

AUDIT COMMITTEE AND FINANCE COMMITTEE REPORTS to the BOARD OF SUPERVISORS
Wednesday, February 17, 2021
8:00 a.m.
107 NORTH KENT STREET, WINCHESTER, VIRGINIA

Audit Committee and Finance Committee meetings were held in the Board of Supervisors Room at 107 North Kent Street on Wednesday, February 17, 2021 at 8:00 a.m.

ATTENDEES:

Committee members present: Judith McCann-Slaughter, Chairman; Charles DeHaven; Robert Wells; Jeffrey Boppe; Angela Rudolph-Wiseman; Gary Oates; 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; Rod Williams, County Attorney; Sharon Kibler, Assistant Finance Director; Steve Hawkins, Sheriff Major; Barry Kittoe, Sheriff 1st Lieutenant; Jason Robertson, Parks & Recreation Director; Jon Turkel, Parks and Recreation Assistant Director; and Clay Corbin, NRADC Interim Superintendent.

ITEMS REQUIRING ACTION BY BOARD OF SUPERVISORS:

AUDIT COMMITTEE

1. David Foley from Robinson, Farmer, Cox Associates presented the FY 2020 Comprehensive Annual Financial Report (CAFR) and was available for discussion of the upcoming FY 2021 audit. The FY 2020 CAFR is available in dropbox or online at: www.fcva.us/CAFR. See attached governance letter, p. 4 – 5. The committee recommends authorizing the Finance Committee Chairman to sign the FY 2021 audit engagement letter.

FINANCE COMMITTEE

(4) Items 2 and 5 were approved under consent agenda.

1. The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$55,000. This amount represents a request for proffer funds for the construction of an amphitheater behind the Bowman Library. The request has been approved by the Parks and Recreation Commission. See attached memo, p. 6 – 11. The committee recommends approval.

2. () The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$1,000. This amount represents donations for memorial benches. No local funds required. See attached memo, p. 12.
3. The Sheriff requests a General Fund supplemental appropriation in the amount of \$174,800. This amount represents funds for an armored vehicle. Local funds are required. See attached information, p. 13 – 16. The committee recommends a supplemental appropriation in the amount of \$102,230 and a transfer from the capital contingency for \$72,570.
4. The Sheriff requests a General Fund supplemental appropriation in the amount of \$7,272. This amount represent reimbursement from the DEA. No local funds required. See attached memo, p. 17 – 18. The committee recommends approval.
5. () The Sheriff requests a General Fund supplemental appropriation in the amount of \$29,554.16. This amount represents auto insurance claim reimbursements. No local funds required. See attached memo, p. 19 – 21.
6. The Sheriff requests a General Fund supplemental appropriation in the amount of \$41,465. This amount represents traffic control and overtime recovered costs. No local funds required. See attached memo, p. 22 – 23. The committee recommends approval.
7. The Sheriff requests a General Fund supplemental appropriation in the amount of \$2,325.17. This amount represents seized assets sold. Funds will be used for vehicle equipment. No local funds required. See attached memo, p. 24 – 25. The committee recommends approval.
8. The NRADC Interim Superintendent requests an NRADC supplemental appropriation in the amount of \$827,000. This amount represents funds needed for unanticipated inmate medical health care. The Jail Authority has approved the request. See attached information, p. 26 – 42. The committee recommends approval.

INFORMATION ONLY

1. The Finance Director provides a Fund 10 Transfer Report for January 2021. See attached, p. 43.

2. The Finance Director provides financial statements ending January 31, 2021. See attached, p. 44 – 54.
3. The Finance Director provides an FY 2021 Fund Balance Report ending February 11, 2021. See attached, p. 55.
4. Chairman Slaughter requested that staff move forward with the OPEB trust and provide information for discussion.

Respectfully submitted,

FINANCE COMMITTEE

Judith McCann-Slaughter, Chairman
Charles DeHaven
Robert Wells
Jeffrey Boppe
Angela Rudolph-Wiseman
Gary Oates

By Cheryl B. Shiffler
Cheryl B. Shiffler, Finance Director



Communication with Those Charged with Governance

**To the Audit Committee
County of Frederick, Virginia**

We have audited the financial statements of the governmental activities, business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Frederick (“County”) for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* and the Uniform Guidance as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 19, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note 1 to the financial statements. No new Accounting Standards were adopted in 2020. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the County’s financial statements were:

Management’s estimate of the depreciable lives of capital assets is based on the actual lives of prior assets and industry standards. We evaluated the key factors and assumptions used to develop the depreciable lives in determining that it is reasonable in relation to the financial statements taken as a whole.

Management’s estimate of other post-employment benefit liabilities is based on the actuarial valuation performed by a qualified independent actuary. We evaluated the key factors and assumptions used to develop the estimated liability in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 29, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Matters

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Audit Committee and management of the County of Frederick and is not intended to be and should not be used by anyone other than these specified parties.


Robinson, Farnell, Cox Associates

Charlottesville, Virginia
December 29, 2020



MEMO

To: Finance Committee

From: Jason Robertson, Director 

Subj: Proffer Request; Amphitheater at Bowman Lake

Date: February 10, 2021

The Frederick County Parks and Recreation Commission is requesting \$55,000 in Parks and Recreation proffer funds for the construction of an amphitheater behind the Bowman Library. This project is identified as a priority for the provision of Neighborhood Park amenities at this location in the 2020 Capital Improvements Plan. There are several proffer contributing developments in the service area. The proposed amphitheater will address an identified community need for an outdoor performance arts venue. The Frederick County Proffer Policy is attached (Attachment 1).

The amphitheater project is supported by the Handley Regional Library System. (Attachment 2).

The Parks and Recreation Commission reviewed and supported the pursuit of an Amphitheater at the Bowman Library with their recommendation on January 12. A summary of the information provided to the Commission follows:

Included, (Attachment 3) is a visual representation of the proposed amphitheater. The concrete terraced seating and stage minimize maintenance requirements, mostly a cleaning protocol of power washing every 1-2 years. The pergola structure on the stage will require some maintenance to include staining on an as needed basis, projected to be every 2-3 years. These maintenance requirements are projected to cost the department in the vicinity of \$100 - \$400 annually.

The proposed amphitheater would replace a planned amphitheater at Sherando Park (Sherando Park Master Plan 2002). Advantages of locating the facility at the library location include the use of existing infrastructure including; parking lot, electricity, and

restrooms. Using the existing infrastructure makes the project attainable in this location with available proffer funds.

The programming potential for the facility is also enhanced by the location at the library. The location, in a high visibility site, will increase interest in private rentals. Library staff has expressed they have regular program ideas to supplement their existing library programs and are excited to use the facility. The Parks and Recreation Department has a programming vision for the facility to include; outdoor concerts, summer camps, a basicRec summer camp venue, and movie nights. Conversations with agencies with similar venues indicate that private rental opportunities may be strong and include traditional amphitheater uses and non-traditional, such as weddings.

The Parks and Recreation Proffer balance is \$387,195 as of January 31, 2021.

Please feel free to contact me in advance with any questions you may have regarding this request at (540) 722-8294.

Frederick County
Cash Proffer Policy

As approved by the Board of Supervisors on January 28, 2009.

Proffered funds received by Frederick County will be held for the use specified by the proffer language. In the case of funds proffered to offset impacts to fire and rescue services, in the absence of other proffered specifications, the funds will be earmarked for the first due company in the area of the subject rezoning at the time the proffered funds are received. All proffered funds will be collected, held, and will accumulate until such time as a capital project funding request is received from a qualifying County department, agency, or volunteer fire and rescue company.

Qualifying agency or departmental **requests to access proffered funds shall be submitted to the County's Finance Department** for processing. In order to qualify as a capital project the following criteria must be met:

- 1) the item or project must have a minimum value of five thousand dollars (\$5,000), and;*
- 2) the item/project must have an anticipated useful life of at least five (5) years.*

The Finance Department will forward requests to the Finance Committee for a recommendation to the Board of Supervisors on the appropriateness of the use of proffered funds for the requested purpose. To assist the Finance Committee and Board in their deliberations requests to utilize proffered funds should include the following: 1) the amount of funds requested, 2) the total project cost, 3) a detailed description of the desired capital project or purchase including a discussion of how recent or anticipated development contributes to the need for the expenditure, and, 4) indicate whether or not the item or project is listed on the County's Capital Improvements Plan (CIP).

In order to comply with State Code §15.2-2-2298 (A) the Planning staff, working in conjunction with the County Attorney, will attempt to insure that cash proffers associated with future rezonings are appropriately addressed through inclusion of relevant capital projects in the County's CIP prior to acceptance of the proffered funds.

For the purpose of determining whether a project or item is appropriate for individual listing on the CIP only, a threshold value of \$100,000 and useful life of at least five year shall be utilized. (This would not preclude the purchase of capital items valued at less than \$100,000 utilizing proffered funds, where other relevant criteria are met and procedures followed.)



