



REPORT AND RECOMMENDATIONS

FINANCE COMMITTEE

WEDNESDAY, FEBRUARY 15, 2023

8:00 AM

FREDERICK COUNTY ADMINISTRATION BUILDING

BOARD OF SUPERVISORS MEETING ROOM

107 N. KENT STREET, WINCHESTER, VA 22601

Attendees –

Committee Members Present: Judith McCann-Slaughter, Chairman; Charles DeHaven; Blaine Dunn; Gary Oates; and Angela Wiseman. Non-voting liaison William Orndoff, Treasurer; and Seth Thatcher, Commissioner of the Revenue.

Committee Members Absent: Jeffrey Boppe.

Staff present: Cheryl Shiffler, Finance Director; Sharon Kibler, Assistant Finance Director; Mike Bollhoefer, County Administrator; Jay Tibbs, Assistant County Administrator; Rod Williams, County Attorney; Lenny Millholland, Sheriff; and Scott Varner, IT Director; and Rich Venskoske, Director of Elections.

Others present: David Foley, Robison, Farmer, Cox Associates (remote).

A. Action Items

- A.1. The Sheriff requests a General Fund supplemental appropriation in the amount of \$36,718.**

This amount represents restricted eSummons funds for the purchase of additional scanners and printers for the electronic summons system. No local funds required. The committee recommends approval.

[FinCmte20230215A1eSummons.pdf](#)

- A.2. The Sheriff requests a General Fund supplemental appropriation in the amount of \$50.**

This amount represents a donation for the Honor Guard. No local funds required. The committee recommends approval.

[FinCmte20230215A2SheriffDonation.pdf](#)

A.3. The Sheriff requests a General Fund supplemental appropriation in the amount of \$16,611.22.

This amount represents a reimbursement for an auto insurance claim to be put toward the purchase of a new vehicle. No local funds required. The committee recommends approval.

[FinCmte20230215A3SheriffInsReimb.pdf](#)

A.4. The Sheriff requests a General Fund supplemental appropriation in the amount of \$3,943.40.

This amount represents an auto insurance reimbursement for repairs. No local funds required. The committee recommends approval.

[FinCmte20230215A4SheriffInsReimb2.pdf](#)

A.5. The IT Director requests a General Fund supplemental appropriation in the amount of \$28,559.

This amount represents restricted PEG funds for the upgrade to the wired microphone system in the BOS Meeting Room. No local funds required. The committee recommends approval.

[FinCmte20230215A5PegFunds.pdf](#)

A.6. The Deputy County Administrator requests a General Fund supplemental appropriation in the amount of \$76,333.95.

This amount represents an insurance reimbursement for storm damage to the roof of the County Administration Building. No local funds required. The committee recommends approval.

[FinCmte20230215A6RoofCAB.pdf](#)
[FinCmte20230215A6RoofCABPaymentLetter.pdf](#)

A.7. The Director of Elections requests a General Fund supplemental appropriation in the amount of \$21,000.

This amount represents funds needed to hold the April 11, 2023 Special Election for the Gainesboro District Supervisor. The committee recommends approval.

[FinCmte20230215A7SpecialElection.pdf](#)

B. Items Not Requiring Action

B.1. AUDIT COMMITTEE

David Foley from Robinson, Farmer, Cox Associates presented the FY 2022

Annual Comprehensive Financial Report (ACFR) and discussed the upcoming FY 2023 audit. The FY 2022 ACFR is available online at: fcva.us/ACFR.

Robinson, Farmer, Cox Associates provides the Communication with Those Charged with Governance letter.

[AuditCmte20230215FCGovernanceLetter2022.pdf](#)

- B.2. The committee authorized the Finance Committee Chairman to sign the audit engagement letter for the next fiscal year.

C. Items For Information Only

- C.1. The Finance Director provides a Fund 10 Transfer Report for January 2023.

[FinCmte20230215C1TransferRpt.pdf](#)

- C.2. The Finance Director provides financial statements ending January 31, 2023.

[FinCmte20230215C2FinancialStmts.pdf](#)

- C.3. The Finance Director provides an FY 2023 Fund Balance Report ending February 8, 2023.

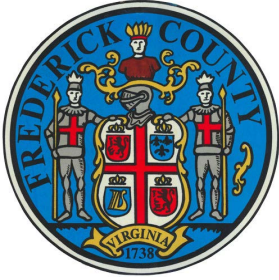
[FinCmte20230215C3FundBalance.pdf](#)

- C.4. The Government Finance Officers Association (GFOA) has awarded the County the Certificate of Achievement for Excellence in Financial Reporting for the June 30, 2021 Annual Comprehensive Financial Report (ACFR). This is the 36th consecutive year that Frederick County has received this achievement.

[FinCmte20230215C4ACFRAward.pdf](#)

- C.5. The Government Finance Officers Association (GFOA) has awarded the County the Award for Outstanding Achievement in Popular Annual Financial Reporting for the June 30, 2021 Popular Annual Financial Report (PAFR). This is the 16th consecutive year that Frederick County has received this achievement.

[FinCmte20230215C5PAFRAward.pdf](#)



Finance Committee
Agenda Item Detail
Meeting Date: February 15, 2023
Agenda Section: Action Items

Title: The Sheriff requests a General Fund supplemental appropriation in the amount of \$36,718.

This amount represents restricted eSummons funds for the purchase of additional scanners and printers for the electronic summons system. No local funds required. The committee recommends approval.

Attachments:

[FinCmte20230215A1eSummons.pdf](#)

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: December 19, 2022

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.

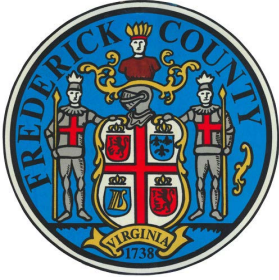
As the Sheriff's Office continues to expand the use of the eSummons System, additional printers and scanners are required. For this reason, the Sheriff's Office requests that an additional \$ 36,717.60 be appropriated for the purchase of the following:

Quantity	Item	Cost
20	L-Tron Microphone-Style Driver's License Area Imaging Scanner Part Number: 4910LR-152-LTRK	\$ 9,020.00
30	L-Tron Magnetic Mount for 4910LR DL Reader, Part Number: 4910LR-MM	\$ 1,230.00
25	Seiko MP-A40-BT-00A - 203DPI MP-A40 Mobile Printer USB, Bluetooth 100MM/SEC 112MM/80MM, Part Number: MP-A40-WF-00A	\$ 23,725.00
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	\$2,670.00
10	Seiko USB Cable For MP-A40, Part Number: IFC-U01-1-E	\$72.60

- 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.
- Current Revenue Balance is \$216,272.75

Thank you.

Sheriff Lenny Millholland



Finance Committee
Agenda Item Detail
Meeting Date: February 15, 2023
Agenda Section: Action Items

Title: The Sheriff requests a General Fund supplemental appropriation in the amount of \$50.

This amount represents a donation for the Honor Guard. No local funds required. The committee recommends approval.

Attachments:

[FinCmte20230215A2SheriffDonation.pdf](#)

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 – Donation Honor Guard
DATE : February 8, 2023

We are requesting the donation received for the Honor Guard that was posted to 3-010-018990-0006 (10CR) to be appropriated in our Uniform line item 4-010-031020-5410-000-000.

\$50 – Mr. Messer

This amount will go towards items for their uniform that is needed for new members.

Thank you,

LWM/adc

FRANKLIN M. MESSER

07-99

6487

68-251/514
03

1-23-73

Date

CHECK ARMOR
IMAGE PROTECTION

Pay to the
Order of

Fredrick P.O. Police

\$ 50.00

FIFTY DOLLARS

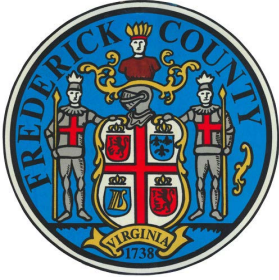
Dollars

Photo
Safe
Deposit®
Details on back

CLERK COUNTY

For

Honor Guard



Finance Committee
Agenda Item Detail
Meeting Date: February 15, 2023
Agenda Section: Action Items

Title: The Sheriff requests a General Fund supplemental appropriation in the amount of \$16,611.22.

This amount represents a reimbursement for an auto insurance claim to be put toward the purchase of a new vehicle. No local funds required. The committee recommends approval.

