



Finance Department
Cheryl B. Shiffler
Director

540/665-5610

Fax: 540/667-0370

E-mail: cshiffle@co.frederick.va.us

TO: Board of Supervisors
FROM: Cheryl B. Shiffler, Finance Director
DATE: April 18, 2012
SUBJECT: Finance Committee Report

Cheryl B. Shiffler

The Finance Committee meeting scheduled for April 18, 2012 was canceled. The following items are forwarded to the Board of Supervisors for consideration without recommendation.

1. The Clerk of Court requests a General Fund supplemental appropriation in the amount of \$4,895. This amount represents grant funds received for the preservation of records. See attached information, p. 3 – 4.
2. The Sheriff requests the following General Fund supplemental appropriations:
 - a. \$4,055 for DARE donations and t-shirts. See attached memos, p. 5 – 6.
 - b. \$232 for the reimbursement of personal cell phone charges. See attached memo, p. 7.
 - c. \$2,815.71 represents a reimbursement for a prisoner extradition. See attached memo, p. 8.
 - d. \$260 represents donations received in memory of the K-9 unit MAX. See attached memo, p. 9.

INFORMATION ONLY

1. The Voter Registrar provides a final expense report for the March 6, 2012 Republican Presidential Primary. See attached information, p. 10 – 12.
2. The Finance Director provides a Fund 10 Transfer report for FY12. See attached, p. 13 – 17.
3. The Finance Director provides and FY12 Unreserved Fund Balance report. See attached, p. 18.
4. The Finance Director provides financial statements for the period ending March 31, 2012. See attached, p. 19 – 29.

HON. REBECCA P. HOGAN
Clerk



FREDERICK COUNTY CIRCUIT COURT

FREDERICK-WINCHESTER JUDICIAL CENTER

5 NORTH KENT STREET

WINCHESTER, VIRGINIA 22601

(540) 667-5770

www.winfredclerk.com

March 20, 2012

To: Finance Committee
Attn: Cheryl Shiffler

Please be advised that a group of High School Students did a research project in our office last year and were amazed at the records that are kept in our office. Some of the older books were in desperate need of repair, and this group was able to obtain a Grant to have them preserved.

The grant money arrived through the Treasurer's Office and we were advised that it was being placed in #3-010-019020-003 in the amount of \$4,895.00. This grant can only be used for payment of this preservation.

The project has now been completed and the books are in our office. Please find attached a copy of the Invoice #50001

From C. W. Warthen in the amount of \$4,895.00.

I am requesting that the Finance Committee authorize the transfer of these funds from the Revenue Code listed above to the Expense Code of 10-2106-3010.

Please advise if any further information is needed.

Thanks,

FREDERICK COUNTY CIRCUIT COURT

A handwritten signature in cursive script that reads "Becky Hogan".

Rebecca P. Hogan, Clerk

sm

C.S. 7-14-11

Date: 3/9/12

Code: 3-010-019020-0037 OK

10-2106-

3010-000 BAH



C.W. Warthen
COURT RESOURCES

Invoice

P.O. BOX 6277 • ASHLAND, VA 23005

INVOICE NUMBER: 50001

Date 03/08/12

P.O. Number Verbal

Terms Net 30

BILL TO: Frederick Circuit Court
Rebecca P. Hogan, Clerk
5 North Kent Street
Winchester, VA 22601

| Description | Quantity | Rate | Amount |
|--|----------|----------|----------|
| Chancery Order Book, Book Preservation-Full Service Encapsulation in Disaster Safe Binder | | 1,245.00 | 1,245.00 |
| Surveys, 1782-1808, Book Preservation-Full Service Encapsulation in Disaster Safe Binder | | 1,225.00 | 1,225.00 |
| Surveys, 1808-1878, Book Preservation-Full Service Encapsulation in Disaster Safe Binder | | 1,150.00 | 1,150.00 |
| Land Records Book Superior Court, 1831, Book Preservation-Full Service Encapsulation in Disaster Safe Binder | | 1,275.00 | 1,275.00 |

Thank you for your business!

TOTAL INVOICE AMOUNT \$4,895.00

C.W. Warthen Court Resources
P.O. BOX 6277
ASHLAND, VA 23005

Phone: 434-845-1231 or 804-559-5949 fax 1888-727-3761
E-mail: sales@cwwarthen.com Website: www.cwwarthen.com

Frederick County Sheriff's Office

ROBERT T. WILLIAMSON
Sheriff



MAJOR R. C. ECKMAN
Chief Deputy

1080 Coverstone Drive
Winchester, Virginia 22602

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

TO : Angela Whitacre, Treasurer's Office
FROM : Sheriff Robert T. Williamson *RTW*
SUBJECT : Donations to DARE Program
DATE : March 15, 2012

Attached please find endorsed checks totaling \$735.00 made payable to Frederick County Sheriff's Office. These checks are donations to our DARE Program. We are requesting this amount be posted to 3010-018990-0015. A separate memo will be sent to Finance requesting this amount be appropriated to our budget. (1005)

Thank you.

4-010-31020-5413-000-001

RTW/asw

Attachments

Cc: Finance Department

C.S. 3-19-12

Frederick County Sheriff's Office

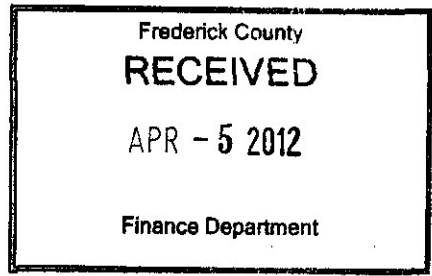
ROBERT T. WILLIAMSON
Sheriff



MAJOR R. C. ECKMAN
Chief Deputy

1080 Coverstone Drive
Winchester, Virginia 22602

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



TO : Angela Whitacre, Treasurer's Office
FROM : Sheriff R. T. Williamson *RTW*
SUBJECT : Reimbursement Checks
DATE : April 4, 2012

Enclosed please find six (6) checks totaling \$3,320.00. These checks are from the elementary schools in the county and represent reimbursement for the purchase of DARE t-shirts.

We are requesting this amount be posted to revenue line 3010-018990-0015 (100J). A separate memo will be sent to Finance requesting this amount be appropriated in the operating budget line for DARE.

Thank you.