HANDLEY REGIONAL LIBRARY SYSTEM

WINCHESTER • FREDERICK CO. • CLARKE CO.

Dear Members of the Frederick County Parks and Recreation Board,

This note is to let you know that the Handley Regional Library is fully behind the effort to build the amphitheater behind the Bowman Library. We have been in discussions with members of the Parks and Recreation team and have worked out issues to the mutual satisfaction of all concerned.

Thank you for all you do on behalf of Frederick County citizens!

Sincerely,
John Huddy,

Director, Handley Regional Library System

www.handleyregional.org

Library Administration
P.O. Box 58
Winchester, VA 22604
(540) 662-9041, ext.25
Fax (540) 662-9053

Clarke County Library
101 Chalmers Ct.; Suite C
Berryville, VA 22611
(540) 955-5144
Fax (540) 955-5178

Handley Library
100 West Piccadilly Street
Winchester, VA 22601
(540) 662-9041
☎ (540) 662-9053

Mary Jane & James L. Bowman Library
P.O. Box 1300
871 Tasker Road
Stephens City, VA 22655
(540) 869-9000
Fax (540) 869-9001

Amphitheater Concept and Location





COUNTY of FREDERICK

FREDERICK
COUNTY

JAN 27 2021

FINANCE
DEPARTMENT

Board of Supervisors
540/665-6382
540/667-0370 Fax

Charles S. DeHaven, Jr. – Chairman
Robert W. Wells – Vice Chairman
Opequon District
Shawn L. Graber
Back Creek District
J. Douglas McCarthy
Gainesboro District

Blaine P. Dunn
Red Bud District
Gene E. Fisher
Shawnee District
Judith McCann-Slaughter
Stonewall District

DATE: January 24, 2021

TO: Supervisor Judith McCann-Slaughter, Chairperson Frederick County Finance Committee

FROM: Robert W. Wells, Liaison, Frederick County Parks and Recreation Commission

SUBJECT: Request for item to be reinstated on the February 2021 Finance committee meeting Agenda.

On behalf of myself and the Frederick County Director of Parks and Recreation I would like to ask that the Parks and Recreation request (see below) which appeared on the January 20, 2021 Finance agenda be reinstated on the February 2021 Finance committee meeting agenda.

“The Parks and Recreation Director request a General Fund supplemental appropriation in the amount of \$55,000.00. This amount represents a request for proffer funds for the construction of an amphitheater behind the Bowman Library. The request has been approved by the Recreation Commission.”

Please feel free to contact me or the Director of Parks and Recreation should you have questions or need additional information concerning this request.

Regards,

Robert W. Wells, Frederick County Board of Supervisors, Opequon District
Liaison to Frederick County Parks and Recreation Commission

Cc: Mr. Jason Robertson, Director of Frederick County Parks and Recreation
Cheryl B. Shiffler, Finance Director, Frederick County, Virginia



COUNTY of FREDERICK

Parks and Recreation Department

540/665-5678

Fax: 540/665-9687

E-mail: fcprd@fcva.us

www.fcprd.net

FREDERICK
COUNTY

FINANCE
DEPARTMENT

MEMO

To: Finance Committee
From: Jason Robertson, Director
Subject: Supplemental Appropriation
Date: January 26, 2021

Please transfer \$500 from Donation Line 3-010-01899-0003 to Expenditure Line 4-010-071090-5413-000-000 which represents a donation from Richard and Ramona Ashby for a memorial park bench to be installed at Clearbrook Park.

Please transfer \$500 from Donation Line 3-010-01899-0003 to Expenditure Line 4-010-071100-5413-000-000 which represents a donation from the Jacoby Family for a bench to be installed at Sherando Bike Park.

C.S. 1/28/21

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
SUBJECT : Supplemental Request – Armored Vehicle
DATE : February 9, 2021

Frederick County Sheriff's Office is requesting from the finance committee a supplemental appropriation in the amount of \$174,800.

We are asking for this amount to be appropriated in line item 31020-8005-000-000. The money will be used to purchase a new armored vehicle.

The total for the armored vehicle is \$174,800. We had received \$102,230.05 from the previous armored vehicle that we had to return. This amount was posted to 3-010-018990-0001, leaving \$72,569.95 for the remainder of the total needing to make the purchase.

Thank you,

LWM

c.s. 11/17/20 \$102,230.05

Angela Carroll

From: Lenny Millholland
Sent: Wednesday, February 3, 2021 9:06 AM
To: Angela Carroll
Subject: FW: '[External]'Alpine Armoring - Quotation for Custom-Armored Pointer SWAT Van - LT. Barry Kittoe - Frederick County Sheriff's Office (Virginia)

From: Dan Diana <Dan.Diana@alpineco.com>
Sent: Friday, January 29, 2021 12:53 PM
To: Barry Kittoe <bkittoe@fcva.us>
Cc: Cameron K. <Cameron.K@alpineco.com>; Quotes - Alpine Armoring <Quotes@alpineco.com>
Subject: '[External]'Alpine Armoring - Quotation for Custom-Armored Pointer SWAT Van - LT. Barry Kittoe - Frederick County Sheriff's Office (Virginia)

Dear Lt. Kittoe:

It has been great speaking with you and we look forward to picking this project back up. As requested, below please find Alpine's special government quoted price for this high level New Armored Mercedes Sprinter 4500, based on Alpine's [Pointer®](#) Design. Per the quotation below, Alpine's would ONLY recommend the Mercedes-Benz Sprinter 4500 chassis with a Gross Vehicle Weight Rating (GVWR) of 12,120 lbs because it has a higher payload for 10 crew member and the higher rifle protection. **Please see pricing and details below.**

For your information, Alpine's GSA contract number is [GS-07F-9376S](#), in case you may choose to place this order via a GSA schedule contract.

Quote #: AQ210129-FC4 - Submitted on January 29th, 2021

①	VEHICLE:	<u>New custom-armored 2020/21 Mercedes-Benz Sprinter 4500 SWAT Van (3.0L V6 Diesel Engi</u>
②	QUANTITY:	One (1)
③	ARMORING:	A9/NIJ III/B6+
④	CONVERSION:	Complete SWAT Truck Conversion based on protection level A9/NIJ III/B6+ using certified ball
⑤	SPECIAL PRICE:	\$174,800 - Price includes <u>the vehicle itself, custom-armoring conversion, and all the added ac</u>
⑥	PAYMENT:	50% at the time of the order and 50% prior to shipping or upon awarded Government Contract
⑦	COMPLETION:	<u>18 to 24 weeks</u> from receipt of 50% deposit and/or receipt of Government Contract/Purchase
⑧	WARRANTY:	Full one year on all parts and labor, recognized anywhere in US (Extended Warranty offered a
⑨	VALIDITY:	This quote is valid until <u>March 1st, 2021</u>

Custom SWAT Van Conversion for the above quote is shown below. A more detailed quote/invoice and further informatio

①	OVERALL:	Full protection against high power rifles (A9/NIJ III) including AK47, 7.62 x 39, 5.56 x 45, 7.62 x 51, M80 Ball ;
②	GLASS:	All original glass pieces are replaced with high quality no spall laboratory tested NIJ III Multi-layered certifie
③	OPAQUE:	All opaque material surrounding the passenger area and more are replaced/reinforced with hardened labor
④	ROOF :	Lower Roof Protection (at an angle)
⑤	OVERLAPS:	All overlap areas are protected separately with multilayered padding on both sides
⑥	FIREWALL:	Patented minimal-piece design armoring for firewall

⑦	FUEL TANK:	Fuel tank is ballistically and independently protected on all sides
⑧	RUNFLATS:	A full set of Heavy Duty Run Flats are inserted on six (6) wheels
⑨	COMPONENTS:	Separate ballistic protection for the battery box, black box/computer module
⑩	ACCESSORIES:	Multi-sound Public Address (P/A) and US coded siren system
⑪	ACCESSORIES:	Red & Blue Strobe Lights (mounted inside the front grill)
⑫	ACCESSORIES:	Rear Bench Seating for eight (8) personnel with Storage and privacy curtain for rear occupants from the driv
⑬	ACCESSORIES:	360 Degree Camera System with Interior Monitor for Crew Viewing
⑭	ACCESSORIES:	Custom Tail Pipe Protection
⑮	ACCESSORIES:	Custom Interior LED Lighting (Red & White) with Crew Grab Handles from the roof and entering the rear car
⑯	ACCESSORIES:	Heavy-Duty Rear Heating & A/C Unit for rear Crew Area
⑰	ACCESSORIES:	Molle-Style storage rack behind driver seat for weapon/tool storage
⑱	ACCESSORIES:	Rear Step for entry in Cargo Doors
⑲	ACCESSORIES:	Roof Access with Interior Ladder – Platform on Top for Over-Watch
⑳	ACCESSORIES:	Black Rubber Diamond Plate Floor (Non-Slip)
①	ACCESSORIES:	Heavy-Duty Front Mounted Bumper Guard
②	ACCESSORIES:	Added Heavy-Duty Sway Bar and Upgraded HD Braking Components

The key factors as to why you should consider choosing Alpine Armoring for your upcoming order can be of any type of armored vehicles summarized as follows:

1. Alpine Armoring is the only US owned supplier of high-quality armored vehicles whose tested vehicles passed the German Government (VPAM BVR 2009 (VR7) with another tested at the US Army's Aberdeen Proving Ground (APG).
2. Alpine Armoring's vehicles are uniquely integrated, exclusively custom-manufactured, rigorously tested using advance and state of the art ballistic material under sever conditions unmatched in the industry.
3. Alpine Armoring has been supplying its LAV and HAV vehicles for over 23 years to various US government agencies (State Dept., Dept. of Defense, DHS, Border Control, etc.), Law Enforcement agencies, United Nations, and many foreign governments.
4. Alpine Armoring has sold hundreds of VIP-armored sedans and SUVs to corporate executives and dignitaries in US and around the world, including numerous embassies whose trust is confidently placed in the quality vehicles we supply them.