Attachments:

[FinCmte20230215A3SheriffInsReimb.pdf](#)

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 8, 2023
SUBJECT : Insurance Reimbursement

The Frederick County Sheriff's Office has received a check from VACoRP totaling \$16,611.22 for an auto claim dated October 30, 2022, involving Deputy Caldwell. The amount was posted to 3-010-018990-0001

We are requesting the amount to be appropriated in 31020-8005-000-000 (Vehicles and Equipment) line item. This amount will go towards a purchase of a new vehicle.

Thank you,

LWM/adc



Nationwide Insurance
PO BOX 182166
COLUMBUS, OH 43218-2166
1-800-421-3535

FREDERICK
COUNTY
JAN 24 2023
PAY TO THE ORDER OF
COUNTY OF FREDERICK VA

Policy Holder: [REDACTED]
Policy Number: 00400-10000
Contract Number:

Claim Key: 9 [REDACTED]
Check Number: 18864351
Check Issued: 01-20-2023 reedr26

Below Check Covers Items Indicated

Company: NATIONWIDE PROPERTY & CASUALTY INSURANCE COMPANY

Payment of \$16611.22 is being paid under the Liability - Property Damage coverage for the damages reported on this policy.

Vehicle Details: 2017 FORD TAURUS - [REDACTED]

Memo: Claim 914074-GN

If you have questions about this check please contact Ray Reed 210-306-5280

Claimant Name: COUNTY OF FREDERICK VA

3-010-018990-
0001
1096

15650002550014



Detach Stub Before Cashing And Keep For Your Record

G-2002-2D-0521-00

THIS IS WATERMARKED PAPER - HOLD TO LIGHT TO VERIFY WATERMARK

Nationwide Insurance
PO BOX 182166
COLUMBUS, OH 43218-2166
1-800-421-3535



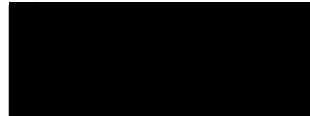
Check No: 18864351
Date: 01-20-2023
Void If Not Cashed Within 180 Days
Ref: 914074-GN
18864351

56-1544
441

PAY EXACTLY **SIXTEEN THOUSAND SIX HUNDRED ELEVEN AND 22/100 DOLLARS**

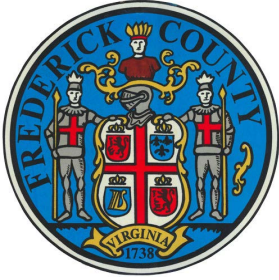
Pay To The Order Of
COUNTY OF FREDERICK VA
107 N KENT ST
WINCHESTER VA 22601-5039

\$*16,611.22*



Authorized Signature





Finance Committee
Agenda Item Detail
Meeting Date: February 15, 2023
Agenda Section: Action Items

Title: The Sheriff requests a General Fund supplemental appropriation in the amount of \$3,943.40.

This amount represents an auto insurance reimbursement for repairs. No local funds required. The committee recommends approval.

Attachments:

[FinCmte20230215A4SheriffInsReimb2.pdf](#)

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 9, 2023
SUBJECT : Insurance Reimbursement

The Frederick County Sheriff's Office has received a check from VACoRP totaling \$3,943.40 for an auto claim dated November 24, 2022, involving Deputy Caldwell. The amount was posted to 3-010-018990-0001

We are requesting the amount to be appropriated in 31020-3004-000-002 (Vehicles and maintenance) line item. This amount will go towards repairs.

Thank you,

LWM/adc



December 9, 2022

Frederick County
ATTN: Jennifer Place
107 N. Kent Street
Winchester, VA 22601

VA Association of Counties Group Self-Insurance Risk Pool
Participant: Frederick County
Claim Number 0342022315890
Date of Loss: 11/24/2022

Dear Ms. Place:

Enclosed please find a VAcorp property damage check in the amount of \$3,943.40. This check is for costs related to the repairs on the 2016 Ford Taurus. This amount was determined by the appraisal from S&S Appraisal repair cost \$4,443.40- \$500 (deductible) = \$3,943.40

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Ba'Jah Ward'.

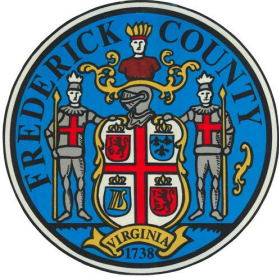
Ba'Jah Ward
Claims Associate

FREDERICK
COUNTY

DEC 13 2022

FINANCE
DEPARTMENT

Enclosure: Check



Finance Committee
Agenda Item Detail
Meeting Date: February 15, 2023
Agenda Section: Action Items

Title: The IT Director requests a General Fund supplemental appropriation in the amount of \$28,559.

This amount represents restricted PEG funds for the upgrade to the wired microphone system in the BOS Meeting Room. No local funds required. The committee recommends approval.

Attachments:

[FinCmte20230215A5PegFunds.pdf](#)



COUNTY OF FREDERICK

Information Technologies

Scott Varner, Director of Information Technology

svarner@fcva.us

Voice 540.722.8261

MEMO

To: Finance Committee
From: Scott Varner, Director of Information Technology
Subject: Request for PEG Funds
Date: December 28, 2022

The Information Technology Department is requesting to use \$28,558.23 in Peg Funds to cover the cost of replacing the microphone system for the meeting room and broadcast of the County PEG channel.

The wired microphone system will be upgraded to allow more control of the microphones during meetings. The quotation is attached to this request. The original request was brought forward in the previous fiscal year, but we were unable to move forward with the project until now.

The Peg Funds are funds derived from our Cable Franchise fees. The use of funds from the PEG Grant are narrow in scope and can only be used for items related to the broadcasting/streaming of meetings.

Sincerely,

Scott Varner

Scott Varner
County of Frederick
Director of Information Technology

107 North Kent Street, Winchester, Virginia 22601-5039

Frederick County Boardroom

Frederick County

107 North Kent Street
Winchester, VA 22601



4201 Park Place Court
Glen Allen, VA

DCJS License ID# 11-6608

SWaM Certificate: 680233

eVA Vendor ID: VS0000049227

VASCUPP Contract: C0002417

Quote#: Q22-1154

November 8, 2022

NEW BOARDROOM DELEGATE MICS

SCOPE

Epitome Provided

- Remove the existing Shure delegate system
- Provide and Install new Confidea FLEX Delegate System
 - 1 Chairman unit located at Counsel Seats
 - 13 Delegate units located at Counsel Seats
 - 1 Delegate Unit located at Audience Presentation Lectern.
 - 2 Spare Delegate units
 - Required CAT5E shielded cable
 - Microphone Management Module
- Wire up new Confidea FLEX system to existing Biamp system with Confidea FLEX standard programming.

AUDIO

QTY	MANUFACTURER	MODEL	DESCRIPTION	MSRP	AVSO DISCOUNT	PRICE	TOTAL
1	Confidea FLEX	Plixus AE-R 71.98.2902	The Plixus Audio Engine with..	\$4,184.62	20%	\$3,347.70	\$3,347.70
1	Confidea FLEX	Dante Networking Card 71.98.2950	The Dante Audio Networking..	\$1,300.00	20%	\$1,040.00	\$1,040.00
18	Confidea FLEX	Confidea FLEX 71.98.0131	The (wired) Confidea FLEX is...	\$970.00	20%	\$776.00	\$13,968.00
18	Confidea FLEX	D-Mic 40SL 71.98.0054	GSM immune gooseneck mic..	\$175.00	20%	\$140.00	\$2,520.00
1	Confidea FLEX	4 Hour - Support Block (Dealer) 99.06.0007	4 hour support block for pho..	\$1,076.92	20%	\$861.54	\$861.54
1		Epitome Networks - Installation Parts	Misc parts, cables, wall plate...			\$541.00	\$541.00
1		Epitome Networks - Labor				\$0.00	\$6,280.00
AUDIO TOTAL							\$28,558.23
NEW BOARDROOM DELEGATE MICS TOTAL							\$28,558.23

ACCEPTANCE

ACCEPTANCE

PAYMENT SCHEDULE

PO# IT-2300069

Bill to

Jennifer Carver

107 N Kent Street

Winchester, VA 22601

jcarver@fcva.us

540-722-8227

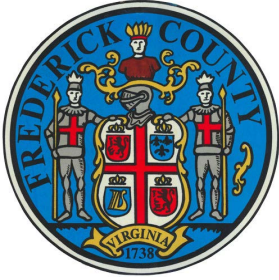
and

Scott Varner

svarner@fcva.us

540 722-8261

EQUIPMENT TOTAL	\$22,278.23
LABOR TOTAL	\$6,280.00
SUBTOTAL	\$28,558.23
TOTAL TAX	\$0.00
PROJECT TOTAL	\$28,558.23



Finance Committee
Agenda Item Detail
Meeting Date: February 15, 2023
Agenda Section: Action Items

Title: The Deputy County Administrator requests a General Fund supplemental appropriation in the amount of \$76,333.95.