4-010-31020-5413-000-001

RTW/asw

Enclosures

Cc: Finance

C.S. 4-10-12

Frederick County Sheriff's Office

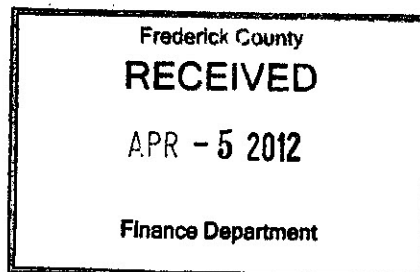
ROBERT T. WILLIAMSON
Sheriff



MAJOR R. C. ECKMAN
Chief Deputy

1080 Coverstone Drive
Winchester, Virginia 22602

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



TO : Angela Whitacre, Treasurer's Office
FROM : Sheriff R. T. Williamson *RTW*
SUBJECT : Reimbursement
DATE : April 4, 2012

Attached please find a check in the amount of \$232.00 from K. C. Bohrer. This check represents reimbursement to the department for personal charges on the department's cell phone bill. We are requesting this amount be posted to revenue line: 3010-019110-0058.

A separate memo will be sent to Finance requesting this amount be appropriated into our operating budget line for postage/telephone.

Thank you. *4010-31020-5204-000-000*

RTW/asw

Attachment

Cc: Finance

C.S. 4-10-12

Frederick County Sheriff's Office

ROBERT T. WILLIAMSON
Sheriff



MAJOR R. C. ECKMAN
Chief Deputy

1080 Coverstone Drive
Winchester, Virginia 22602

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

TO : Angela Whitacre, Treasurer's Office
FROM : Sheriff Robert T. Williamson *RTW*
SUBJECT : Reimbursement – Prisoner Transport
DATE : March 15, 2012

Attached please find a check from the Commonwealth of Virginia – Circuit Courts, in the amount of \$2,815.71.

This amount is reimbursement for a prisoner extradition. We are requesting this amount be posted to 3-010-019110-0058 (10FL).

A separate memo will be sent to Finance requesting this amount be appropriated into our budget.

Thank you.

4-010-31020-5506-000-001

RTW/asw

Attachment

Cc: Finance Department

C.S. 3-19-12

Frederick County Sheriff's Office

ROBERT T. WILLIAMSON
Sheriff



MAJOR R. C. ECKMAN
Chief Deputy

1080 Coverstone Drive
Winchester, Virginia 22602

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

TO : Angela Whitacre, Treasurer's Office
FROM : Sheriff Robert T. Williamson *RTW*
SUBJECT : Donation – In Memory of K-9 MAX
DATE : March 15, 2012

Attached please find endorsed checks totaling \$260.00 from Frederick County citizens and businesses. These checks were sent in to our department as donations to the K-9 program in memory of our K-9 unit MAX, who passed away suddenly. We are requesting this amount be posted to 3-010-018990-0006 (10CR).

A separate memo will be sent to Finance requesting this amount be appropriated into our budget.

Thank you.

4-010-31020-5402-000-001

RTW/asw

Attachments

Cc: Finance Department

C.S. 3-19-12



OFFICE OF VOTER REGISTRATION & ELECTION ADMINISTRATION


General Registrar of Voters

E-mail: fcvotes@co.frederick.va.us

Rick Miller
540/665-5660
Fax 540/665-8976

MEMORANDUM

To: Cheryl Shiffler, Director of Finance, Frederick County

From: Rick Miller, Voter Registrar, Frederick County 

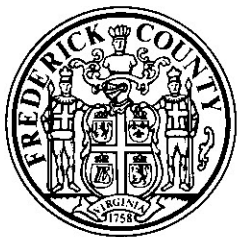
Subject: Reimbursement submitted to State Board of Elections for Republican
Presidential Primary

Date: Thursday, March 29, 2012

The Voter Registrar wishes to report the total and final expenses occurred by Frederick County for the Republican Presidential Primary held on Tuesday, March 6, 2012. Our supplemental budget request approved by the Frederick County Finance Committee and the Frederick County Board of Supervisors was \$ 35,882.45. **I am happy to convey that the actual amount spent for this Primary was \$ 29,226.65 – a savings of \$ 6,655.80.**

These expenses were communicated to the State Board of Elections today by email survey as requested by SBE. At this time we are expecting a 100 % reimbursement from SBE for these expenses. Actual reimbursements will be made to the extent of the funds appropriated for this purpose. If the total statewide cost exceeds the available funding, the reimbursement rate will be adjusted to reflect the actual cost of appropriated funds.

If you wish to have any additional information on the expenses, please contact me.



OFFICE OF VOTER REGISTRATION & ELECTION ADMINISTRATION

General Registrar of Voters

E-mail: fcvotes@co.frederick.va.us

Rick Miller
540/665-5660
Fax 540/665-8976

MEMORANDUM

COPY

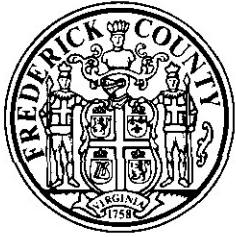
To: Frederick County Finance Committee

From: Rick Miller, Voter Registrar, Frederick County of Frederick

Subject: Supplemental Budget Request for March 6, 2012 Presidential Primaries

Date: December 12, 2011

The Voter Registrar requests to be placed on the Fredrick County Finance Committee agenda for the Wednesday, December 21, 2011 meeting. The purpose of this request is to seek approval of the Supplemental Budget Request for the March 6, 2012 Presidential Primaries (Copy Enclosed). Presidential Primaries for both the Democratic and Republican Parties have been called for the entire Commonwealth. The State Board of Elections will certify to all localities the actual primaries they will hold on Wednesday, December 28, 2011. The amount of the Supplemental Budget Request is \$ 35,882.45. This amount will cover all expenses related to the Presidential Primaries on Tuesday, March 6, 2012. This Supplemental Budget Request is be done from the 2011 – 2012 Budget year. Per the Code of Virginia 24.2 – 545, Part F, the cost of Presidential Primaries will be covered in its entirety by the Commonwealth of Virginia., pursuant to the provisions of the appropriation act.