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Official document with the header 'BESCHUSSAMT MÜNCHEN' and various administrative fields and stamps.

Official document with the header 'BESCHUSSAMT MÜNCHEN' and various administrative fields and stamps.



We look forward to finalizing this order for you. It is a pleasure for all of us at Alpine Armoring to be of service to Frederick County Sheriff's Office. In addition to the email, I am also available on my mobile (703-371-7371) for any questions you may have.

Best Regards,

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
SUBJECT : DEA Federal Reimbursements
DATE : February 10, 2021

Frederick County Sheriff's Office has received reimbursements from the DEA totaling \$7,272.00
This amount has been posted to 3-010-033010-0025

We are requesting the total amount to be appropriated in line item 4-010-031020-1005-000-000.

Thank you

LWM

Reimbursement

Rev. line	Reimb. Amount	Reimb. Received	OT Incurred Date	Date handed in	Date reimb. posted	
3-010-033010-0025	\$1,454.40	\$1,454.40	April 12-May 9, 2020	6/10/2020	9/10/2020	accrued in fy20
3-010-033010-0025	\$1,408.95	\$1,408.95	June 7-July 4 2020	7/9/2020	9/11/2020	c.s. 9/11/20
3-010-033010-025	\$1,454.40	\$1,454.40	July 5 - August 1, 2020	8/10/2020	10/5/2020	c.s. 10/5/20
3-010-033010-025	\$909.00	\$909.00	Aug. 2 - Aug 29, 2020	9/2/2020	9/15/2020	c.s. 9/15/20
3-010-033010-0025	\$954.45	\$954.45	Aug 30 - Sept 26, 2020	9/29/2020	10/9/2020	c.s. 10/9/20
3-010-033010-0025	\$863.55		Sept. 27 - Oct 24, 2020	10/27/2020		
3-010-033010-0025	\$1,454.40	\$1,454.40	Oct. 25 - Nov. 21, 2020	12/3/2020	1/22/2021	c.s. 1/22/21
3-010-033010-0025	\$1,090.80	\$1,090.80	Nov. 22 - Dec. 19 , 2020	12/28/2020	1/22/2021	c.s. 1/22/21
3-010-033010-0025	\$999.90		Dec. 20 2020 - Jan 16, 2021	1/19/2021		
3-010-033010-0025						
3-010-033010-0025						
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Total	\$10,589.85	\$8,726.40				
						\$7,272 for fy21

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 : February 4, 2021
SUBJECT : Insurance Reimbursement

The Frederick County Sheriff's Office has received checks from VACoRP for two auto claims. The claims were dated December 5, 2020 involving Sergeant Gregory and December 27, 2020 involving Deputy Russell. Both amounts have been posted to 3-010-018990-0001

December 5, 2020 - \$25,050.00 (Gregory)
December 27, 2020 - \$4,504.16 (Russell)

Totaling \$29,554.16

We are requesting the following amount to be appropriated to line item 31020-3004-000-002
(repair & maint - vehicle)

Thank you.

LWM/adc

c.s. 1/27/21 & 1/14/21

per Angie: funds to replace the total loss vehicle were transferred out of 3004-002



VACORP

January 15, 2020

Frederick County
Attn: Jennifer Place
107 N. Kent Street
Winchester, Virginia 22601

Virginia Association of Counties Group Self-Insurance Risk Pool
Member: Frederick County
Claim Number: 0342020274235
Date of Loss: 12/27/2020

To Frederick County:

Enclosed please find a VACORP property damage check in the amount of \$4,504.16 for the damages to the 2016 Ford Taurus VIN#6972. We issued payment of \$5,004.16 (estimate) – \$500.00 (deductible) = \$4,504.16 to Frederick County. This repair was determined by S&S Appraisals.

If you should have any questions regarding this payment, please do not hesitate to contact our office.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Corey Reese'.

Corey Reese

Claims Associate
Enclosed: check
Cc: Jennifer Place



VACORP

January 6, 2020

Frederick County
Attn: Jennifer Place
107 N. Kent Street
Winchester, Virginia 22601

VA Association of Counties Group Self-Insurance Risk Pool
Member: Frederick County
Claim Number: 0342020273428
Date of Loss: 12/05/2020

To Frederick County:

Enclosed please find a VACORP property damage check in the amount of 25,050.00 for the damages to the 2019 Ford Explorer VIN#9132 for this total loss. This amount was determined by S&S Appraisal Services.

If you should have any questions regarding this payment, please do not hesitate to contact our office.

Sincerely,

Corey Reese

Claims Associate
Enclosed: check
Cc: Jennifer Place

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
SUBJECT : Appropriation of Funds – Recovered costs
DATE : February 9, 2021

The Sheriff requests a General Fund supplemental appropriation in the amount of \$41,465.00. This amount has been posted to 3010-019010-0018. This amount represents traffic control and overtime from July 2020-January 2021.

We are requesting this amount to be appropriated in budget line 4-010-031020-1005-000-000.

Thank you

LWM/adc

Appropriation of Funds - Recovered Costs

Date	Description	Amount Expected	Total posted in line item	Date posted	Outstanding	Comments
7/8/2020	Appropriation	\$ 65,000.00	\$ (65,000.00)			
7/10/2020	ProArbor - July Inv#126	\$ 1,260.00	\$ 1,260.00	7/22/2020	\$ -	
7/23/2020	Slurry Pavers - July Inv# 127	\$ 480.00	\$ 480.00	7/29/2020		
7/24/2020	Fellowship Bible Church	\$ 1,850.00	\$ 1,850.00	7/29/2020	\$ -	
7/27/2020	Richardson-Wayland	\$ 5,050.00	\$ 5,050.00	7/29/2020	\$ -	Total posted \$7380.
8/11/2020	Navy Federal - June 2020	\$ 8,125.00	\$ 8,125.00	8/12/2020	\$ -	
8/25/2020	Family Drive In	\$ 480.00	\$ 480.00	8/26/2020		
8/25/2020	Lake Holiday Country Club Inc	\$ 480.00	\$ 480.00	8/26/2020	\$ -	Total posted \$960.00
9/3/2020	Fellowship bible Church July	\$ 1,320.00	\$ 1,320.00	9/3/2020	\$ -	
9/9/2020	Family Drive In-September 8 event	\$ 480.00	\$ 480.00	9/11/2020	\$ -	
9/9/2020	Navy Federal - August 2020	\$ 9,840.00	\$ 9,840.00	9/24/2020		
8/19/2020	Navy Federal - July 2020	\$ 9,900.00	\$ 9,900.00	9/24/2020		
9/11/2020	General Excavating - August/September	\$ 8,460.00	\$ 8,460.00	9/24/2020		
9/11/2020	Canaan Springs - August/September	\$ 720.00	\$ 720.00	9/24/2020		Total posted \$28,920.00
9/11/2020	Fellowship Bible Church -August	\$ 1,860.00	\$ 1,860.00	10/2/2020		
9/16/2020	General Excavating - September 13, 2020	\$ 540.00	\$ 540.00	9/29/2020		
10/6/2020	Navy Federal Credit Union - September	\$ 8,820.00	\$ 8,820.00	10/22/2020		
10/8/2020	Fellowship Bible Church - September	\$ 1,680.00	\$ 1,680.00	10/26/2020		Total left out of 65K (3,655)
11/13/2020	Navy Federal Credit Union - October	\$ 8,280.00	\$ 8,280.00	11/16/2020		Have reached to ask for appropriation 4625 out of the 8280
12/18/2020	Fellowship Bible church - October	\$ 1,320.00	\$ 1,320.00	12/21/2020		
12/18/2020	Navy Federal Credit November	\$ 7,200.00	\$ 7,200.00	12/28/2020		
12/29/2020	Walmart Store 3344 November	\$ 2,520.00	\$ 2,520.00	12/31/2020		
1/6/2021	Fellowship Bible Church - November	\$ 1,920.00	\$ 1,920.00	1/6/2021	\$ -	
1/12/2021	General Excavation Inc - Dec.	\$ 3,840.00	\$ 3,840.00	1/14/2020	\$ -	
1/21/2021	Fellowship Bible church Dec	\$ 4,080.00	\$ 4,080.00	1/26/2021		
1/21/2021	Walmart Store 4514	\$ 2,520.00	\$ 2,520.00	1/26/2021		Total posted \$6,600
1/13/2021	Parks and Rec	\$ 10,800.00	\$ 10,800.00	2/1/2021		
2/3/2021	General Excavating	\$ 2,640.00	\$ 2,640.00	2/4/2021		
					\$ -	
					\$ -	
					\$ -	
					\$ -	
					\$ -	
					\$ -	
					\$ -	
					\$ -	
					\$ -	
					\$ -	
		\$ 171,465.00	\$ 41,465.00		\$ -	