This amount represents an insurance reimbursement for storm damage to the roof of the County Administration Building. No local funds required. The committee recommends approval.

Attachments:

[FinCmte20230215A6RoofCAB.pdf](#)

[FinCmte20230215A6RoofCABPaymentLetter.pdf](#)



COUNTY of FREDERICK

Jay E. Tibbs
Deputy County Administrator

540/665-6382
Fax: 540/667-0370
E-mail: jtibbs@fcva.us

TO: Finance Committee
FROM: Jay E. Tibbs, Deputy County Administrator
DATE: January 24, 2023
RE: Appropriation of Insurance Claim

This is a request for a General Fund supplemental appropriation in the amount of \$76,333.95. This amount represents a payment of a property damage claim due to storm damage to the roof of the County Administration Building.

The insurance reimbursement should be appropriated to GL 4-010-093010-5890-000-000.

We respectfully request approval of this appropriation so we can complete the necessary repairs.

Should you have any questions, please do not hesitate to contact me.

BT 230431 1/17/23

VACORP CLAIMS
1819 Electric Rd. Suite C
Roanoke, VA 24018
540-345-8500

88-183/514

412

VOID AFTER 180 DAYS

PAY TO THE ORDER OF Seventy-Six Thousand Three Hundred Thirty-Three and 95/100 Dollars***

DATE	CHECK NO
01/10/2023	527218
AMOUNT	
\$ 76,333.95**	

FREDERICK COUNTY

UNAUTHORIZED SIGNATURES
TWO SIGNATURES REQUIRED OVER \$30,000

SECURITY FEATURES INCLUDED, DETAILS ON BACK

REMITTANCE STATEMENT- PLEASE DETACH BEFORE DEPOSITING

Description	From Date	To Date	Invoice #	Invoice Amt	Amount
Property Other	1/6/2023	1/6/2023	ACV	\$77,333.95	\$77,333.95
Property Other	1/6/2023	1/6/2023	Deductible	(\$1,000.00)	(\$1,000.00)

Claim Number: 0342022314313 Payee: FREDERICK COUNTY
Check Number: 527218 Total Check Amt: \$76,333.95 Event Date: 8/23/2022 Department: 034 Frederick Date of Check: 1/10/2023
Check Memo: Payment Letter

3-010-018990-
0001
1096
\$76,333.95



Date: 1/6/2023

Frederick County
ATTN: Jennifer Place
107 N. Kent Street
Winchester, VA 22601

VA Association of Counties Group Self-Insurance Risk Pool
Participant: Frederick County
Claim Number: [REDACTED]
Date of Loss: 8/23/2022

Dear Jennifer Place:

Enclosed please find a VAcorp property damage check in the amount of \$76,333.95. This check is for costs related to your damages that were incurred when winds damaged the roof of the county administration building on 8/23/2022. This amount was based on the appraisal that was produced. Actual Cash Value \$77,333.95 - \$1,000.00 Property Deductible = \$76,333.95. Note that we will forward the \$18,269.71 depreciation value once we receive notice from the vendor that repairs have been complete.

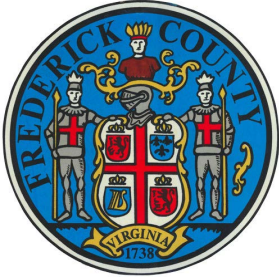
If you should have any questions regarding this payment, please do not hesitate to contact our office.

Sincerely,

David Goerner

David Goerner
Claims Specialist

Enclosure: Check



Finance Committee
Agenda Item Detail
Meeting Date: February 15, 2023
Agenda Section: Action Items

Title: The Director of Elections requests a General Fund supplemental appropriation in the amount of \$21,000.

This amount represents funds needed to hold the April 11, 2023 Special Election for the Gainesboro District Supervisor. The committee recommends approval.

Attachments:

[FinCmte20230215A7SpecialElection.pdf](#)



OFFICE OF VOTER REGISTRATION

Richard M. Venskoske Director of Elections
107 N. Kent Street, Suite 102, Winchester, VA 22601-5039
E-mail: rich.venskoske@fcva.us Telephone: 540-665-5660

To: Frederick County Finance Committee

From: Rich Venskoske 

Subject: Supplemental Budget Request for the April 11th Special Election

Date: Friday, January 13, 2023

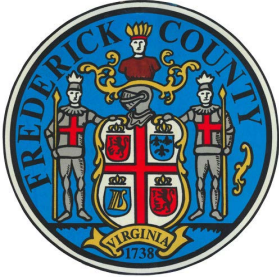
The Director of Elections requests to be placed on the Fredrick County Finance Committee Agenda for the Wednesday, February 15, 2023, meeting. The purpose of this request is to seek approval of the Supplemental Budget Request for the April 11, 2023, Special Election to replace the Gainesboro District Supervisor.

The amount of the Supplemental Budget Request is \$21,000.

This Supplemental Budget Request is to be done from the 2022 – 2023 Budget year.

April 11 Special Election

Line item		Amount	
13010-1003-000	Machine Techs	2000	2000
13010-1006-002	Poll workers	6000	
	CAP	1500	
			7500
13010-3007-000	Advertising	700	700
13010-3010-000	Programming Media	2000	
	Ballots	2500	
	Machine Moving Crew	500	
	Truck Rental	700	
			5700
13010-5204-000	Postage	300	300
13010-5401-000	Paper/Office Supplies	500	500
13010-5506-000	Travel	300	300
13020-1001-002	Overtime	2000	2000
13020-1003-000	Overtime	1500	1500
13020-1003-001	Part-time Help	500	500
			21000



Finance Committee
Agenda Item Detail
Meeting Date: February 15, 2023
Agenda Section: Items Not Requiring Action

Title: AUDIT COMMITTEE

David Foley from Robinson, Farmer, Cox Associates presented the FY 2022 Annual Comprehensive Financial Report (ACFR) and discussed the upcoming FY 2023 audit. The FY 2022 ACFR is available online at: fcva.us/ACFR.

Robinson, Farmer, Cox Associates provides the Communication with Those Charged with Governance letter.

Attachments:

[AuditCmte20230215FCGovernanceLetter2022.pdf](#)



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, 2022. 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 February 16, 2022. 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. The County of Culpeper, Virginia changed accounting policies by adopting Statement of Governmental Accounting Standards (GASB Statement) Nos. 87, *Leases*; and 92, *Omnibus 2020*. Accordingly, the cumulative effect of the accounting changes as of the beginning of the year are reported in the financial statements. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. 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, 2022.

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.

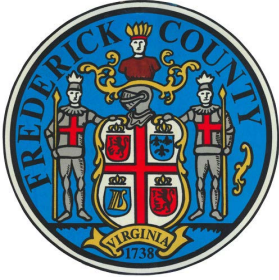
Other Matters

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.

Hobinson, Farnell, Cox Associates

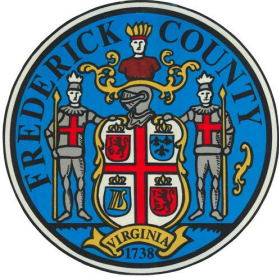
Charlottesville, Virginia
December 29, 2022



Finance Committee
Agenda Item Detail
Meeting Date: February 15, 2023
Agenda Section: Items Not Requiring Action

Title: The committee authorized the Finance Committee Chairman to sign the audit engagement letter for the next fiscal year.

Attachments:



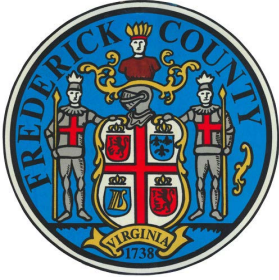
Finance Committee
Agenda Item Detail
Meeting Date: February 15, 2023
Agenda Section: Items For Information Only

Title: The Finance Director provides a Fund 10 Transfer Report for January 2023.