OFFICE OF VOTER REGISTRATION & ELECTION ADMINISTRATION

General Registrar of Voters

E-mail: fcvotes@co.frederick.va.us

Rick Miller
540/665-5660
Fax 540/665-8976

COPY

FREDERICK COUNTY FINANCE COMMITTEE

FREDERICK COUNTY ELECTORAL BOARD/VOTER REGISTRAR

SUPPLEMENTAL BUDGET REQUEST
MARCH 6, 2012 PRESIDENTIAL PRIMARIES

SUPPLEMENT FROM 2011 – 2012 BUDGET YEAR

EXPENSES

| | | |
|-------------------------------------|---------------------|-------------------------|
| POLLWORKERS | \$ 17,902.00 | CODE 13010-1006-000-002 |
| ELECTORAL BOARD | \$ 1,800.00 | 13010-5506-000-000 |
| MACHINE PROGRAMMING & TRAINING | \$ 9,738.00 | 13010-3010-000-000 |
| VOTING MACHINE ELECTION SUPPLIES | \$ 4,382.45 | 13010-3010-000-000 |
| PRINTING | \$ 1,560.00 | 13010-3010-000-000 |
| NEWSPAPER AD | \$ 200.00 | 13010-3007-000-000 |
| FREIGHT & INSURANCE | \$ 300.00 | 13010-5204-000-000 |
| TOTAL | \$ 35,882.45 | |

**FREDERICK COUNTY TO BE REIMBURSED FOR ALL EXPENSES BY THE
COMMONWEALTH OF VIRGINIA.**

| DATE | DEPARTMENT/GENERAL FUND | REASON FOR TRANSFER | FROM | TO | ACCT | CODE | AMOUNT |
|-----------|---------------------------------|--------------------------------------|-------|------|------|------|-------------|
| 7/1/2011 | ECONOMIC DEVELOPMENT COMMISSION | CORR.BUDGET P/T HELP | 81020 | 1005 | 000 | 000 | (36,592.00) |
| | ECONOMIC DEVELOPMENT COMMISSION | | 81020 | 1003 | 000 | 000 | 36,592.00 |
| 7/15/2011 | BOARD OF SUPERVISORS | INCREASE IN VACO DUES | 11010 | 3005 | 000 | 000 | (227.00) |
| | BOARD OF SUPERVISORS | | 11010 | 5801 | 000 | 000 | 227.00 |
| 7/27/2011 | INFORMATION TECHNOLOGY | IT RESTRUCTURING | 12200 | 1001 | 000 | 027 | 28,132.00 |
| | INFORMATION TECHNOLOGY | | 12200 | 1001 | 000 | 021 | 41,582.00 |
| | INFORMATION TECHNOLOGY | | 12200 | 2005 | 000 | 000 | 5,605.00 |
| | INFORMATION TECHNOLOGY | | 12200 | 1001 | 000 | 058 | (75,319.00) |
| 7/28/2011 | ELECTORAL BOARD AND OFFICIALS | MAINTENANCE WARRANTY CONTRACT | 13010 | 3004 | 000 | 001 | (67.99) |
| | ELECTORAL BOARD AND OFFICIALS | | 13010 | 3005 | 000 | 000 | 67.99 |
| 8/1/2011 | SHERIFF | GANG FORCE PURCHASE | 31020 | 5413 | 000 | 005 | 5,998.00 |
| | SHERIFF | | 31020 | 5401 | 000 | 000 | (5,998.00) |
| 8/1/2011 | COMMONWEALTH'S ATTORNEY | RECLASS POSITION | 22010 | 1003 | 000 | 001 | 55,990.00 |
| | COMMONWEALTH'S ATTORNEY | | 22010 | 1001 | 000 | 012 | (55,990.00) |
| 8/2/2011 | OTHER | POSTAGE MACHINE RENTAL | 12240 | 5415 | 000 | 000 | (600.00) |
| | OTHER | | 12240 | 9001 | 000 | 000 | 600.00 |
| 8/10/2011 | ELECTORAL BOARD AND OFFICIALS | MAINTENANCE SERVICES CONTRACT | 13010 | 3004 | 000 | 001 | (391.39) |
| | ELECTORAL BOARD AND OFFICIALS | | 13010 | 3005 | 000 | 000 | 391.39 |
| 8/11/2011 | PUBLIC SAFETY COMMUNICATIONS | INTERNET ACCESS | 35060 | 5204 | 000 | 000 | (2,000.00) |
| | PUBLIC SAFETY COMMUNICATIONS | | 35060 | 5299 | 000 | 000 | 2,000.00 |
| 8/15/2011 | COMMISSIONER OF THE REVENUE | CAMRA ANNUAL RENEWAL | 12090 | 3010 | 000 | 000 | (175.00) |