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
SUBJECT : Appropriation of Funds -- Surplus funds
DATE : February 4, 2021

Frederick County Sheriff's Office has received payment in the amount of \$5,405.17 from PAYMAC Inc. for the purchase of items sold off the surplus site. The amount of \$2325.17 has been posted to 3-010-015020-0007. The remaining amount of \$2926.00 was posted to the Treasurer's Office GL.

We are requesting the \$2325.17 to be appropriated into the line item 31020-5408-000-000

Thank you,

LWM/adc

c.s. 12/21/20

From: [Angela Carroll](#)
To: [Sharon Kibler](#)
Subject: RE: surplus \$\$ - fin comm
Date: Wednesday, February 10, 2021 11:02:47 AM

We sold
Snowblower
1997 Ford F150
Moped
3 Bicycle

TO
2010 Hyundai
1997 Nissan

We would use the money for equipment for the vehicles that we have to replace.

Let me know if there's anything else

Thank you

Angie Carroll
Administrative Assistant
Frederick County Sheriff's Office
1080 Coverstone Dr. , Winchester, VA 22602
Email: acarroll@fcva.us
Tel. 540-504-6534
Fax. 540-504-6400
"Kindness is FREE SPRINKLE that stuff EVERYWHERE"

From: Sharon Kibler <skibler@fcva.us>
Sent: Wednesday, February 10, 2021 10:44 AM
To: Angela Carroll <acarroll@fcva.us>
Subject: surplus \$\$ - fin comm

Do you know what was sold and what you are buying with the money?

Sharon Kibler | Assistant Finance Director
County of Frederick, VA | Finance Department

107 N. Kent St, Winchester, VA 22601
Tel: 540.722.8286 | Email: skibler@fcva.us | Web: www.fcva.us/finance

Northwestern Regional Adult Detention Center

Clay A. Corbin - Superintendent



141 Fort Collier Road, Winchester, VA 22603
(540) 665-6374 (540) 665-1615 FAX

MEMORANDUM

To: Cheryl Shiffler, Frederick County Finance Director
From: Clay Corbin, Interim Superintendent *(CC)*
Date: February 11, 2021
Subject: Fund Balance Transfer

Request approval to transfer \$827,000 from 11-000240-2530, Unreserved Fund Balance, to the following line items:

4-011-033010-3001-000	Professional Health Services	\$ 637,000
4-011-033010-5404-000	Medical and Laboratory	\$ 190,000

This request is for unanticipated Inmate Medical Health Care and was approved at the Jail Authority meeting, today, February 11, 2021.

Your consideration of this request is most appreciated.

**Northwestern Regional Jail Authority
Quarterly Meeting
January 28, 2021**



- 1. FY21 Budget Update**
- 2. FY22 Budget Update**

FY21 Budget Update

Current & Estimated Revenues for the remainder of FY21

Source	Budgeted Amount	Rec'd as of 1/15/21	Expected to receive by 6/30/21	Over/short	Explanation if short
Interest/Federal	\$ 100,000	\$ 3,545	\$ 15,000	- \$ 85,000	Lower interest rates
State – Per diem and Comp Board	\$ 7,025,000	\$ 2,615,161	\$ 7,033,000	\$ 8,000	
Grants	\$ 365,050	\$ 84,129	\$ 335,000	- \$ 30,050	PAPIS grant had vacancy
WR/HEM & housing fees	\$ 506,000	\$ 141,366	\$ 283,500	- \$222,500	WR program shut down - COVID
Med copays/Misc	\$ 72,000	\$ 31,967	\$ 67,000	- \$ 5,000	Medical copay collections are down
Inmate phone	\$ 600,000	\$ 238,746	\$ 545,000	- \$ 55,000	Commissions down due to usage
Juvenile (food)	\$ 82,000	\$ 28,490	\$ 70,000	- \$ 12,000	Juvenile count down
Locality shares/FB draw	\$ 14,634,453	\$ 10,738,434	\$ 14,634,453	-	
TOTAL	\$ 23,384,503	\$ 13,881,838	\$ 22,982,953	- \$ 401,550	

Current & Estimated Expenses for the remainder of FY21

Expense	Budgeted Amount	Expenses as of 1/15/21	Expected by 6/30/21	Over/short	Explanation
Personnel	\$ 16,889,519	\$ 8,037,096	\$ 16,126,900	\$ 762,619	20 vacancies
Inmate Medical Costs	\$ 1,648,125	\$ 1,166,221	\$ 2,475,100	- \$ 826,975	Anthem, Pharmacy and Contract nurses
Repair&Maintenance/ Contingency Repairs	\$ 471,508	\$ 156,035	\$ 395,208	\$ 76,300	\$35k is budgeted for contingency; anticipating no expenses; some savings on HVAC upgrade
Utilities	\$ 862,775	\$ 354,483	\$ 970,000	- \$ 107,225	Water rates increased significantly (should be able to do internal transfers to cover)
Contractual/Insurances	\$ 290,032	\$ 174,416	\$ 256,735	\$ 33,297	
Food service	\$ 1,034,348	\$ 547,605	\$ 1,030,000	\$ 4,348	
Laundry & housekeeping/Agricultural	\$ 118,130	\$ 78,757	\$ 118,130	-	
Office supplies/Copier lease/Subscriptions/Dues	\$ 109,584	\$ 37,267	\$ 82,225	\$ 27,359	
Vehicle Maintenance	\$ 21,000	\$ 5,632	\$ 10,500	\$ 10,500	
Bond payments	\$ 1,589,270	\$ 811,799	\$ 1,589,270	-	
Inmate linen/clothing/transport	\$ 42,000	\$ 72	\$ 200	\$ 41,800	Taking those items out of the Canteen Account
Police supplies/uniforms/training	\$ 249,898	\$ 132,591	\$ 175,900	\$ 73,998	Training limited
Operating Res/Equipment	\$ 84,118	\$ 18,810	\$ 28,310	\$ 55,808	Oper. Reserve amt less than budgeted due to interest earnings
TOTAL	\$ 23,410,307	\$ 11,520,783	\$ 23,258,478	\$ 151,829	

Inmate Medical costs

Anthem expenses for Inmates to date - \$446,650
Total budget allocated for Anthem for FY21 - \$525,000

Bill date	Amount due
June 2020 (paid in July)	\$ 12,979.25
July	\$ 18,922.65
August	\$ 256,442.72
September	\$ 158,306.15
October	\$ 230,842.31**
November	\$ 103,579.70**

October and November bills have not been paid yet; waiting on credits (est. \$315k) from Anthem for inmate claims not approved by the Jail

- Bills for December 2020 – May 2021 estimated at \$95k per month
Anticipated over budgeted amount by \$510k

Historical Anthem Costs:

Fiscal Year	Amount
FY17	\$ 688,345
FY18	\$ 473,030
FY19	\$ 499,062
FY20	\$ 216,659

Inmate Medical costs, continued

- **Contract Nurses to date - \$286,493**
 - *Total budget allocated for Contract Nurses for FY21 - **\$375,000***
- Bills for the remainder of FY21 estimated at \$215,000
 - **Anticipated over budgeted amount by \$127k**
 - *Anticipate hiring 3 new nurses by April, cutting the contract nurse monthly expense in half*

-
- **Pharmacy bills to date - \$231,679 (July – November)**
 - *Total budget allocated for Pharmacy bills for FY21 - **\$384,000***
 - Bills for the remainder of FY21 estimated at \$342k
 - **Anticipated over budgeted amount by \$190k**

TOTAL AMOUNT OVER BUDGET FOR INMATE MEDICAL EXPENSES - \$827,000

*****Will need to make a draw from Fund Balance******

Inmate Medical costs, continued

- Reasons for extraordinarily high Anthem costs:
 - Dialysis patients driving up cost.
 - Higher patient acuity causing need for increase in specialist care.
- Reasons for pharmacy cost increase:.
 - Number of inmates on medications increased 16%
 - Average cost per inmate per month increased 6%
 - Psychiatric medication cost increased by 6%
 - Increase in chronic care admissions and chronic care cases.
 - Increase in amount of psychiatric medications ordered.