Attachments:

[FinCmte20230215C1TransferRpt.pdf](#)

DATE	BUDGET TRANSFERS JANUARY 2023 DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
1/17/2023	COUNTY OFFICE BUILDINGS/COURTHOUSE	COVER ELECTRIC AYLOR SCHOOL	4304	5605	000	005	(12,000.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5101	000	090	12,000.00
1/17/2023	HUMAN RESOURCES	PAYMENT FOR OVERTIME	1203	5401	000	000	(35.60)
	HUMAN RESOURCES		1203	1005	000	000	35.60
1/17/2023	OTHER	TO COVER STUDY PF BOWMAN LAKE DAM FOR DCR	1224	3002	000	000	(5,000.00)
	ENGINEERING/ADMINISTRATION		4201	3002	000	000	5,000.00
1/17/2023	RECREATION CENTERS AND PLAYGROUNDS	WINTER WONDERLAND 3D GLASSES	7104	5412	000	000	(2,956.00)
	RECREATION CENTERS AND PLAYGROUNDS		7104	5414	000	000	2,956.00
1/17/2023	COUNTY OFFICE BUILDINGS/COURTHOUSE	COUNTY ADMINISTRATION BUILDING ROOF REPLACEMENT	4304	8011	000	000	116,420.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(116,420.00)
1/18/2023	SHERIFF	(10) REFURBISHED RADIOS	3102	5409	000	000	7,070.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(7,070.00)
1/18/2023	PUBLIC SAFETY COMMUNICATION	FCC LICENASE RENEWAL FEE	3506	3004	000	001	(8,000.00)
	PUBLIC SAFETY COMMUNICATION		3506	5413	000	000	8,000.00
1/18/2023	CLERK OF THE CIRCUIT COURT	OVERTIME PAYMENT	2106	1001	000	002	(157.93)
	CLERK OF THE CIRCUIT COURT		2106	1005	000	000	157.93
	CLERK OF THE CIRCUIT COURT		2106	1001	000	039	(129.03)
	CLERK OF THE CIRCUIT COURT		2106	1005	000	000	129.03
1/19/2023	PARKS AND RECREATION ADMINISTRATION	TO COVER COST OF SOFTWARE RATES	7101	5413	000	000	(4,115.00)
	PARKS AND RECREATION ADMINISTRATION		7101	3005	000	000	4,115.00
1/19/2023	PARKS AND RECREATION ADMINISTRATION	TO COVER WINTER SPORTS BACKGROUND CHECKS	7101	5413	000	000	(1,767.00)
	PARKS AND RECREATION ADMINISTRATION		7101	5415	000	000	1,767.00
1/23/2023	CLEARBROOK PARK	TO COVER COST OF SUPPLIES	7109	5403	000	000	(3,465.00)
	SHERANDO PARK		7110	5403	000	000	3,465.00
1/23/2023	CLEARBROOK PARK	TO COVER NEGATIVE BALANCE	7109	3004	000	003	(630.00)
	SHERANDO PARK		7110	3004	000	003	630.00
1/23/2023	SHERIFF	TO PURCHASE (12) SHERIFF'S VEHICLES PER REPLACEMENT POLICY	3102	8005	000	000	610,436.90
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(610,436.90)
1/23/2023	FIRE AND RESCUE	PROMOTIONS 1/23	3505	1003	000	001	(369.00)
	PUBLIC SAFETY COMMUNICATIONS		3506	1001	000	009	369.00
	FIRE AND RESCUE		3505	1007	000	000	(1,891.00)
	FIRE AND RESCUE		3505	1001	000	106	1,891.00
	FIRE AND RESCUE		3505	1007	000	001	(2,739.00)
	FIRE AND RESCUE		3505	1001	000	037	2,739.00
	FIRE AND RESCUE		3505	1007	000	001	(3,025.00)
	FIRE AND RESCUE		3505	1001	000	080	3,025.00
1/24/2023	INDEPENDENT AUDITOR	TRANSFER FUNDS FOR EXTERNAL AUDIT	1208	3002	000	000	2,200.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(2,200.00)
1/26/2023	COMMISSIONER OF THE REVENUE	ADDITIONAL FUNDS NEEDED FOR GAS	1209	5305	000	000	(461.98)
	COMMISSIONER OF THE REVENUE		1209	4003	000	002	461.98
1/26/2023	ANIMAL SHELTER	TO COVER CONTRACT COSTS FOR THE REMAINDER OF FY23	4305	3002	000	000	(2,500.00)
	ANIMAL SHELTER		4305	3010	000	000	2,500.00
1/24/2023	COMMONWEALTH'S ATTORNEY	TO FUND BOOKS AND SUBSCRIPTIONS	2201	5401	000	000	(2,000.00)
	COMMONWEALTH'S ATTORNEY		2201	5411	000	000	2,000.00
1/24/2023	JUVENILE AND DOMESTIC COURT	TO OFFSET CHANGE IN EXPENSES	2105	9000	000	000	(871.00)
	JUVENILE AND DOMESTIC COURT		2105	3010	000	000	871.00
1/27/2023	COUNTY OFFICE BUILDINGS/COURTHOUSE	INSUFFICIENT FUNDS MATERIALS AND SUPPLIES SMITHFIELD	4304	5302	000	086	(191.14)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5400	000	086	191.14
1/27/2023	CLEARBROOK PARK	REPAIR TILE AT POOL ZERO DEPTH	7109	5407	000	000	(9,700.00)
	CLEARBROOK PARK		7109	3004	000	003	9,700.00
1/27/2023	ANIMAL SHELTER	TO COVER CONTRACT COSTS FOR THE REMAINDER OF FY23	4305	3004	000	000	(2,500.00)
	ANIMAL SHELTER		4305	3010	000	000	2,500.00



Finance Committee
Agenda Item Detail
Meeting Date: February 15, 2023
Agenda Section: Items For Information Only

Title: The Finance Director provides financial statements ending January 31, 2023.

Attachments:

[FinCmte20230215C2FinancialStmts.pdf](#)

County of Frederick
General Fund
January 31, 2023

ASSETS	<u>FY23</u> <u>1/31/23</u>	<u>FY22</u> <u>1/31/22</u>	Increase <u>(Decrease)</u>
Cash and Cash Equivalents	60,033,567.07	55,421,932.57	4,611,634.50 *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Receivable Arrears Pay Deferred	387,941.05	392,111.56	(4,170.51)
Taxes, Commonwealth, Reimb.P/P	13,143,470.29	9,931,100.43	3,212,369.86
Streetlights	963.11	721.04	242.07
Miscellaneous Charges	21,752.34	58,710.82	(36,958.48)
Prepaid Postage	4,686.32	1,377.69	3,308.63
GL controls (est.rev / est. exp)	<u>(28,524,492.13)</u>	<u>(30,228,546.29)</u>	<u>1,704,054.16</u> (1) Attached
TOTAL ASSETS	<u>45,069,443.05</u>	<u>35,578,962.82</u>	<u>9,490,480.23</u>
LIABILITIES			
Accrued Wages Payable	1,611,803.87	1,526,742.87	85,061.00
Performance Bonds Payable	1,457,138.47	1,042,315.29	414,823.18
Taxes Collected in Advance	819,134.95	364,054.68	455,080.27 *B
Deferred Revenue	<u>13,221,055.72</u>	<u>10,045,397.04</u>	<u>3,175,658.68</u> *C
TOTAL LIABILITIES	17,109,133.01	12,978,509.88	4,130,623.13
EQUITY			
Fund Balance			
Reserved:			
Encumbrance General Fund	1,778,738.73	1,387,195.91	391,542.82 (2) Attached
Conservation Easement	4,779.85	4,779.85	0.00
Peg Grant	564,942.58	530,887.25	34,055.33
Prepaid Items	949.63	949.63	0.00
Advances	657,083.23	657,083.23	0.00
Courthouse Fees	539,188.28	513,310.91	25,877.37
Animal Shelter	1,341,126.42	1,232,526.42	108,600.00
Sheriff's Reserve	1,000.00	1,000.00	0.00
Proffers	7,600,200.67	5,106,217.71	2,493,982.96 (3) Attached
Parks Reserve	132,668.69	111,003.70	21,664.99
E-Summons Funds	216,272.75	195,802.97	20,469.78
VDOT Revenue Sharing	436,270.00	436,270.00	0.00
Undesignated Adjusted Fund Balance	<u>14,687,089.21</u>	<u>12,423,425.36</u>	<u>2,263,663.85</u> (4) Attached
TOTAL EQUITY	<u>27,960,310.04</u>	<u>22,600,452.94</u>	<u>5,359,857.10</u>
TOTAL LIAB. & EQUITY	<u>45,069,443.05</u>	<u>35,578,962.82</u>	<u>9,490,480.23</u>

NOTES:

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

*B Prepayment of taxes.