| | REASSESSMENT/BOARD OF ASSESSORS | | 12100 | 3010 | 000 | 000 | 175.00 |
| 8/16/2011 | SHERIFF | DARE SUPPLIES | 31020 | 5401 | 000 | 000 | (1,075.49) |
| | SHERIFF | | 31020 | 5413 | 000 | 001 | 1,075.49 |
| 8/17/2011 | SHERIFF | CONNECTIVITY FEE | 31020 | 5401 | 000 | 000 | (2,000.00) |
| | SHERIFF | | 31020 | 5299 | 000 | 000 | 2,000.00 |
| 8/17/2011 | FIRE AND RESCUE | CONNECTIVITY THROUGH FCPS | 35050 | 5204 | 000 | 000 | (2,000.00) |
| | FIRE AND RESCUE | | 35050 | 5299 | 000 | 000 | 2,000.00 |
| 8/29/2011 | SHERIFF | COMPUTER PROGRAM FOR GANG TASK FORCE | 31020 | 5401 | 000 | 000 | (1,236.03) |
| | SHERIFF | | 31020 | 5413 | 000 | 005 | 1,236.03 |
| 8/29/2011 | MANAGEMENT INFORMATION SYSTEMS | YEARLY INTERNET CONNECTION | 12220 | 3005 | 000 | 000 | (6,000.00) |
| | MANAGEMENT INFORMATION SYSTEMS | | 12220 | 5299 | 000 | 000 | 6,000.00 |
| 9/1/2011 | COMMISSIONER OF THE REVENUE | PROMOTION | 12090 | 1001 | 000 | 062 | 1,987.27 |
| | COMMISSIONER OF THE REVENUE | | 12090 | 1001 | 000 | 066 | 1,709.16 |
| | COMMISSIONER OF THE REVENUE | | 12090 | 1001 | 000 | 064 | 1,442.64 |
| | COMMISSIONER OF THE REVENUE | | 12090 | 1001 | 000 | 003 | (5,139.07) |
| 9/2/2011 | FIRE AND RESCUE | RECONCILE PERSONNEL LINE | 35050 | 1001 | 000 | 001 | (1,335.00) |
| | FIRE AND RESCUE | | 35050 | 1001 | 000 | 004 | 1,335.00 |
| | FIRE AND RESCUE | | 35050 | 1001 | 000 | 001 | (3,554.00) |
| | FIRE AND RESCUE | | 35050 | 1001 | 000 | 013 | 3,554.00 |
| | FIRE AND RESCUE | | 35050 | 1001 | 000 | 001 | (3,523.00) |
| | FIRE AND RESCUE | | 35050 | 1001 | 000 | 015 | 3,523.00 |
| | FIRE AND RESCUE | | 35050 | 1001 | 000 | 001 | (450.00) |
| | FIRE AND RESCUE | | 35050 | 1001 | 000 | 024 | 450.00 |
| | FIRE AND RESCUE | | 35050 | 1001 | 000 | 001 | (668.00) |
| | FIRE AND RESCUE | | 35050 | 1001 | 000 | 025 | 668.00 |
| | FIRE AND RESCUE | | 35050 | 1001 | 000 | 001 | (1,020.00) |
| | FIRE AND RESCUE | | 35050 | 1001 | 000 | 026 | 1,020.00 |
| | FIRE AND RESCUE | | 35050 | 1001 | 000 | 001 | (501.00) |
| | FIRE AND RESCUE | | 35050 | 1001 | 000 | 027 | 501.00 |
| | FIRE AND RESCUE | | 35050 | 1001 | 000 | 001 | (504.00) |
| | FIRE AND RESCUE | | 35050 | 1001 | 000 | 028 | 504.00 |
| | FIRE AND RESCUE | | 35050 | 1001 | 000 | 001 | (1,001.00) |
| | FIRE AND RESCUE | | 35050 | 1001 | 000 | 031 | 1,001.00 |
| | FIRE AND RESCUE | | 35050 | 1001 | 000 | 001 | (3,605.00) |
| | FIRE AND RESCUE | | 35050 | 1001 | 000 | 033 | 3,605.00 |
| | FIRE AND RESCUE | | 35050 | 1001 | 000 | 016 | (1,033.00) |
| | FIRE AND RESCUE | | 35050 | 1001 | 000 | 034 | 1,033.00 |
| | FIRE AND RESCUE | | 35050 | 1001 | 000 | 016 | (1,344.00) |
| | FIRE AND RESCUE | | 35050 | 1001 | 000 | 038 | 1,344.00 |
| | FIRE AND RESCUE | | 35050 | 1001 | 000 | 016 | (1,475.00) |
| | FIRE AND RESCUE | | 35050 | 1001 | 000 | 042 | 1,475.00 |
| | FIRE AND RESCUE | | 35050 | 1001 | 000 | 016 | (4,003.00) |
| | FIRE AND RESCUE | | 35050 | 1001 | 000 | 043 | 4,003.00 |