FY22 Budget

CURRENT FY21 BUDGET VS. PROPOSED FY22 BUDGET

	Current FY21	Proposed FY22	Increase
Personnel	\$ 16,884,519	\$ 17,460,877	\$ 576,358
Operating	\$ 4,869,914	\$ 5,407,015	\$ 537,101
Capital	\$ 1,630,070	\$ 1,652,183	\$ 22,113
TOTAL	\$ 23,384,503	\$ 24,520,075	\$ 1,135,572

MAJOR DIFFERENCES IN PERSONNEL COSTS

- Health insurance costs increased by 15% \$373k
- Increased Overtime/Part time (grant funded) by \$114k
- Increase in Workers Comp rate \$19k
- Nurse pay increase (approved FY21) \$83k

*******NO MERIT/COLA INCLUDED IN THIS DRAFT*******

DIFFERENCES IN OPERATING COSTS

- Increased Anthem expenses \$75k
- Surveillance Cameras \$58k
- Increased Water & Sewer \$115k
- Increased Food costs \$23k
- Increased Pharmacy costs \$66k
- Increased Housekeeping/Janitorial supplies \$124k (gloves \$70k)
- Increased Ammo/Police supplies \$64k

DIFFERENCES IN CAPITAL COSTS

- Increase bond payment due \$7,413
- Increase in copier lease (new contract) \$10,200
- Splunk server – data analysis \$6,000

LOCALITY SHARES

Locality	Current FY21	Proposed FY22	Increase/Decrease
Clarke County	\$ 476,172 (3.60%)	\$ 504,389 (3.73%)	\$ 28,217
Fauquier County	\$ 2,357,055 (17.82%)	\$ 2,446,221 (18.09%)	\$ 89,166
Frederick County	\$ 5,520,958 (41.74%)	\$ 5,725,428 (42.34%)	\$ 204,470
Winchester	\$ 4,872,834 (36.84%)	\$ 4,846,465 (35.84%)	\$ -26,369

MERIT/COLA, IF APPROVED:

Locality	3%	5%
Clarke County	\$ 16,185	\$ 26,974
Fauquier County	\$ 78,493	\$ 130,821
Frederick County	\$ 183,713	\$ 306,188
Winchester	\$ 155,510	\$ 259,182

BUDGET TRANSFERS JANUARY 2021

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
1/11/2021	OTHER	TO COVER DEFICIT IN PROFESSIONAL SERVICES	1224	5302	000	000	(191.15)
	OTHER		1224	3002	000	000	191.15
	OTHER		1224	5307			(1,857.00)
	OTHER		1224	3002	000	000	1,857.00
	OTHER		1224	5308	000	000	(734.00)
	OTHER		1224	3002	000	000	734.00
	BOARD OF SUPERVISORS		1101	5506	000	000	(1,243.00)
	OTHER		1224	3002	000	000	1,243.00
1/13/2021	COUNTY OFFICE BUILDINGS/COURTHOUSE	INSUFFICIENT FUNDS TO COVER MICROMAIN MAINTENANCE	4304	3004	000	001	(240.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3002	000	000	240.00
1/20/2021	OTHER	PAY PROFESSIONAL SERVICES INVOICES	1224	3002	000	000	12,313.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(12,313.00)
1/26/2021	TRANSFERS/CONTINGENCY	EQUIPMENT FOR (3) DURANGOS AND A TAHOE	9301	5890	000	000	(40,944.90)
	SHERIFF		3102	8005	000	000	40,944.69
1/26/2020	CLEARBROOK PARK	TO COVER ADDITIONAL SUPPLIES NEEDED	7109	5407	000	000	(1,000.00)
	CLEARBROOK PARK		7109	5412	000	000	1,000.00
1/26/2020	CLEARBROOK PARK	TO COVER ADDITIONAL WORK NEEDED	7109	5407	000	000	(1,500.00)
	CLEARBROOK PARK		7109	3004	000	003	1,500.00
1/27/2021	REGISTRAR	BOARD ACTION 1/27/21 NEW POSTION	1302	1001	000	003	14,496.25
	REGISTRAR		1302	2001	000	000	1,108.96
	REGISTRAR		1302	2002	000	000	1,662.72
	REGISTRAR		1302	2005	000	000	5,166.67
	REGISTRAR		1302	2006	000	000	194.25
	REGISTRAR		1302	2011	000	000	13.15
	ELECTORAL BOARD AND OFFICIALS		1301	1006	000	002	(14,000.00)
	ELECTORAL BOARD AND OFFICIALS		1301	1005	000	000	(6,000.00)
	ELECTORAL BOARD AND OFFICIALS		1301	1003	000	000	(2,642.00)
1/27/2021	ANIMAL SHELTER	COVER COST TO REPAIR HEAT EXCHANGE	4305	5413	000	000	(2,500.00)
	ANIMAL SHELTER		4305	3004	000	000	2,500.00
	ANIMAL SHELTER		4305	3002	000	000	(2,500.00)
	ANIMAL SHELTER		4305	3004	000	000	2,500.00
1/31/2021	FIRE AND RESCUE	PROMOTIONS 1/21	3505	1007	000	001	(4,376.00)
	FIRE AND RESCUE		3505	1001	000	079	4,376.00
	FIRE AND RESCUE		3505	1007	000	001	(3,028.00)
	FIRE AND RESCUE		3505	1001	000	000	3,028.00
	FIRE AND RESCUE		3505	1007	000	000	(3,422.00)
	FIRE AND RESCUE		3505	1001	000	000	3,422.00
	FIRE AND RESCUE		3505	1007	000	000	(3,648.00)
	FIRE AND RESCUE		3505	1001	000	000	3,648.00
	FIRE AND RESCUE		3505	1007	000	000	(3,414.00)
	FIRE AND RESCUE		3505	1001	000	000	3,414.00
	FIRE AND RESCUE		3505	1007	000	000	(2,954.00)
	FIRE AND RESCUE		3505	1001	000	000	2,954.00
	FIRE AND RESCUE		3505	1007	000	000	(1,855.00)
	FIRE AND RESCUE		3505	1001	000	000	1,855.00
	FIRE AND RESCUE		3505	1007	000	000	(1,843.00)
	FIRE AND RESCUE		3505	1001	000	000	1,843.00
	FIRE AND RESCUE		3505	1007	000	000	(2,330.00)
	FIRE AND RESCUE		3505	1001	000	000	2,330.00
	FIRE AND RESCUE		3505	1007	000	000	(2,317.00)
	FIRE AND RESCUE		3505	1001	000	000	2,317.00
	FIRE AND RESCUE		3505	1007	000	000	(2,624.00)
	FIRE AND RESCUE		3505	1001	000	000	2,624.00
	FIRE AND RESCUE		3505	1007	000	000	(2,250.00)
	FIRE AND RESCUE		3505	1001	000	000	2,250.00
	FIRE AND RESCUE		3505	1007	000	000	(3,758.00)
	FIRE AND RESCUE		3505	1001	000	000	3,758.00
	SHERIFF		3102	1002	000	000	(1,324.00)
	SHERIFF		3102	1001	000	000	1,324.00
2/4/2021	PUBLIC SAFETY COMMUNICAITONS	COVER INVOICES	3506	5401	000	000	(61.00)
	PUBLIC SAFETY COMMUNICAITONS		3506	3006	000	000	61.00

County of Frederick
General Fund
January 31, 2021

ASSETS	FY21 <u>1/31/21</u>	FY20 <u>1/31/20</u>	Increase <u>(Decrease)</u>
Cash and Cash Equivalents	47,716,946.77	47,500,918.78	216,027.99 *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Receivable Arrears Pay Deferred	446,009.60	501,286.90	(55,277.30) *B
Taxes, Commonwealth, Reimb. P/P	3,737,672.01	3,957,313.74	(219,641.73)
Streetlights	612.37	711.36	(98.99)
Miscellaneous Charges	51,879.65	28,020.96	23,858.69
Due from Fred. Co. San. Auth.	0.00	657,083.23	(657,083.23)
Prepaid Postage	966.69	3,062.60	(2,095.91)
GL controls (est.rev / est. exp)	<u>(19,251,503.95)</u>	<u>(14,391,451.31)</u>	<u>(4,860,052.64)</u> (1) Attached
TOTAL ASSETS	<u>32,704,138.14</u>	<u>38,258,501.26</u>	<u>(5,554,363.12)</u>
LIABILITIES			
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	641,377.46	945,014.05	(303,636.59)
Taxes Collected in Advance	338,146.97	280,038.18	58,108.79
Deferred Revenue	<u>3,789,834.26</u>	<u>3,979,708.07</u>	<u>(189,873.81)</u> *C
TOTAL LIABILITIES	6,362,434.71	6,736,208.87	(373,774.16)
EQUITY			
Fund Balance			
Reserved:			
Encumbrance General Fund	1,135,062.47	583,240.63	551,821.84 (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
Courthouse Fees	487,960.80	453,620.55	34,340.25
Animal Shelter	1,209,505.42	1,181,179.07	28,326.35
Sheriff's Reserve	1,000.00	1,000.00	0.00
Proffers	4,085,258.38	6,323,097.26	(2,237,838.88) (3) Attached
Parks Reserve	86,948.99	17,174.06	69,774.93
E-Summons Funds	164,573.40	69,760.08	94,813.32
VDOT Revenue Sharing	436,270.00	436,270.00	0.00
Undesignated Adjusted Fund Balance	<u>17,614,527.23</u>	<u>21,422,386.43</u>	<u>(3,807,859.20)</u> (4) Attached
TOTAL EQUITY	<u>26,341,703.43</u>	<u>31,522,292.39</u>	<u>(5,180,588.96)</u>
TOTAL LIAB. & EQUITY	<u>32,704,138.14</u>	<u>38,258,501.26</u>	<u>(5,554,363.12)</u>