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

BALANCE SHEET

(1) GL Controls	FY23	FY22	Inc/(Decrease)
Estimated Revenue	237,746,254	211,907,201	25,839,053
Appropriations	(137,662,185)	(125,011,076)	(12,651,109)
Est. Transfers to Other Funds	(130,387,300)	(118,511,867)	(11,875,433)
Encumbrances	1,778,739	1,387,196	391,543
Total	(28,524,492)	(30,228,546)	1,704,054

(2) General Fund Purchase Orders 1/31/23

	Amount	
County Office Buildings	50,709.00	35 Ton Rooftop Unit
	113,270.00	Administration Building Fire Alarm System Replacement
	37,268.00	Cooling Tower Support Steel Repair/County Administration Building
	16,673.00	Chiller Roof Replacement
Fire and Rescue	145,026.00	Vehicle Exhaust Removal System
	117,722.20	Uniforms
	174.02	Medical Supplies
	12,184.00	Pump,Hose,Ladder,Aerial Testing
	5,701.00	Swift Water Team Purchases
	33,440.99	Emergency Lighting and Equipment
	6,921.05	Frelite Transport
	47,760.48	2023 F150
	7,105.48	Training Nozzles
	47,245.28	Outfitting New Vehicles
IT	22,057.67	Virtual Infrastructure/Nutanix
Maintenance Administration	43,580.59	2022 Ford F-150 Truck
Parks and Recreation	5,095.00	Clearbrook Park Pickleball Court Pad,Paint,Net, and Access Trail
	45,763.36	Toro Multi Pro Spray Rig
	138,983.46	(2) Turbo Wide Area Mowers(Clearbrook &Sherando Park)
	30,498.00	(2) Hustler 72" Super Hyper Drive Mowers
	23,776.00	Playground Equipment Stonewall Park
	14,937.90	Ventrac Reel Mower
	45,747.00	(3) Hustler 72" Super Z Hyper Drive Mower
	14,350.00	Pickleball Court Perimeter Fence Installed Clearbrook Park
	276,953.00	Main Playground Replacement Clearbrook Park
	28,570.35	Construction of Outdoor Amphitheater
	30,237.39	Float Dock at Lakeside Lake
	9,471.28	Athletic Fields Paint
Planning	5,454.65	Reception Workstation
Public Safety	31,000.00	Emergency Radio Equipment Replacement Relocation
	17,500.00	Re-Licensing Frequencies
Sheriff	24,299.75	Body Armour and Carriers
	11,745.90	Ammunition
	6,448.00	Dry Suits for Diving
	9,780.98	Patrol Rifle Optic
	254,299.95	Uplifting for New Vehicles
	10,538.00	(22) Smith & Wesson Night Sight
	20,880.00	(29) Rifles
	7,070.00	(10) Portable Motorola Radios
	8,500.00	Cradlepoint Subscription Renewal
Total	1,778,738.73	0

(3) Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance 1/31/2023	4,044,273.57	224,349.82	406,251.20	2,925,326.08	7,600,200.67
Administration	11,865.76				
Bridges	17,014.32				
Historic Preservation	129,000.00				
Library	376,631.00				
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	141,372.00				
Solid Waste	12,000.00				
Stop Lights	52,445.00				
Freedom Manor Transportation	36,250.00				
BPG Properties/Rt.11 Corridor	330,000.00				
Blackburn Rezoning	452,745.00				
Clearbrook Bus.Ctr.Rezoning	2,500.00				
Carbaugh Business Center	1,141,128.00				
Total Other Proffers	2,925,326.08				
(4) Fund Balance Adjusted					
Beginning Balance 1/23	45,158,985.18				
Revenue 1/23	120,928,247.47				
Expenditures 1/23	(63,572,223.14)				
Transfers 1/23	(87,827,920.30)				
Ending Balance 1/23	14,687,089.21				

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 January 31, 2023

REVENUES:	<u>Appropriated</u>	FY23 1/31/23 <u>Actual</u>	FY22 1/31/22 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	160,030,000.00	73,393,617.63	68,201,830.96	5,191,786.67 (1)
Other local taxes	48,934,660.00	19,487,173.50	19,116,352.16	370,821.34 (2)
Permits & Privilege fees	2,146,385.00	2,333,094.33	1,371,550.45	961,543.88 (3)
Revenue from use of money and property	450,018.00	2,138,256.78	269,071.96	1,869,184.82 (4)
Charges for Services	4,252,660.00	1,895,251.04	1,774,545.89	120,705.15
Miscellaneous	514,850.04	706,143.22	408,189.58	297,953.64
Recovered Costs	2,144,249.00	1,421,770.63	1,267,909.83	153,860.80 (5)
Proffers	0.00	959,295.62	2,052,317.42	(1,093,021.80) (5)
Intergovernmental:				
Commonwealth	19,173,431.24	18,570,373.19	13,235,420.55	5,334,952.64 (6)
Federal	100,000.86	23,271.53	31,403.85	(8,132.32) (7)
Transferred from the Cares Act	0.00	0.00	1,509,000.00	(1,509,000.00)
TOTAL REVENUES	<u>237,746,254.14</u>	<u>120,928,247.47</u>	<u>109,237,592.65</u>	<u>11,690,654.82</u>
 EXPENDITURES:				
General Administration	26,790,883.44	15,062,331.06	10,451,621.74	4,610,709.32
Judicial Administration	3,535,777.14	1,905,341.91	1,807,571.28	97,770.63
Public Safety	56,131,026.80	30,876,713.45	29,560,225.35	1,316,488.10
Public Works	8,359,746.55	3,349,789.46	3,029,675.09	320,114.37
Health and Welfare	12,862,127.00	5,826,621.23	5,716,774.44	109,846.79
Education	55,000.00	27,500.00	40,654.00	(13,154.00)
Parks, Recreation, Culture	11,294,210.57	4,866,687.75	3,844,951.54	1,021,736.21
Community Development	2,536,690.41	1,657,238.28	955,619.25	701,619.03
TOTAL EXPENDITURES	<u>121,565,461.91</u>	<u>63,572,223.14</u>	<u>55,407,092.69</u>	<u>8,165,130.45 (8)</u>
 OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	146,484,023.09	87,827,920.30	83,369,512.65	4,458,407.65 (9)
Excess (deficiency)of revenues & other sources over expenditures & other uses	(30,303,230.86)	(30,471,895.97)	(29,539,012.69)	932,883.28
 Fund Balance per General Ledger		<u>45,158,985.18</u>	<u>41,962,438.05</u>	<u>3,196,547.13</u>
Fund Balance Adjusted to reflect Income Statement 1/31/2023		14,687,089.21	12,423,425.36	2,263,663.85

(1)General Property Taxes	FY23	FY22	Increase/Decrease
Real Estate Taxes	36,799,999	36,254,028	545,971
Public Services	1,552,954	1,333,883	219,071
Personal Property	33,774,156	29,485,444	4,288,711
Penalties and Interest	845,477	827,593	17,885
Credit Card Chgs./Delinq.Advertising	39,944	16,990	22,954
Adm.Fees For Liens&Distress	381,088	283,893	97,195
	73,393,618	68,201,831	5,191,787

(2) Other Local Taxes

Local Sales and Use Tax	9,042,492.22	8,497,904.78	544,587.44
Communications Sales Tax	394,844.20	409,673.99	(14,829.79)
Utility Taxes	1,868,200.46	1,835,760.15	32,440.31
Business Licenses	1,979,882.54	2,056,201.56	(76,319.02)
Auto Rental Tax	120,786.06	107,036.72	13,749.34
Motor Vehicle Licenses Fees	431,410.34	443,874.32	(12,463.98)
Recordation Taxes	1,559,134.64	1,960,015.61	(400,880.97)
Meals Tax	3,354,901.74	3,124,744.41	230,157.33
Lodging Tax	720,762.81	666,179.95	54,582.86
Street Lights	10,726.39	10,970.67	(244.28)
Star Fort Fees	4,032.10	3,990.00	42.10
Total	19,487,173.50	19,116,352.16	370,821.34