| DATE | DEPARTMENT/GENERAL FUND | REASON FOR TRANSFER | FROM | TO | ACCT | CODE | AMOUNT |
|------------|---------------------------------|---------------------------------------|-------|------|------|------|-------------|
| 9/2/2011 | FIRE AND RESCUE | RECONCILE PERSONNEL LINE | 35050 | 1001 | 000 | 016 | (1,360.00) |
| | FIRE AND RESCUE | | 35050 | 1001 | 000 | 044 | 1,360.00 |
| | FIRE AND RESCUE | | 35050 | 1001 | 000 | 102 | (5,091.00) |
| | FIRE AND RESCUE | | 35050 | 1001 | 000 | 058 | 5,091.00 |
| | FIRE AND RESCUE | | 35050 | 1001 | 000 | 102 | (3,162.00) |
| | FIRE AND RESCUE | | 35050 | 1001 | 000 | 064 | 3,162.00 |
| | FIRE AND RESCUE | | 35050 | 1001 | 000 | 102 | (1,492.00) |
| | FIRE AND RESCUE | | 35050 | 1001 | 000 | 081 | 1,492.00 |
| 9/9/2011 | REASSESSMENT/BOARD OF ASSESSORS | IT SOFTWARE | 12100 | 1006 | 000 | 000 | (4,950.00) |
| | MANAGEMENT INFORMATION SYSTEMS | | 12220 | 5413 | 000 | 001 | 4,950.00 |
| 9/14/2011 | COMMONWEALTH'S ATTORNEY | B.A.9/14/11 TR.FOR LASERFICHE | 22010 | 3005 | 000 | 000 | 8,000.00 |
| | COMMONWEALTH'S ATTORNEY | | 22010 | 8007 | 000 | 000 | 5,000.00 |
| | COMMONWEALTH'S ATTORNEY | | 22010 | 1001 | 000 | 013 | (13,000.00) |
| 9/14/2011 | FINANCE DEPARTMENT | BAI MAINTENANCE | 12140 | 5413 | 000 | 000 | 1,000.00 |
| | FINANCE DEPARTMENT | | 12140 | 3006 | 000 | 000 | (1,000.00) |
| 9/19/2011 | FIRE AND RESCUE | COLLEGE COURSE FOR ALS UPGRADES | 35050 | 5506 | 000 | 000 | (5,000.00) |
| | FIRE AND RESCUE | | 35050 | 2013 | 000 | 000 | 5,000.00 |
| | FIRE AND RESCUE | | 35050 | 3010 | 000 | 000 | (1,020.00) |
| | FIRE AND RESCUE | | 35050 | 2013 | 000 | 000 | 1,020.00 |
| 9/19/2011 | MAINTENANCE ADMINISTRATION | GAS UTILIZED BY MAINTENANCE | 43010 | 5408 | 000 | 000 | (500.00) |
| | MAINTENANCE ADMINISTRATION | | 43010 | 4003 | 000 | 003 | 500.00 |
| 9/19/2011 | COMMONWEALTH'S ATTORNEY | PURCHASE SOFTWARE/CORR.BT146 | 22010 | 3005 | 000 | 000 | (8,000.00) |
| | COMMONWEALTH'S ATTORNEY | | 22010 | 5413 | 000 | 000 | 8,000.00 |
| 9/21/2011 | CLERK OF THE CIRCUIT COURT | TRAVEL FOR CLERK TO CONVENTION | 21060 | 5401 | 000 | 000 | (722.22) |
| | CLERK OF THE CIRCUIT COURT | | 21060 | 5506 | 000 | 000 | 722.22 |
| 9/26/2011 | MAINTENANCE ADMINISTRATION | ADDITIONAL HOURS WORKED | 43010 | 1003 | 000 | 000 | (27.00) |
| | MAINTENANCE ADMINISTRATION | | 43010 | 1005 | 000 | 000 | 27.00 |
| 9/26/2011 | COUNTY OFFICE BUILDINGS/COURT | REPAIR EMERGENCY GENERATOR | 43040 | 3004 | 000 | 003 | (756.00) |
| | COUNTY OFFICE BUILDINGS/COURT | | 43040 | 3004 | 000 | 001 | 756.00 |
| 9/27/2011 | CLERK OF THE CIRCUIT COURT | MILEAGE | 21060 | 5401 | 000 | 000 | (12.08) |
| | CLERK OF THE CIRCUIT COURT | | 21060 | 5506 | 000 | 000 | 12.08 |
| 9/28/2011 | INSPECTIONS | OVERTIME | 34010 | 3002 | 000 | 000 | (23.42) |
| | INSPECTIONS | | 34010 | 1005 | 000 | 000 | 23.42 |
| 10/1/2011 | SHERIFF | GANG FORCE PURCHASE | 31020 | 5413 | 000 | 005 | (5,998.00) |
| | SHERIFF | | 31020 | 5401 | 000 | 000 | 5,998.00 |
| 10/17/2011 | BOARD OF SUPERVISORS | LEXIS NEXIS SUBSCRIPTIONS | 11010 | 3004 | 000 | 002 | (121.00) |
| | BOARD OF SUPERVISORS | | 11010 | 5411 | 000 | 000 | 121.00 |
| 10/19/2011 | COUNTY OFFICE BUILDINGS/COURT | MICROMAIN SOFTWARE UPGRADE | 43040 | 3005 | 000 | 005 | (440.00) |
| | COUNTY OFFICE BUILDINGS/COURT | | 43040 | 3002 | 000 | 000 | 440.00 |
| 10/24/2011 | PARKS MAINTENANCE | NAT.PLAYGROUND SAFETY RECERTIFICATION | 71030 | 5204 | 000 | 000 | (247.19) |
| | PARKS MAINTENANCE | | 71030 | 5506 | 000 | 000 | 247.19 |
| 10/24/2011 | SHERIFF | PRISONER TRANSPORTS/EXTRA | 31020 | 5410 | 000 | 000 | (4,200.00) |
| | SHERIFF | | 31020 | 5506 | 000 | 001 | 4,200.00 |
| 11/1/2011 | FIRE AND RESCUE | RECLASSIFICATION | 35050 | 1001 | 000 | 061 | 6,402.59 |
| | FIRE AND RESCUE | | 35050 | 1001 | 000 | 003 | (6,402.59) |
| 11/07/2011 | HUMAN RESOURCES | SUBSCRIPTION TO HR LAWS.COM | 12030 | 3007 | 000 | 000 | (950.00) |
| | HUMAN RESOURCES | | 12030 | 5411 | 000 | 000 | 950.00 |
| 11/8/2011 | SHERIFF | PRISONER TRANSPORTS | 31020 | 3004 | 000 | 002 | (5,000.00) |
| | SHERIFF | | 31020 | 5506 | 000 | 001 | 5,000.00 |
| 11/8/2011 | SHERIFF | TRAVEL/REGISTRATION | 31020 | 3004 | 000 | 002 | (1,000.00) |
| | SHERIFF | | 31020 | 5506 | 000 | 000 | 1,000.00 |
| 11/17/2011 | ELECTORAL BOARD AND OFFICIALS | MEMBERSHIP FEE | 13010 | 5506 | 000 | 000 | (25.00) |
| | ELECTORAL BOARD AND OFFICIALS | | 13010 | 5801 | 000 | 000 | 25.00 |
| 11/17/2011 | ELECTORAL BOARD AND OFFICIALS | 11/8/11 VA GEN ELECTION | 13010 | 3007 | 000 | 000 | (500.00) |
| | ELECTORAL BOARD AND OFFICIALS | | 13010 | 3010 | 000 | 000 | 500.00 |
| 11/17/2011 | ELECTORAL BOARD AND OFFICIALS | | 13010 | 3004 | 000 | 001 | (900.00) |
| | ELECTORAL BOARD AND OFFICIALS | | 13010 | 3010 | 000 | 000 | 900.00 |
| 11/23/2011 | PUBLIC SAFETY COMMUNICATIONS | WEATHER SUBSCRIPTION | 35060 | 5204 | 000 | 000 | (1,500.00) |
| | PUBLIC SAFETY COMMUNICATIONS | | 35060 | 3010 | 000 | 000 | 1,500.00 |
| 11/29/2011 | FIRE AND RESCUE | PORTION IPRISM PROXY SERVER | 35050 | 5413 | 000 | 000 | (673.18) |
| | FIRE AND RESCUE | | 35050 | 3005 | 000 | 000 | 673.18 |