NOTES:

*A Cash increase includes an increase in transfers and decreases in fund balance, revenue, and expenditures. (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	197,740,797	190,799,956	6,940,841
Appropriations	(100,917,032)	(93,506,626)	(7,410,406)
Est. Transfers to Other Funds	(117,210,331)	(116,051,677)	(1,158,654)
Est. Transfers From Other Funds	-	3,783,655	(3,783,655)
Encumbrances	1,135,062	583,241	551,822
	(19,251,504)	(14,391,451)	(4,860,053)

(2) General Fund Purchase Orders 1/31/21

	Amount	Cares Act Funds Indicated by Asterisk*
Animal Shelter	30,620.82	2021 Ford Explorer
County Office Buildings	7,065.00	Bowman Library BAS Upgrade Control
	216,060.93	Atmosair Bi-Polar Ionization System for HVAC Systems at County Facilities *
Fire and Rescue	27,947.00	Uniforms
	4,172.70	Quarterly Air Testing and Annual Compressor Maintenance
	11,792.50	Scott Respirator Adapters and Filters
	43,994.00	Kappler Gowns
	7,094.00	Leonard Custom Cargo Trailer
	64,053.90	(2) F250 3/4 Ton Pick Up Crew Cab
	25,412.24	(2) Porta Respirators
	5,417.50	Training Room Smart System Installation*
IT	340,837.90	PSB Security Cameras, AS Video Intercom, Round Hill Access Control Cards *
Parks and Recreation	3,808.75	Ballfield Diamond Mix
	10,071.00	Power Pole Relocation for Volleyball Court
	2,749.50	Broyhill Stadium Sprayer(Clearbrook)
	13,333.00	Hustler 72" Z Mower(Clearbrook)
	33,000.40	Ventrac w/Tough Cut and Finish(Sherando)
	2,749.50	Broyhill Stadium Sprayer(Sherando)
	13,082.00	Hustler Z Mower(Sherando)
	15,222.40	Turf Seed, Fertilizer, and Fungicide
Public Works	29,325.40	2021 Chevrolet Colorado
Reassessment	28,912.40	2021 Chevrolet Colorado
Sheriff	7,809.80	Ammunition
	5,263.02	Body Armour Vests with Carriers
	11,542.70	Advanced Pole Camera
	62,256.87	Taser Upgrade
	88,971.24	Emergency Equipment
	5,296.00	(2) 2019 F150 Bed C/C 5.5
	17,200.00	Install Emergency Equipment
Total	1,135,062.47	

(3) Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance 1/31/21	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
Total	2,035,448.26

Other Proffers 1/31/21

(4) Fund Balance Adjusted	
Beginning Balance 1/31/21	40,651,556.53
Revenue 1/21	95,942,591.04
Expenditures 1/21	(50,568,871.01)
Transfers 1/21	(68,410,749.33)
Ending Balance 1/31/21	17,614,527.23

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 January 31, 2021

REVENUES:		FY21	FY20	YTD
	<u>Appropriated</u>	<u>1/31/21</u> <u>Actual</u>	<u>1/31/20</u> <u>Actual</u>	<u>Actual</u> <u>Variance</u>
General Property Taxes	135,657,816.00	61,299,561.72	58,801,179.99	2,498,381.73 (1)
Other local taxes	39,705,976.00	16,517,860.71	16,219,905.59	297,955.12 (2)
Permits & Privilege fees	2,266,235.00	1,281,087.28	1,301,684.73	(20,597.45) (3)
Revenue from use of money and property	1,395,998.80	176,443.15	739,620.02	(563,176.87) (4)
Charges for Services	3,498,694.00	1,102,029.76	1,830,968.20	(728,938.44) *1
Miscellaneous	591,470.81	336,763.64	261,673.87	75,089.77
Recovered Costs	1,910,958.00	1,416,794.54	1,317,251.75	99,542.79 (5)
Proffers		872,817.16	1,117,521.47	(244,704.31) (5)
Intergovernmental:				
Commonwealth	12,481,872.44	12,832,951.64	13,062,167.18	(229,215.54) (6)
Federal	157,474.73	22,296.44	115,563.36	(93,266.92) (7)
Insurance Recoveries	0.00	9,684.00	7,703.11	1,980.89
Transferred from Cares Act	74,301.00	74,301.00	3,783,654.99	(3,709,353.99) *2
TOTAL REVENUES	197,740,796.78	95,942,591.04	98,558,894.26	(2,616,303.22)
EXPENDITURES:				
General Administration	14,988,246.55	9,258,324.62	11,017,648.19	(1,759,323.57)
Judicial Administration	3,138,849.42	1,624,313.24	1,663,042.02	(38,728.78)
Public Safety	44,427,824.14	25,982,239.34	25,338,192.78	644,046.56
Public Works	6,393,201.32	3,271,403.16	2,874,267.69	397,135.47
Health and Welfare	11,203,633.00	5,456,631.13	5,162,733.71	293,897.42
Education	81,308.00	40,654.00	40,654.00	0.00
Parks, Recreation, Culture	7,863,509.09	3,472,162.15	4,368,671.19	(896,509.04)
Community Development	2,233,723.91	1,463,143.37	873,898.59	589,244.78
TOTAL EXPENDITURES	90,330,295.43	50,568,871.01	51,339,108.17	(770,237.16) (8)
OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	127,797,067.77	68,410,749.33	65,170,286.43	3,240,462.90 (9)
Excess (deficiency)of revenues & other sources over expenditures & other uses	(20,386,566.42)	(23,037,029.30)	(17,950,500.34)	5,086,528.96
Fund Balance per General Ledger		40,651,556.53	39,372,886.77	1,278,669.76
Fund Balance Adjusted to reflect Income Statement 12/31/20		17,614,527.23	21,422,386.43	(3,807,859.20)
*1 Decrease in Parks and Recreation Fees.				
*2 Transferred from the Board of Supervisors Funds'				

(1)General Property Taxes	FY21	FY20	Increase/Decrease
Real Estate Taxes	32,540,262	31,671,502	868,760
Public Services	1,255,048	1,422,115	(167,066)
Personal Property	26,392,218	24,728,259	1,663,959
Penalties and Interest	834,460	728,568	105,892
Credit Card Chgs./Delinq.Advertising	3,034	(839)	3,873
Adm.Fees For Liens&Distress	274,539	251,576	22,964
	61,299,562	58,801,180	2,498,382

(2) Other Local Taxes

Local Sales Tax	7,417,597.76	6,785,311.14	632,286.62
Communications Sales Tax	424,479.86	472,615.41	(48,135.55)
Utility Taxes	1,628,449.99	1,692,821.02	(64,371.03)
Business Licenses	1,841,147.60	2,194,340.73	(353,193.13)
Auto Rental Tax	94,740.11	88,999.73	5,740.38
Motor Vehicle Licenses Fees	438,933.88	473,657.65	(34,723.77)
Recordation Taxes	1,707,676.61	1,289,111.10	418,565.51
Meals Tax	2,553,922.60	2,718,502.24	(164,579.64)
Lodging Tax	395,395.88	489,670.78	(94,274.90)
Street Lights	11,466.42	10,915.79	550.63
Star Fort Fees	4,050.00	3,960.00	90.00
Total	16,517,860.71	16,219,905.59	297,955.12

(3)Permits&Privileges

Dog Licenses	21,586.00	21,680.00	(94.00)
Land Use Application Fees	4,225.00	3,300.00	925.00
Transfer Fees	2,571.30	2,155.50	415.80
Development Review Fees	211,475.50	215,835.80	(4,360.30)
Building Permits	762,400.52	787,568.76	(25,168.24)
2% State Fees	1,713.96	4,491.67	(2,777.71)
Electrical Permits	64,677.00	82,624.00	(17,947.00)
Plumbing Permits	18,617.00	18,539.00	78.00
Mechanical Permits	70,457.00	56,032.00	14,425.00
Sign Permits	2,900.00	4,825.00	(1,925.00)
Commerical Burning	-	50.00	(50.00)
Explosive Storage Permits	-	200.00	(200.00)
Blasting Permits	430.00	195.00	235.00
Institutional Inspections Permit	2,350.00	-	2,350.00
Land Disturbance Permits	117,284.00	103,088.00	14,196.00
Residential Pump and Haul Fee	200.00	-	200.00
Transfer Development Rights	-	1,100.00	(1,100.00)
Small Cell Tower Permit	200.00	-	200.00
Total	1,281,087.28	1,301,684.73	(20,597.45)

(4) Revenue from use of

Money	78,424.74	665,119.79	(586,695.05) *1
Property	98,018.41	74,500.23	23,518.18
Total	176,443.15	739,620.02	(563,176.87)

*1 Difference is due to lower interest rates.