(3)Permits&Privileges

Dog Licenses	16,617.00	19,760.00	(3,143.00)
Land Use Application Fees	9,900.00	6,050.00	3,850.00
Transfer Fees	2,080.12	2,712.15	(632.03)
Development Review Fees	311,321.71	357,533.54	(46,211.83)
Building Permits	1,059,078.18	637,845.45	421,232.73 *3
2% State Fees	2,302.44	2,442.31	(139.87)
Electrical Permits	551,411.00	102,995.00	448,416.00 *3
Plumbing Permits	18,788.88	14,207.00	4,581.88
Mechanical Permits	56,120.00	60,971.00	(4,851.00)
Sign Permits	3,925.00	2,575.00	1,350.00
Land Disturbance Permits	294,450.00	158,259.00	136,191.00 *3
Institutional Inspections Permit	5,700.00	3,400.00	2,300.00
Septic Haulers Permit	-	200.00	(200.00)
Transfer Development Rights	1,400.00	2,400.00	(1,000.00)
Small Cell Tower Permit	-	200.00	(200.00)
Total	2,333,094.33	1,371,550.45	961,543.88

(4) Revenue from use of

Money	2,059,303.67	106,477.26	1,952,826.41 *1
Property	78,953.11	162,594.70	(83,641.59) *2
Total	2,138,256.78	269,071.96	1,869,184.82

*1 The Federal Funds rate has gone from .25 to 3.25 in one year.

*2 Sale of Old Albin Convenience site for \$101,750.00 in previous year.

*3 Bartonsville Solar permits issued 12/7/22.

(5) Recovered Costs	FY23	FY22	Increase/Decrease
	1/31/2023	1/31/2022	
Recovered Costs Treasurer's Office	74,376.00	816.00	73,560.00
Recovered Costs Social Services	21,428.80	19,910.22	1,518.58
Purchasing Rebate	184,640.27	185,263.43	(623.16)
Recovered Cost IT/GIS	27,261.00	27,261.00	-
Recovered Cost Fire & Rescue Fee Recovery	222,802.19	200,791.55	22,010.64
Recovered Cost Fire Companies	177,389.17	175,620.57	1,768.60
Recovered Costs Sheriff	87,100.00	103,600.00	(16,500.00)
Reimbursement Circuit Court	4,696.58	4,788.97	(92.39)
Reimbursement Public Works	844.52	650.00	194.52
Clarke County Container Fees	45,301.47	41,697.15	3,604.32
City of Winchester Container Fees	43,237.42	36,881.43	6,355.99
Refuse Disposal Fees	88,292.96	76,739.40	11,553.56
Recycling Revenue	8,630.80	13,158.60	(4,527.80)
Container Fees Bowman Library	1,498.30	1,253.55	244.75
Restitution Other	786.84	1,509.23	(722.39)
Litter-Thon/Keep VA Beautiful Grant	1,000.00	-	1,000.00
Reimb.of Expenses Gen.District Court	10,867.53	9,706.23	1,161.30
Gasoline Tax Refund-VPA	15,359.67	-	15,359.67
Reimb.Task Force	46,043.15	44,904.50	1,138.65
Sign Deposits	-	500.00	(500.00)
Reimb. Elections	1,352.80	2,107.00	(754.20)
Westminster Canterbury Lieu of Tax	19,692.00	39,384.00	(19,692.00)
Labor-Grounds Maint.Fred.Co. Schools	265,789.20	201,846.17	63,943.03
Comcast PEG Grant	56,066.50	61,124.50	(5,058.00)
Fire School Programs	4,250.00	6,930.00	(2,680.00)
Clerks Reimbursement to County	3,579.53	5,538.94	(1,959.41)
Reimb. Sheriff	9,483.93	5,927.39	3,556.54
Subtotal Recovered Costs	1,421,770.63	1,267,909.83	153,860.80
Proffers Fire Department	-	30,000.00	(30,000.00) *1
Proffers Other	-	1,141,128.00	(1,141,128.00) *2
Proffer Sovereign Village	-	29,269.84	(29,269.84)
Proffer Snowden Bridge	394,885.00	570,342.08	(175,457.08)
Proffer Cedar Meadows	-	24,405.00	(24,405.00)
Proffer Madison Village	476,238.00	243,922.50	232,315.50
Proffer Freedom Manor	5,750.00	13,250.00	(7,500.00)
Proffer The Village at Middletown	82,422.62	-	82,422.62
Subtotal Proffers	959,295.62	2,052,317.42	(1,093,021.80)
Grand Total	2,381,066.25	3,320,227.25	(939,161.00)

*1 Previous year, Carbaugh Business Center Proffer for use by the Board in its discretion for fire and rescue proffers.

*2 Previous year, Carbaugh Business Center Proffer to be used after the start of construction on the extension of Renaissance Drive that will connect Shady Elm Road. Such funds can be used by the Board of Supervisors in its

(6) Commonwealth Revenue	FY23	FY22	
	1/31/2023	1/31/2022	Increase/Decrease
Motor Vehicle Carriers Tax	39,898.80	39,495.49	403.31
Mobile Home Titling Tax	90,174.40	60,968.49	29,205.91
State Noncategorical Funding	-	12,960.00	(12,960.00)
P/P State Reimbursement	6,526,528.18	6,526,528.18	-
Shared Expenses Comm.Atty.	325,727.49	310,594.16	15,133.33
Shared Expenses Sheriff	1,604,370.85	1,636,942.03	(32,571.18)
Shared Expenses Comm.of Rev.	140,524.12	122,085.55	18,438.57
Shared Expenses Treasurer	109,291.49	104,209.33	5,082.16
Shared Expenses Clerk	276,085.33	258,277.31	17,808.02
Public Assistance Grants	3,318,709.31	3,171,261.62	147,447.69
Litter Control Grant	25,628.00	21,374.00	4,254.00
Emergency Services Fire Program	353,258.00	304,416.00	48,842.00
Other Revenue From The Commonwealth	999.12	517.93	481.19
Four-For-Life Funds	101,536.24	94,369.60	7,166.64
DMV Grant Funding	7,367.64	12,164.03	(4,796.39)
State Grant Emergency Services	113,148.82	13,381.00	99,767.82
Sheriff's State Grants	82,320.00	82,320.00	-
Parks State Grants	5,766.00	-	5,766.00
JJC Grant Juvenile Justice	98,520.00	96,270.00	2,250.00
Rent/Lease Payments	134,865.71	156,370.48	(21,504.77)
State Reimb.Economic Development	5,000,000.00	-	5,000,000.00 *1
Wireless 911 Grant	152,501.89	164,047.83	(11,545.94)
State Forfeited Asset Funds	9,158.71	3,410.40	5,748.31
Victim Witness-Commonwealth Office	52,347.47	43,457.12	8,890.35
Forest Sustainability Funds	1,645.62	-	1,645.62
Total	18,570,373.19	13,235,420.55	5,334,952.64

*1 VA Dept. of Commerce EDA Incentive for Airport Terminal Project.

County of Frederick

General Fund

January 31, 2023

(7) Federal Revenue	FY23	FY22	Increase/Decrease
Federal Funds Sheriff	23,271.53	31,203.85	(7,932.32)
Emergency Services Grant -Federal	-	200.00	(200.00)
Total	23,271.53	31,403.85	(8,132.32)

(8) Expenditures

Expenditures increased \$8.2 million. **General Administration** increased \$4.6 million and includes the \$4.6 million PP Rebate. **Public Safety** increased \$1.3 million and includes an increase of \$1.1 million for the local contribution to the Jail. **Parks and Recreation** increased \$1 million and includes Abrams Creek Trail schematic design, Clearbrook Park pickleball court pad and access trail, and the Sherando Park playground Equipment. Transfers increased. \$4,458,407.65. See chart below:

(9) Transfers Increased \$4,458,407.65	FY23	FY22	Increase/Decrease	
Transfer to School Operating Fund	48,829,536.16	47,964,220.00	865,316.16	*1
Transfer to Debt Service Schools	9,038,459.00	9,038,459.00	-	
Transfer to Transportation Fund	7,988,875.00	-	7,988,875.00	
Transfer to Debt Service County	1,469,086.65	1,761,626.62	(292,539.97)	*2
Transfer to School Operating Capital	1,023,546.00	-	1,023,546.00	
Operational Transfers	(111,123.52)	(126,738.75)	15,615.23	
Reserve for Merit/COLA Increases	2,919.01	2,420.78	498.23	
Operational Contingency	-	(1,370,475.00)	1,370,475.00	*3
Reserve for Capital	19,586,622.00	26,100,000.00	(6,513,378.00)	
	87,827,920.30	83,369,512.65	4,458,407.65	

*1 School Operating FY23 includes \$836,679.21 C/F Encumbrances and \$266,148.45 unspent restricted funds. Additionally, \$47,726,708.50 for half of the School Operating. FY22 includes \$1,064,170.38 C/F Encumbrances and \$454,276.12 unspent restricted funds and \$46,455,773.50 for half of the School Operating.