| DATE | DEPARTMENT/GENERAL FUND | REASON FOR TRANSFER | FROM | TO | ACCT | CODE | AMOUNT |
|------------|---------------------------------|--|-------|------|------|------|-------------|
| 12/1/2011 | COMMONWEALTH'S ATTORNEY | LASERFICHE SCANNER | 22010 | 8007 | 000 | 000 | (4,000.00) |
| | COMMONWEALTH'S ATTORNEY | | 22010 | 5413 | 000 | 000 | 4,000.00 |
| 12/15/2011 | BOARD OF SUPERVISORS | LEXIS NEXIS SUBSCRIPTIONS | 11010 | 3004 | 000 | 002 | (500.00) |
| | BOARD OF SUPERVISORS | | 11010 | 5411 | 000 | 000 | 500.00 |
| 12/15/2011 | COUNTY OFFICE BUILDINGS/COURT | OLD GAINESBORO SCHOOL SECURITY | 43040 | 5401 | 000 | 000 | (600.00) |
| | COUNTY OFFICE BUILDINGS/COURT | | 43040 | 5204 | 000 | 006 | 600.00 |
| 12/15/2011 | PARKS MAINTENANCE | PESTICIDE APPLICATORS RECERTIFICATION | 71030 | 5204 | 000 | 000 | (75.00) |
| | PARKS MAINTENANCE | | 71030 | 5506 | 000 | 000 | 75.00 |
| 12/15/2011 | SHERIFF | PRINTING TRAFFIC SUMMONS | 31020 | 5409 | 000 | 000 | (1,800.00) |
| | SHERIFF | | 31020 | 3006 | 000 | 000 | 1,800.00 |
| 12/16/2011 | ELECTORAL BOARD AND OFFICIALS | MACHINE TECHNICIAN BILL | 13010 | 5204 | 000 | 000 | (546.90) |
| | ELECTORAL BOARD AND OFFICIALS | | 13010 | 3010 | 000 | 000 | 546.90 |
| 1/3/2012 | HUMAN RESOURCES | YEARS OF SERVICE AWARDS 2 | 12030 | 5413 | 000 | 000 | (4,500.00) |
| | HUMAN RESOURCES | | 12030 | 5415 | 000 | 000 | 4,500.00 |
| 1/4/2012 | COMMISSIONER OF THE REVENUE | MOVE FROM BULDOC SALARY TO PART-TIME | 12090 | 1001 | 000 | 047 | (8,506.00) |
| | COMMISSIONER OF THE REVENUE | | 12090 | 1005 | 000 | 000 | 8,506.00 |
| 1/4/2012 | JUVENILE AND DOMESTIC COURT | UNIFORMS EXPENSE | 21050 | 5411 | 000 | 000 | (4.00) |
| | JUVENILE AND DOMESTIC COURT | | 21050 | 5410 | 000 | 000 | 4.00 |
| 1/6/2012 | ELECTORAL BOARD AND OFFICIALS | MACHINE TECHNICIAN EXPENSE | 13010 | 5204 | 000 | 000 | (693.30) |
| | ELECTORAL BOARD AND OFFICIALS | | 13010 | 3010 | 000 | 000 | 693.30 |
| 1/9/2012 | TREASURER | ADVERTISING FOR SALE OF DELINQ. R.E. | 12130 | 5204 | 000 | 000 | (3,000.00) |
| | TREASURER | | 12130 | 3007 | 000 | 000 | 3,000.00 |
| 1/9/2012 | BOARD OF SUPERVISORS | VLGMA DUES | 11010 | 5408 | 000 | 000 | (150.00) |
| | COUNTY ADMININSTRATOR | | 12010 | 5801 | 000 | 000 | 150.00 |
| 1/10/2012 | COMMISSIONER OF THE REVENUE | MOVE FUNDS FROM OVERTIME | 12090 | 1005 | 000 | 000 | (18,961.84) |
| | COMMISSIONER OF THE REVENUE | | 12090 | 1003 | 000 | 000 | 18,961.84 |
| 1/11/2012 | COUNTY OFFICE BUILDINGS/COURT | ASBESTOS REMOVAL OLD GAINESBORO SCHOOL | 43040 | 3004 | 000 | 003 | (4,000.00) |
| | COUNTY OFFICE BUILDINGS/COURT | | 43040 | 3002 | 000 | 000 | 4,000.00 |
| 1/11/2012 | COUNTY OFFICE BUILDINGS/COURT | REPAIRS TO EMERGENCY GENERATOR | 43040 | 3004 | 000 | 003 | (2,044.60) |
| | COUNTY OFFICE BUILDINGS/COURT | | 43040 | 3004 | 000 | 001 | 2,044.60 |
| 1/12/2012 | COUNTY OFFICE BUILDINGS/COURT | REPAIRS TO IT AC UNIT | 43040 | 3004 | 000 | 003 | (302.50) |
| | COUNTY OFFICE BUILDINGS/COURT | | 43040 | 3004 | 000 | 001 | 302.50 |
| 1/18/2012 | SHERIFF | LAPTOPS FOR TASK FORCE(GRANT) | 31020 | 8007 | 000 | 001 | (5,183.30) |
| | SHERIFF | | 31020 | 5401 | 000 | 001 | 5,183.30 |
| 1/18/2012 | INFORMATION TECHNOLOGY | VMWARE TRAINING NETWORK SUPERVISOR | 12200 | 8007 | 000 | 003 | (3,320.25) |
| | INFORMATION TECHNOLOGY | | 12200 | 5506 | 000 | 003 | 3,320.25 |
| 1/25/2012 | JUVENILE COURT PROBATION | PARKING FOR 3RD&4TH QTR. | 33030 | 5204 | 000 | 000 | (567.00) |
| | JUVENILE COURT PROBATION | | 33030 | 3010 | 000 | 000 | 567.00 |
| 2/6/2012 | CLEARBROOK PARK | WATER AND SEWER CHARGES | 71090 | 5101 | 000 | 000 | (2,000.00) |
| | CLEARBROOK PARK | | 71090 | 5103 | 000 | 000 | 2,000.00 |
| 2/7/2012 | COUNTY OFFICE BUILDINGS/COURT | APPRAISAL OF OLD GAINESBORO SCHOOL | 43040 | 3004 | 000 | 003 | (1,000.00) |
| | COUNTY OFFICE BUILDINGS/COURT | | 43040 | 3002 | 000 | 000 | 1,000.00 |
| 2/7/2012 | CLEARBROOK PARK | HEATING FUEL FOR SHOP | 71090 | 5408 | 000 | 000 | (64.36) |
| | CLEARBROOK PARK | | 71090 | 5102 | 000 | 000 | 64.36 |
| 2/7/2012 | ECONOMIC DEVELOPMENT COMMISSION | SUPPLIES | 81020 | 3006 | 000 | 000 | (300.00) |
| | ECONOMIC DEVELOPMENT COMMISSION | | 81020 | 5413 | 000 | 000 | 300.00 |
| 2/7/2012 | ECONOMIC DEVELOPMENT COMMISSION | WEBSITE DEVELOPMENT COST | 81020 | 3007 | 000 | 000 | (400.00) |
| | ECONOMIC DEVELOPMENT COMMISSION | | 81020 | 3002 | 000 | 008 | 400.00 |
| 2/8/2012 | COUNTY ATTORNEY | WINCHESTER/FREDERICK BAR DUES | 12020 | 5413 | 000 | 000 | (75.00) |
| | COUNTY ATTORNEY | | 12020 | 5801 | 000 | 000 | 75.00 |
| 2/13/2012 | CLEARBROOK PARK | AGRICULTURE SUPPLIES/SHERANDO | 7109 | 5403 | 000 | 000 | (4,000.00) |
| | SHERANDO PARK | | 7110 | 5403 | 000 | 000 | 4,000.00 |
| 2/13/2012 | PARKS MAINTENANCE | ITEMS SOLD AT WINTER WONDERLAND | 7103 | 3010 | 000 | 000 | (425.17) |
| | PARKS MAINTENANCE | | 7103 | 5414 | 000 | 000 | 425.17 |
| 2/13/2012 | PARKS MAINTENANCE | TRAVEL WINTER WONDERLAND | 7103 | 3010 | 000 | 000 | (25.00) |
| | PARKS MAINTENANCE | | 7103 | 5506 | 000 | 000 | 25.00 |
| 2/14/2012 | PUBLIC SAFETY COMMUNICATIONS | BATTERIES AND UPSS | 3506 | 3004 | 000 | 001 | (5,000.00) |
| | PUBLIC SAFETY COMMUNICATIONS | | 3506 | 5407 | 000 | 000 | 5,000.00 |
| 2/14/2012 | SHERIFF | GRANT FUNDS/COMPUTERS FOR DTF | 3102 | 5413 | 000 | 006 | (90.00) |
| | SHERIFF | | 3102 | 5401 | 000 | 001 | 90.00 |