(5) Recovered Costs	FY21	FY20	Increase/Decrease
	1/31/2021	1/31/2020	
Recovered Costs Treasurer's Office	-	30,561.00	(30,561.00)
Recovered Costs Social Services	40,488.60	25,789.33	14,699.27
Purchasing Card Rebate	180,864.99	216,723.44	(35,858.45)
Recovered Costs-IT/GIS	27,261.00	27,261.00	-
Recovered Costs-F&R Fee Recovery	344,553.12	319,303.79	25,249.33
Recovered Cost Fire Companies	173,664.17	173,429.97	234.20
Recovered Costs Sheriff	93,025.00	71,637.50	21,387.50
Reimbursement Circuit Court	4,706.47	4,981.97	(275.50)
Reimb.Public Works/Planning Clean Up	1,400.00	725.00	675.00
Clarke County Container Fees	43,852.81	33,372.44	10,480.37
City of Winchester Container Fees	33,314.93	19,889.10	13,425.83
Refuse Disposal Fees	79,601.11	59,016.19	20,584.92
Recycling Revenue	16,580.50	14,543.16	2,037.34
Sheriff Restitution	285.45	250.60	34.85
Container Fees Bowman Library	802.94	1,242.22	(439.28)
Restitution-Other	-	3,180.00	(3,180.00)
Litter-Thon/Keep VA Beautiful Grant	-	750.00	(750.00)
Reimb.of Expenses Gen.District Court	9,436.56	15,425.69	(5,989.13)
Reimb.Task Force	43,245.02	42,107.12	1,137.90
Reimb. Elections	5,230.00	1,802.57	3,427.43
Westminister Canterbury Lieu of Tax	18,961.80	18,961.80	-
Labor-Grounds Maint.Fred.Co.Schools	208,669.51	107,404.78	101,264.73
Comcast PEG Grant	65,235.50	67,192.00	(1,956.50)
Fire School Programs	10,610.00	9,829.00	781.00
Clerks Reimbursement to County	6,751.10	5,811.15	939.95
Equip-Grounds Maint. Fred. Co. Schoolds	-	33,500.27	(33,500.27)
Reimb. Sheriff	8,253.96	12,560.66	(4,306.70)
Subtotal Recovered Costs	1,416,794.54	1,317,251.75	99,542.79
Proffer Redbud Run	-	19,362.00	(19,362.00)
Proffer Southern Hills	185,294.63	198,073.57	(12,778.94)
Proffer Snowden Bridge	502,834.13	635,014.98	(132,180.85)
Proffer Cedar Meadows	68,334.00	122,025.00	(53,691.00)
Proffer Madison Village	108,854.40	-	108,854.40
Proffer Freedom Manor	7,500.00	1,750.00	5,750.00
Proffer The Village At Middletown	-	141,295.92	(141,295.92)
Subtotal Proffers	872,817.16	1,117,521.47	(244,704.31)
Grand Total	2,289,611.70	2,434,773.22	(145,161.52)

(6) Commonwealth Revenue	FY21	FY20	
	1/31/2021	1/31/2020	Increase/Decrease
Motor Vehicle Carriers Tax	35,394.04	36,457.81	(1,063.77)
Mobile Home Titling Tax	55,025.84	82,594.44	(27,568.60)
Recordation Taxes	-	321,775.14	(321,775.14) *1
P/P State Reimbursement	6,526,528.18	6,526,528.18	-
State Noncategorical Funding	32,976.00	-	32,976.00
Shared Expenses Comm.Atty.	267,401.37	279,268.17	(11,866.80)
Shared Expenses Sheriff	1,314,661.39	1,279,408.65	35,252.74
Shared Expenses Comm.of Rev.	110,399.15	116,024.15	(5,625.00)
Shared Expenses Treasurer	86,723.78	86,552.95	170.83
Shared Expenses Clerk	224,754.22	226,546.43	(1,792.21)
Public Assistance Grants	3,024,016.85	3,076,097.53	(52,080.68)
Litter Control Grants	14,931.00	13,000.00	1,931.00
Four-For-Life Funds	96,393.44	-	96,393.44
Emergency Services Fire Program	286,630.00	273,930.00	12,700.00
DMV Grant Funding	9,436.69	13,641.39	(4,204.70)
Parks State Grants	69,351.58	190,845.50	(121,493.92)
State Grant Emergency Services	135,825.46	39,646.20	96,179.26
Sheriff State Grants	12,086.66	57,686.10	(45,599.44)
JJC Grant Juvenile Justice	96,269.00	96,269.00	-
Rent/Lease Payments	135,595.08	155,333.61	(19,738.53)
Wireless 911 Grant	138,532.61	133,389.05	5,143.56
State Forfeited Asset Funds	8,675.30	5,185.00	3,490.30
Victim Witness-Commonwealth Office	151,344.00	51,987.88	99,356.12
Total	12,832,951.64	13,062,167.18	(229,215.54)

*1 Recordation Taxes will not be distributed from the Commonwealth in FY21.

County of Frederick

General Fund

January 31, 2021

(7) Federal Revenue	FY21	FY20	Increase/Decrease
Payments in Lieu of Taxes	-	142.00	(142.00)
Federal Forfeited Assets	5,349.82	51,054.15	(45,704.33)
Housing Illegal Aliens-Federal	-	41,607.00	(41,607.00)
Federal Funds Sheriff	16,946.62	22,760.21	(5,813.59)
Total	22,296.44	115,563.36	(93,266.92)

(8) Expenditures

Expenditures decreased \$770,237.16. **General Administration** decreased \$1.7 million and Reflect the purchase of Sunnyside Plaza for \$2.1 million in the previous year. **Public Safety** increased \$644,046.56 and includes a \$286,630 contribution to the Fire Program and an increase for the local contribution to the Jail of \$337,065 over the previous year. **Public Works** increased \$397,135.47 and includes \$389,218.53 for the Albin Compactor Site. The **Parks and Recreation** decrease of \$896,509.04 was impacted by the Clearbrook Park Parking Expansion Project and the Sherando Park Recreation Access Project in FY20. **Community Development** increased \$589,244.78 and reflects the \$614,301.00 budgeted transfer to the Economic Development Authority. The transfers decreased \$3,240,462.90. See Chart below:

(9) Transfers Increased \$3,240,462.90	FY21	FY20	Increase/Decrease
Transfer to School Operating Fund	45,846,367.24	43,795,984.71	2,050,382.53
Transfer to Debt Service Schools	8,542,765.50	8,124,150.00	418,615.50
Transfer to Debt Service County	1,768,789.26	1,742,244.73	26,544.53
Operational Transfers	97,792.52	(413.01)	98,205.53
Reserve for Merit/COLA Increases	30,159.50	3,800.00	26,359.50
Reserve for Capital	13,004,306.00	11,504,520.00	1,499,786.00
Operational Contingency	(879,430.69)	-	(879,430.69)
Total	68,410,749.33	65,170,286.43	3,240,462.90

*1 School Operating FY21 includes \$1,397,457.67 C/F Encumbrances and \$294,942.57 for FY20 unspent restricted funds. Additionally, \$44,153,967.00 for half of the School Operating. The FY20 total was \$225,545.15 C/F Encumbrances and \$347,857.06 represents restricted grant funds received and \$43,222,582.50 for half of the School Operating.

*2 Payments include the Bowman Library, the City of Winchester for Courtroom, Roof, and HVAC Projects, Millwood Station, Roundhill, Public Safety, and the Animal Shelter.

*3 Timing of Insurance Charge Outs.

*4 Reimburse Contingency for Capital.