*2 Payments in FY23 include City of Winchester for Courtroom and HVAC Projects, Millwood and Roundhill F.D., and Public Safety Building. FY22 includes City of Winchester for Courtroom and Roundhill F.D., Public Safety Building, and Bowman Library.

*3 Board Approved (2) Apparatus in FY22.

County of Frederick
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
 January 31, 2023

ASSETS	FY23 <u>1/31/2023</u>	FY22 <u>1/31/2022</u>	Increase <u>(Decrease)</u>
Cash	12,739,217.99	10,177,488.43	2,561,729.56 *1
Receivable Arrears Pay Deferred	99,351.73	111,051.74	(11,700.01)
GL controls(est.rev/est.exp)	<u>(1,205,975.36)</u>	<u>(2,640,738.98)</u>	<u>1,434,763.62</u>
TOTAL ASSETS	<u>11,632,594.36</u>	<u>7,647,801.19</u>	<u>3,984,793.17</u>
LIABILITIES			
Accrued Wages Payable	442,389.90	429,795.90	12,594.00
Accrued Operating Reserve Costs	<u>3,048,824.76</u>	<u>2,859,074.91</u>	<u>189,749.85</u>
TOTAL LIABILITIES	<u>3,491,214.66</u>	<u>3,288,870.81</u>	<u>202,343.85</u>
EQUITY			
Fund Balance Reserved			
Encumbrances Undesignated	215,246.98	80,649.27	134,597.71
Fund Balance	<u>7,926,132.72</u>	<u>4,278,281.11</u>	<u>3,647,851.61</u> *2
	<u>0.00</u>		
TOTAL EQUITY	<u>8,141,379.70</u>	<u>4,358,930.38</u>	<u>3,782,449.32</u>
TOTAL LIABILITY & EQUITY	<u>11,632,594.36</u>	<u>7,647,801.19</u>	<u>3,984,793.17</u>

NOTES:

*1 Cash increased \$2,561,729.56. Refer to the following page for comparative statement of revenues, expenditures and changes in fund balance.

*2 Fund balance increased \$3,647,851.61. The beginning balance was \$5,410,687.07 and includes adjusting entries, budget controls FY23(\$1,130,400.00), and the year to date revenue less expenditures of \$3,645,845.65.

Current Unrecorded Accounts Receivable-	<u>FY23</u>
Prisoner Billing:	24,558.90
Compensation Board Reimbursement 1/23	<u>628,897.28</u>
Total	653,456.18

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 January 31, 2023

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	<u>Appropriated</u>	FY23 1/31/23 <u>Actual</u>	FY22 1/31/22 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Probation	-	262.92	245.84	17.08
Interest	20,000.00	114,957.25	8,167.39	106,789.86
Supervision Fees	49,163.00	12,308.62	12,287.50	21.12
Drug Testing Fees	300.00	240.00	240.00	-
Work Release Fees	348,000.00	163,844.22	147,726.50	16,117.72
Federal Bureau Of Prisons	0.00	990.00	440.00	550.00
Local Contributions	9,100,845.00	6,825,633.75	5,912,602.50	913,031.25
Miscellaneous	18,000.00	12,669.14	7,288.16	5,380.98
Phone Commissions	550,000.00	276,963.00	246,603.84	30,359.16
Food & Staff Reimbursement	68,000.00	28,593.84	29,306.97	(713.13)
Elec.Monitoring Part.Fees	87,000.00	1,778.32	30,881.44	(29,103.12)
Share of Jail Cost Commonwealth	1,415,000.00	651,064.49	758,111.24	(107,046.75)
Medical & Health Reimb.	65,000.00	23,772.89	92,914.86	(69,141.97)
Shared Expenses CFW Jail	6,150,000.00	3,290,235.91	3,401,595.09	(111,359.18)
State Grants	314,016.00	174,063.00	84,506.00	89,557.00
DOC Medical Reimb.	0.00	1,098.40	0.00	1,098.40
Local Offender Probation	370,005.00	197,015.00	90,921.00	106,094.00
Pretrial Expansion Grant	346,865.00	130,177.00	29,777.00	100,400.00
Transfer Funds/CARES/ARPA	0.00		183,000.00	
Transfer From General Fund	7,258,753.00	5,444,064.75	4,341,651.00	1,102,413.75
TOTAL REVENUES	26,160,947.00	17,349,732.50	15,378,266.33	2,154,466.17
EXPENDITURES:	27,582,169.34	13,703,886.85	14,325,175.56	(621,288.71)
Excess(Deficiency)of revenues over expenditures	(1,421,222.34)	3,645,845.65	1,053,090.77	2,592,754.88
FUND BALANCE PER GENERAL LEDGER		<u>4,280,287.07</u>	<u>3,225,190.34</u>	<u>1,055,096.73</u>
Fund Balance Adjusted To Reflect Income Statement 1/31/23		7,926,132.72	4,278,281.11	3,647,851.61

County of Frederick
Fund 12 Landfill
January 31, 2023

ASSETS	FY23 <u>1/31/23</u>	FY22 <u>1/31/22</u>	Increase <u>(Decrease)</u>
Cash	42,591,209.83	37,873,622.29	4,717,587.54
Receivables:			
Accounts Receivable	34,281.89	9,641.63	24,640.26
Fees	710,999.73	604,062.05	106,937.68 *1
Receivable Arrears Pay Deferred	15,314.30	18,551.34	(3,237.04)
Allow.Uncollectible Fees	(84,000.00)	(84,000.00)	0.00
Fixed Assets	64,477,807.18	60,976,077.03	3,501,730.15
Accumulated Depreciation	(41,291,783.00)	(38,369,357.59)	(2,922,425.41)
GL controls(est.rev/est.exp)	<u>(6,337,912.58)</u>	<u>(3,998,857.53)</u>	<u>(2,339,055.05)</u>
 TOTAL ASSETS	 <u>60,115,917.35</u>	 <u>57,029,739.22</u>	 <u>3,086,178.13</u>
 LIABILITIES			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	187,340.08	199,328.15	(11,988.07)
Accrued Remediation Costs	14,993,148.59	14,344,656.18	648,492.41 *2
Deferred Revenue Misc.Charges	34,281.89	9,641.63	24,640.26
Accrued Wages Payable	<u>57,194.70</u>	<u>55,918.70</u>	<u>1,276.00</u>
 TOTAL LIABILITIES	 <u>15,271,965.26</u>	 <u>14,609,544.66</u>	 <u>661,144.60</u>
 EQUITY			
Fund Balance			
Reserved:			
Encumbrances	722,787.84	5,605.00	717,182.84 *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>34,262,722.25</u>	<u>32,556,147.56</u>	<u>1,706,574.69</u> *4
 TOTAL EQUITY	 <u>44,843,952.09</u>	 <u>42,420,194.56</u>	 <u>2,423,757.53</u>
 TOTAL LIABILITY AND EQUITY	 <u>60,115,917.35</u>	 <u>57,029,739.22</u>	 <u>3,086,178.13</u>

NOTES:

*1 Landfill receivables increased \$106,937.68. Landfill fees at 1/23 were \$693,585.75 compared to \$575,649.91 at 1/22 for an increase of \$117,935.84. Dlinquent fees at 1/23 were \$65,993.78 compared to \$78,252.76 at 1/22 for a decrease of \$12,258.98.

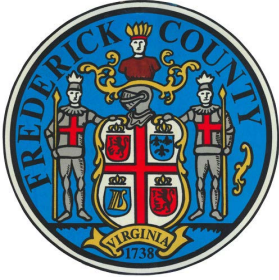
*2 Remediation increased \$648,492.41 that includes \$640,654.00 for post closure and \$7,838.41 in interest.