| DATE | DEPARTMENT/GENERAL FUND | REASON FOR TRANSFER | FROM | TO | ACCT | CODE | AMOUNT |
|-----------|------------------------------------|-------------------------------|------|------|------|------|-------------|
| 2/14/2012 | SHERIFF | PROPANE FOR VEHICLES | 3102 | 4003 | 000 | 002 | (5,000.00) |
| | SHERIFF | | 3102 | 5408 | 000 | 002 | 5,000.00 |
| 2/16/2012 | INFORMATION TECHNOLOGY | WEBSITE REDESIGN | 1220 | 5413 | 000 | 000 | (45,000.00) |
| | INFORMATION TECHNOLOGY | | 1220 | 3002 | 000 | 000 | 45,000.00 |
| 2/21/2012 | GENERAL ENGINEERING/ADMINISTRATION | NEW COPIER MAINTENANCE | 4201 | 3004 | 000 | 001 | (341.00) |
| | GENERAL ENGINEERING/ADMINISTRATION | | 4201 | 3005 | 000 | 000 | 341.00 |
| 2/22/2012 | COMMISSIONER OF THE REVENUE | PRICING BOOKS | 1209 | 5401 | 000 | 000 | (600.00) |
| | COMMISSIONER OF THE REVENUE | | 1209 | 5411 | 000 | 000 | 600.00 |
| 2/22/2012 | ELECTORAL BOARD AND OFFICIALS | REGISTRAR EXPENSES | 1301 | 9001 | 000 | 000 | (201.50) |
| | REGISTRAR | | 1302 | 9001 | 000 | 000 | 201.50 |
| 2/23/2012 | ECONOMIC DEVELOPMENT COMMISSION | OPERATING EXPENSES | 8102 | 3002 | 000 | 006 | (2,500.00) |
| | ECONOMIC DEVELOPMENT COMMISSION | | 8102 | 5413 | 000 | 000 | 2,500.00 |
| 2/27/2012 | PARKS MAINTENANCE | COST/STAFF THROUGH FY12 | 7103 | 1003 | 000 | 000 | 16,046.23 |
| | RECREATION CENTERS AND PLAYGROUNDS | | 7104 | 1003 | 000 | 000 | (16,046.23) |
| 2/27/2012 | PLANNING | PURCHASE COLOR COPIER | 8101 | 3006 | 000 | 000 | (4,500.00) |
| | PLANNING | | 8101 | 8007 | 000 | 000 | 4,500.00 |
| | PLANNING | | 8101 | 5204 | 000 | 000 | (4,500.00) |
| | PLANNING | | 8101 | 8007 | 000 | 000 | 4,500.00 |
| | PLANNING | | 8101 | 5411 | 000 | 000 | (500.00) |
| | PLANNING | | 8101 | 8007 | 000 | 000 | 500.00 |
| 2/27/2012 | ANIMAL SHELTER | REPLACEMENT/WASHING MACHINE | 4305 | 3002 | 000 | 000 | (1,000.00) |
| | ANIMAL SHELTER | | 4305 | 5405 | 000 | 001 | 1,000.00 |
| 2/29/2012 | COMMONWEALTH'S ATTORNEY | SALARY ADJUSTMENT | 2201 | 1001 | 000 | 050 | 2,291.55 |
| | COMMONWEALTH'S ATTORNEY | | 2201 | 1001 | 000 | 013 | (2,291.55) |
| 3/5/2012 | MANAGEMENT INFORMATION | DUES MEMBERSHIP | 1222 | 5801 | 000 | 000 | (50.00) |
| | INFORMATION TECHNOLOGY | | 1220 | 5801 | 000 | 002 | 50.00 |
| 3/6/2012 | COUNTY OFFICE BUILDINGS/COURT | PLANET FOOTPRINT SCOREKEEPING | 4304 | 3005 | 000 | 005 | (2,100.00) |
| | COUNTY OFFICE BUILDINGS/COURT | | 4304 | 3002 | 000 | 000 | 2,100.00 |
| | COUNTY OFFICE BUILDINGS/COURT | | 4304 | 3010 | 000 | 000 | (2,100.00) |
| | COUNTY OFFICE BUILDINGS/COURT | | 4304 | 3002 | 000 | 000 | 2,100.00 |
| 3/6/2012 | COUNTY ATTORNEY | SUBSCRIPTION EXPENSES | 1202 | 5413 | 000 | 000 | (75.00) |
| | COUNTY ATTORNEY | | 1202 | 5411 | 000 | 000 | 75.00 |
| | COUNTY ATTORNEY | | 1202 | 5401 | 000 | 000 | (179.81) |
| | COUNTY ATTORNEY | | 1202 | 5411 | 000 | 000 | 179.81 |
| 3/8/2012 | HUMAN RESOURCES | FDS ADMIN.& RANDOM DRUG TESTS | 1203 | 3007 | 000 | 000 | (2,000.00) |
| | HUMAN RESOURCES | | 1203 | 3002 | 000 | 000 | 2,000.00 |
| 3/8/2012 | PARKS MAINTENANCE | SOCCER NETS | 7110 | 5413 | 000 | 000 | (179.64) |
| | PARKS MAINTENANCE | | 7110 | 5412 | 000 | 000 | 179.64 |
| 3/9/2012 | BOARD OF SUPERVISORS | BOS BROADCAST EQUIPMENT | 1101 | 8007 | 000 | 000 | (18,000.00) |
| | BOARD OF SUPERVISORS | | 1101 | 5413 | 000 | 000 | 18,000.00 |
| 3/9/2012 | COUNTY OFFICE BUILDINGS/COURT | FLOOR BUFFER | 4304 | 5401 | 000 | 000 | (2,400.00) |
| | COUNTY OFFICE BUILDINGS/COURT | | 4304 | 5407 | 000 | 000 | 2,400.00 |
| 3/13/2012 | INFORMATION TECHNOLOGY | ALLOCATE VIRTUALIZATION FUNDS | 1220 | 8007 | 000 | 000 | (1,137.15) |
| | INFORMATION TECHNOLOGY | | 1220 | 5413 | 000 | 000 | 1,137.15 |
| 3/13/2012 | COUNTY ATTORNEY | INCREASED EXPENSES | 1202 | 5401 | 000 | 000 | (20.00) |
| | COUNTY ATTORNEY | | 1202 | 5801 | 000 | 000 | 20.00 |
| 3/13/2012 | ECONOMIC DEVELOPMENT COMMISSION | SUPPLIES | 8102 | 3002 | 000 | 006 | (2,500.00) |
| | ECONOMIC DEVELOPMENT COMMISSION | | 8102 | 5413 | 000 | 000 | 2,500.00 |
| | ECONOMIC DEVELOPMENT COMMISSION | | 8102 | 5506 | 000 | 000 | (3,000.00) |
| | ECONOMIC DEVELOPMENT COMMISSION | | 8102 | 5413 | 000 | 000 | 3,000.00 |
| 3/13/2012 | ECONOMIC DEVELOPMENT COMMISSION | PART-TIME/EXTRA HELP | 8102 | 3002 | 000 | 017 | (5,000.00) |
| | ECONOMIC DEVELOPMENT COMMISSION | | 8102 | 1003 | 000 | 000 | 5,000.00 |
| | ECONOMIC DEVELOPMENT COMMISSION | | 8102 | 3006 | 000 | 000 | (2,500.00) |
| | ECONOMIC DEVELOPMENT COMMISSION | | 8102 | 1003 | 000 | 000 | 2,500.00 |
| 3/14/2012 | JUVENILE COURT PROBATION | DRUG SCREENING DEVICES | 3303 | 5204 | 000 | 001 | (500.00) |
| | JUVENILE COURT PROBATION | | 3303 | 5401 | 000 | 001 | 500.00 |
| 3/15/2012 | ANIMAL SHELTER | FY 11/12 EXPENSES | 4305 | 5402 | 000 | 003 | (500.00) |
| | ANIMAL SHELTER | | 4305 | 4003 | 000 | 002 | 500.00 |
| | ANIMAL SHELTER | | 4305 | 5413 | 000 | 000 | (1,000.00) |
| | ANIMAL SHELTER | | 4305 | 5405 | 000 | 000 | 1,000.00 |