County of Frederick
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
 January 31, 2021

ASSETS	FY21 <u>12/31/2020</u>	FY20 <u>1/31/20</u>	Increase <u>(Decrease)</u>
Cash	10,893,600.04	11,426,724.98	(533,124.94) *1
Receivable Arrears Pay Deferred	117,989.36	134,270.88	(16,281.52)
Receivables Other	0.00	0.00	0.00
GL controls(est.rev/est.exp)	<u>(1,460,337.56)</u>	<u>(2,114,704.10)</u>	<u>654,366.54</u>
TOTAL ASSETS	<u>9,551,251.84</u>	<u>9,446,291.76</u>	<u>104,960.08</u>
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>
TOTAL LIABILITIES	<u>3,119,353.90</u>	<u>3,040,277.15</u>	<u>79,076.75</u>
EQUITY			
Fund Balance Reserved			
Encumbrances Undesignated	7,000.00	60,398.99	(53,398.99)
Fund Balance	<u>6,424,897.94</u>	<u>6,345,615.62</u>	<u>79,282.32</u> *2
TOTAL EQUITY	<u>6,431,897.94</u>	<u>6,406,014.61</u>	<u>25,883.33</u>
TOTAL LIABILITY & EQUITY	<u>9,551,251.84</u>	<u>9,446,291.76</u>	<u>104,960.08</u>

NOTES:

*1 Cash decreased \$533,124.94. Refer to the following page for comparative statement of revenues and expenditures and changes in fund balance.

*2 Fund balance increased \$79,282.32. 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 \$1,171,016.90.

Current Unrecorded Accounts Receivable-	<u>FY21</u>
Prisoner Billing:	19,527.07
Compensation Board Reimbursement 1/21	<u>504,590.92</u>
Total	524,117.99

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 January 31, 2021

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	<u>Appropriated</u>	FY21 1/31/21 <u>Actual</u>	FY20 1/31/20 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Probation	-	288.55	269.80	18.75
Interest	100,000.00	8,212.08	72,435.18	(64,223.10)
Salvage/Surplus	-	-	475.00	(475.00)
Supervision Fees	87,376.00	17,877.50	25,992.50	(8,115.00)
Drug Testing Fees	1,000.00	90.00	-	90.00
Work Release Fees	380,000.00	115,181.27	197,638.44	(82,457.17)
Prisoner Fees From Other Localities	0.00	-	79.32	(79.32)
Federal Bureau Of Prisons	0.00	330.00	1,430.00	(1,100.00)
Local Contributions	7,706,061.00	5,779,545.75	5,679,402.75	100,143.00
Miscellaneous	14,000.00	8,540.18	9,051.61	(511.43)
Phone Commissions	600,000.00	238,746.40	364,890.77	(126,144.37)
Food & Staff Reimbursement	82,000.00	28,489.97	41,188.43	(12,698.46)
Elec.Monitoring Part.Fees	126,000.00	36,168.41	36,432.31	(263.90)
Share of Jail Cost Commonwealth	1,275,000.00	659,420.00	623,172.99	36,247.01
Medical & Health Reimb.	58,000.00	23,426.90	25,768.73	(2,341.83)
Shared Expenses CFW Jail	5,750,000.00	2,877,794.92	2,836,547.64	41,247.28
State Grants	365,050.00	158,798.00	182,416.00	(23,618.00)
D.J.C.P. Grant	0.00	0.00	0.00	0.00
Local Offender Probation	247,933.00	138,148.00	134,520.00	3,628.00
Bond Proceeds	0.00	0.00	1,236,568.99	(1,236,568.99)
Transfer From General Fund	5,520,958.00	4,140,718.50	3,803,653.50	337,065.00
TOTAL REVENUES	22,313,378.00	14,231,776.43	15,271,933.96	(1,040,157.53)
EXPENDITURES:	23,780,715.56	13,060,759.53	12,316,667.79	744,091.74
Excess(Deficiency)of revenues over expenditures	(1,467,337.56)	1,171,016.90	2,955,266.17	(1,784,249.27)
FUND BALANCE PER GENERAL LEDGER		<u>5,253,881.04</u>	<u>3,390,349.45</u>	<u>1,863,531.59</u>
Fund Balance Adjusted To Reflect Income Statement 1/31/21		6,424,897.94	6,345,615.62	79,282.32

County of Frederick
Fund 12 Landfill
January 31, 2021

ASSETS	FY21 <u>1/31/21</u>	FY20 <u>1/31/20</u>	Increase <u>(Decrease)</u>
Cash	37,112,980.68	37,580,909.20	(467,928.52)
Receivables:			
Accounts Receivable	2,635.51	3,457.40	(821.89)
Fees	851,240.19	612,219.53	239,020.66 *1
Receivable Arrears Pay Deferred	21,520.06	24,905.02	(3,384.96)
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>(2,665,453.50)</u>	<u>(3,590,102.30)</u>	<u>924,648.80</u>
TOTAL ASSETS	<u>56,329,100.09</u>	<u>53,347,980.69</u>	<u>2,981,119.40</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	2,635.51	3,457.40	(821.89)
Accrued Wages Payable	<u>57,529.70</u>	<u>55,847.62</u>	<u>1,682.08</u>
TOTAL LIABILITIES	<u>14,268,261.92</u>	<u>13,825,299.68</u>	<u>441,280.16</u>
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	6,244.50	0.00	6,244.50 *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>32,196,151.67</u>	<u>29,664,239.01</u>	<u>2,531,912.66</u> *4
TOTAL EQUITY	<u>42,060,838.17</u>	<u>39,522,681.01</u>	<u>2,538,157.16</u>
TOTAL LIABILITY AND EQUITY	<u>56,329,100.09</u>	<u>53,347,980.69</u>	<u>2,981,119.40</u>

NOTES:

*1 Landfill receivables increased \$239,020.66. Landfill fees at 1/21 were \$582,459.27 compared to \$588,870.60 at 1/20 for a decrease of \$6,411.33. Delinquent fees at 1/21 were \$339,990.08 compared to \$25,132.33 at 1/20 for an increase of \$314,857.75.

*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 1/31/21 was \$6,244.50 for an upgrade to software(Cares Act funds).

*4 Fund balance increased \$2,531,912.66. 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 \$242,791.02 for a year to date revenue less expenses.

County of Frederick
 Comparative Statement of Revenue, Expenditures
 and Changes in Fund Balance
 January 31, 2021

FUND 12 LANDFILL REVENUES	<u>Appropriated</u>	FY21 1/31/21 <u>Actual</u>	FY20 1/31/20 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Charges	0.00	3,370.67	3,970.55	(599.88)
Interest on Bank Deposits	300,000.00	24,864.76	253,386.71	(228,521.95)
Salvage and Surplus	110,000.00	92,215.80	70,365.70	21,850.10
Sanitary Landfill Fees	7,268,650.00	3,973,619.70	3,851,983.14	121,636.56
Charges to County	0.00	396,734.85	346,806.22	49,928.63
Charges to Winchester	0.00	126,547.35	99,225.80	27,321.55
Tire Recycling	181,640.00	196,206.52	204,191.95	(7,985.43)
Reg. Recycling Electronics	80,000.00	22,660.00	29,269.00	(6,609.00)
Greenhouse Gas Credit Sales	10,000.00	0.00	3,200.00	(3,200.00)
Miscellaneous	0.00	30.00	150.00	(120.00)
Renewable Energy Credits	55,714.00	6,269.90	34,158.90	(27,889.00)
Landfill Gas To Electricity	367,920.00	187,806.44	139,379.42	48,427.02
Insurance Recoveries	0.00	0.00	0.00	0.00
TOTAL REVENUES	8,373,924.00	5,030,325.99	5,036,087.39	(5,761.40)
Operating Expenditures	5,840,465.00	2,322,328.25	2,497,589.43	(175,261.18)
Capital Expenditures	5,205,157.00	2,465,206.72	3,081,572.06	(616,365.34)
TOTAL Expenditures	11,045,622.00	4,787,534.97	5,579,161.49	(791,626.52)
Excess(deficiency)of revenue over expenditures	(2,671,698.00)	242,791.02	(543,074.10)	785,865.12
Fund Balance Per General Ledger		31,953,360.65	30,207,313.11	1,746,047.54
FUND BALANCE ADJUSTED		32,196,151.67	29,664,239.01	2,531,912.66

County of Frederick, VA
Report on Unreserved Fund Balance
February 11, 2021

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	
Reserve P&R SGEMF	(66,669)	
C/F school restricted funds	(294,943)	
AA: FY20 CARES funds - public safety salaries	3,861,389	
AA: Sanitation Authority debt write-off per agreement	(657,083)	
		2,466,680

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)	
COR refund - CAB East LLC	(5,945)	
COR refund - Toyota Lease Trust	(7,638)	
VDEM SHSP grant	60,000	
Transfer to County Capital Fund (F/B above 20%)	(9,800,000)	
COR refund - Toyota Lease Trust	(6,068)	
COR refund - disabled veteran	(10,437)	
COR refund - ARI Fleet	(7,005)	
VJCCA return upsent FY20 funds	(16,065)	
Transfer to County Capital Fund (F/B above 20%)	(3,204,306)	
		(13,564,890)

Fund Balance, February 11, 2021 **40,651,556**