*3 The encumbrance balance at 1/31/23 was \$722,787.84 and includes \$716,952.00 for (2) CAT 963 track loaders and \$5,835.84 for a Konica Minolta copier.

*4 Fund balance increased \$1,706,574.69. The beginning balance was \$37,808,293.58 and includes adjusting entries, budget controls for FY23(\$4,051,983.00), C/F of (\$2,980,269.42) for ongoing projects, and \$3,486,681.09 year to date revenue less expenses.

County of Frederick
 Comparative Statement of Revenue, Expenditures
 and Changes in Fund Balance
 January 31, 2023

FUND 12 LANDFILL REVENUES	<u>Appropriated</u>	FY23 1/31/23 <u>Actual</u>	FY22 1/31/22 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Charges	0.00	2,773.68	3,795.71	(1,022.03)
Interest on Bank Deposits	50,000.00	491,519.35	21,520.62	469,998.73
Salvage and Surplus	130,000.00	113,990.12	125,292.50	(11,302.38)
Sanitary Landfill Fees	7,934,550.00	4,643,369.13	4,460,620.90	182,748.23
Charges to County	0.00	386,329.41	403,560.97	(17,231.56)
Charges to Winchester	0.00	123,472.33	124,404.59	(932.26)
Tire Recycling	431,000.00	229,710.66	171,718.69	57,991.97
Reg. Recycling Electronics	80,000.00	23,650.00	21,245.00	2,405.00
Greenhouse Gas Credit Sales	10,000.00	0.00	5,195.86	(5,195.86)
Miscellaneous	14,921.00	139.00	89.00	50.00
Refunds Other	0.00	14,943.88	0.00	14,943.88
Renewable Energy Credits	189,216.00	57,060.00	91,065.00	(34,005.00)
Landfill Gas To Electricity	302,746.00	336,815.11	270,225.23	66,589.88
Transfer from CARES/ARPA			81,000.00	
TOTAL REVENUES	9,142,433.00	6,423,772.67	5,779,734.07	725,038.60
Operating Expenditures	12,025,715.80	2,576,716.58	2,594,382.37	(17,665.79)
Capital Expenditures	4,177,417.62	360,375.00	2,722,142.39	(2,361,767.39)
TOTAL Expenditures	16,203,133.42	2,937,091.58	5,316,524.76	(2,379,433.18)
Excess(deficiency)of revenue over expenditures	(7,060,700.42)	3,486,681.09	463,209.31	3,023,471.78
Fund Balance Per General Ledger		30,776,041.16	32,092,938.25	(1,316,897.09)
FUND BALANCE ADJUSTED		34,262,722.25	32,556,147.56	1,706,574.69



Finance Committee
Agenda Item Detail
Meeting Date: February 15, 2023
Agenda Section: Items For Information Only

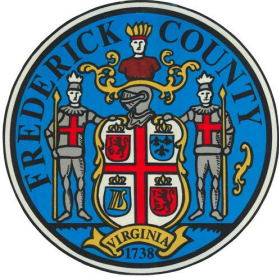
Title: The Finance Director provides an FY 2023 Fund Balance Report ending February 8, 2023.

Attachments:

[FinCmte20230215C3FundBalance.pdf](#)

County of Frederick, VA
Report on Unreserved Fund Balance
Ending February 8, 2023

Unreserved Fund Balance, End of Year, June 30, 2022	68,737,258	
Year End Adjusting Entries	4,401,673	
Unreserved Fund Balance, Beginning of Year, July 1, 2022		73,138,931
 Prior Year Funding & Carryforward Amounts		
C/F Clearbrook Fire reno	(26,047)	
C/F P&R amphitheater	(55,000)	
C/F Gore Convenience Center	(726,790)	
Reserve P&R PLAY funds	(7,482)	
C/F DSS vehicle	(24,201)	
C/F Fire Company Capital	(304,671)	
Reserve P&R SGEMF	(14,183)	
Return unspent Parks proffer	(24)	
C/F Spay/Neuter Fleming trust	(406)	
C/F Animal shelter restitution received	(157)	
C/F forfeited asset funds	(120,370)	
C/F Public Works projects in process	(34,070)	
C/F Parks projects in process	(773,018)	
VJCCA return unspent FY21 funds	(2,974)	
C/F Sheriff vehicles	(132,328)	
C/F Sheriff vehicle building	(85,588)	
C/F Sheriff SRO rifles	(12,192)	
Reserve unspent PEG funds	(25,000)	
C/F School Operating for CAP	(1,023,546)	
C/F Airport Capital	(27,504)	
C/F School restricted funds	(266,148)	
		(3,661,700)
 Other Funding / Adjustments		
COR refund - Acar Leasing	(8,958)	
COR refund - ARI Fleet	(7,188)	
COR refund - DL Peterson	(12,717)	
COR refund - Trex	(9,593)	
COR refund - Alban Tractor	(19,885)	
Sheriff tasers	(10,687)	
PP tax reimbursements	(4,637,218)	
Transfer to County Capital Fund (F/B above 20%)	(19,586,622)	
COR refund - Sprint Spectrum	(15,031)	
COR refund - Lease Plan USA	(10,347)	
		(24,318,245)
 Fund Balance, February 8, 2023		 45,158,986



Finance Committee
Agenda Item Detail
Meeting Date: February 15, 2023
Agenda Section: Items For Information Only

Title: The Government Finance Officers Association (GFOA) has awarded the County the Certificate of Achievement for Excellence in Financial Reporting for the June 30, 2021 Annual Comprehensive Financial Report (ACFR). This is the 36th consecutive year that Frederick County has received this achievement.

Attachments:

[FinCmte20230215C4ACFRAward.pdf](#)



GOVERNMENT FINANCE OFFICERS ASSOCIATION
NEWS RELEASE

FOR IMMEDIATE RELEASE

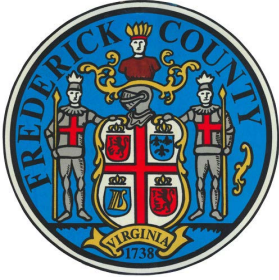
11/11/2022

For more information contact:
Michele Mark Levine, Director/TSC
Phone: (312) 977-9700
Fax: (312) 977-4806
Email: mlevine@gfoa.org

(Chicago, Illinois)—Government Finance Officers Association of the United States and Canada (GFOA) has awarded the Certificate of Achievement for Excellence in Financial Reporting to **County of Frederick** for its annual comprehensive financial report for the fiscal year ended June 30, 2021. The report has been judged by an impartial panel to meet the high standards of the program, which includes demonstrating a constructive "spirit of full disclosure" to clearly communicate its financial story and motivate potential users and user groups to read the report.

The Certificate of Achievement is the highest form of recognition in the area of governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management.

Government Finance Officers Association (GFOA) advances excellence in government finance by providing best practices, professional development, resources, and practical research for more than 21,000 members and the communities they serve.



Finance Committee
Agenda Item Detail
Meeting Date: February 15, 2023
Agenda Section: Items For Information Only

Title: The Government Finance Officers Association (GFOA) has awarded the County the Award for Outstanding Achievement in Popular Annual Financial Reporting for the June 30, 2021 Popular Annual Financial Report (PAFR). This is the 16th consecutive year that Frederick County has received this achievement.

Attachments:

[FinCmte20230215C5PAFRAward.pdf](#)



GOVERNMENT FINANCE OFFICERS ASSOCIATION
NEWS RELEASE

FOR IMMEDIATE RELEASE

12/28/2022

For more information contact:
Michele Mark Levine, Director/TSC
Phone: (312) 977-9700
Fax: (312) 977-4806
Email: mlevine@gfoa.org

(Chicago, Illinois)—Government Finance Officers Association is pleased to announce that **County of Frederick** has received GFOA's Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR Award) for its Popular Annual Financial Report for the fiscal year ended June 30, 2021.

The Award represents a significant achievement by the entity. In order to be eligible for the PAFR Award, a government must also submit its annual comprehensive financial report to GFOA's Certificate of Achievement for Excellence in Financial Reporting Program and receive the Certificate for the current fiscal year. Each eligible report is reviewed by judges who evaluate the report based on the following categories: reader appeal, understandability, distribution methods, creativity and other elements.

Government Finance Officers Association (GFOA) advances excellence in government finance by providing best practices, professional development, resources, and practical research for more than 21,000 members and the communities they serve.