased \$422,131.45 that includes \$316,375.00 for post closure and \$105,756.45 in interest.

\*3 The encumbrance balance at 9/30/20 was \$5,771.00 for a blower.

\*4 Fund balance increased \$1,654,271.87. The beginning balance was \$34,554,088.65 and includes adjusting entries, budget controls for FY21 (\$1,273,430.00), C/F (\$1,327,298.00), and \$843,069.59 for year to date revenue less expenses.

County of Frederick  
 Comparative Statement of Revenue, Expenditures  
 and Changes in Fund Balance  
 September 30, 2020

<b>FUND 12 LANDFILL REVENUES</b>	<u>Appropriated</u>	FY21 9/30/20 <u>Actual</u>	FY20 9/30/19 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Charges	0.00	1,015.16	1,822.63	(807.47)
Interest on Bank Deposits	300,000.00	3,541.50	31,514.87	(27,973.37)
Salvage and Surplus	110,000.00	37,623.50	33,747.30	3,876.20
Sanitary Landfill Fees	7,268,650.00	1,777,132.69	1,752,877.52	24,255.17
Charges to County	0.00	180,544.45	160,042.50	20,501.95
Charges to Winchester	0.00	53,511.70	41,003.95	12,507.75
Tire Recycling	181,640.00	98,588.38	77,874.32	20,714.06
Reg. Recycling Electronics	80,000.00	6,505.00	14,374.00	(7,869.00)
Greenhouse Gas Credit Sales	10,000.00	0.00	3,200.00	(3,200.00)
Miscellaneous	0.00	0.00	105.00	(105.00)
Renewable Energy Credits	55,714.00	6,269.90	18,757.10	(12,487.20)
Landfill Gas To Electricity	367,920.00	66,047.99	53,833.82	12,214.17
Insurance Recoveries	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>8,373,924.00</b>	<b>2,230,780.27</b>	<b>2,189,153.01</b>	<b>41,627.26</b>
Operating Expenditures	5,840,465.00	818,406.63	882,520.48	(64,113.85)
Capital Expenditures	5,205,157.00	569,304.05	371,787.27	197,516.78
<b>TOTAL Expenditures</b>	<b>11,045,622.00</b>	<b>1,387,710.68</b>	<b>1,254,307.75</b>	<b>133,402.93</b>
<b>Excess(deficiency)of revenue over expenditures</b>	<b>(2,671,698.00)</b>	<b>843,069.59</b>	<b>934,845.26</b>	<b>(91,775.67)</b>
<b>Fund Balance Per General Ledger</b>		<b>31,953,360.65</b>	<b>30,207,313.11</b>	<b>1,746,047.54</b>
<b>FUND BALANCE ADJUSTED</b>		<b>32,796,430.24</b>	<b>31,142,158.37</b>	<b>1,654,271.87</b>

**County of Frederick, VA**  
**Report on Unreserved Fund Balance**  
**October 7, 2020**

**Unreserved Fund Balance, Beginning of Year, July 1, 2020** **51,749,766**

**Prior Year Funding & Carryforward Amounts**

C/F forfeited asset funds - Sheriff	(27,262)	
C/F forfeited asset funds - Comm Atty	(35,508)	
C/F Albin convenience center	(250,000)	
C/F Fire Company Capital	(168,999)	
Reserve F&R proffer	(15,000)	
C/F unfinished maintenance projects	(51,281)	
C/F Chesapeake Bay grant	(2,495)	
C/F Sheriff insurance proceeds for impound lot bldg	(40,021)	
C/F Old Charlestown Rd park	(152,890)	
Reduce P&R retainage	31,005	
CARES expenses	288,351	
Sheriff grants received for budgeted expenses	48,086	
		(376,014)

**Other Funding / Adjustments**

Airport Capital local share	(414,376)	
No Excuse Early Voting	(94,577)	
DHCD grant Inspections	(1,650)	
COR refund - Toyota Lease Trust	(6,627)	
COR refund - disabled veteran	(5,264)	
COR refund - Artisan Plumbing	(6,254)	
COR refund - Brian Omps Towing	(3,660)	
COR refund - Fernando Velasco	(3,808)	
COR refund - Lease Plan USA	(25,297)	
COR refund - disabled veteran	(5,912)	
		(567,425)

**Fund Balance, October 7, 2020** **50,806,327**