| DATE | DEPARTMENT/GENERAL FUND | REASON FOR TRANSFER | FROM | TO | ACCT | CODE | AMOUNT |
|-----------|-------------------------------------|------------------------------|------|------|------|------|-------------|
| 3/15/2012 | ANIMAL SHELTER | FY 11/12 EXPENSES | 4305 | 5102 | 000 | 000 | (1,000.00) |
| | ANIMAL SHELTER | | 4305 | 5405 | 000 | 000 | 1,000.00 |
| 3/15/2012 | REFUSE COLLECTION | PRINTING COSTS | 4203 | 3004 | 000 | 001 | (2,000.00) |
| | REFUSE COLLECTION | | 4203 | 3006 | 000 | 000 | 2,000.00 |
| 3/15/2012 | REFUSE COLLECTION | PROCEEDS RAIN BARREL SALES | 4203 | 3004 | 000 | 001 | (5,500.00) |
| | REFUSE COLLECTION | | 4203 | 5413 | 000 | 000 | 5,500.00 |
| 3/16/2012 | PARKS MAINTENENACE | ADA WORKSHOP | 7103 | 5506 | 000 | 000 | 30.00 |
| | SHERANDO PARK | | 7110 | 5413 | 000 | 000 | (30.00) |
| 3/16/2012 | COUNTY OFFICE BUILDINGS | CAB JANITORIAL SUPPLIES | 4304 | 5405 | 000 | 005 | (4,500.00) |
| | COUNTY OFFICE BUILDINGS | | 4304 | 5405 | 000 | 000 | 4,500.00 |
| 3/16/2012 | SHERANDO PARK | HEATING FUEL | 7110 | 5101 | 000 | 000 | -661.82 |
| | SHERANDO PARK | | 7110 | 5102 | 000 | 000 | 661.82 |
| 3/20/2012 | GENERAL DISTRICT COURT | PART-TIME HELP | 2102 | 1005 | 000 | 000 | 3,500.00 |
| | GENERAL DISTRICT COURT | | 9201 | 5880 | 000 | 015 | (3,500.00) |
| 3/21/2012 | TREASURER | GFOA MEMBERSHIP | 1213 | 5204 | 000 | 000 | -100.00 |
| | TREASURER | | 1213 | 5801 | 000 | 000 | 100.00 |
| 3/21/2012 | PARKS MAINTENENACE | WINTER WONDERLAND SUPPLIES | 7103 | 3010 | 000 | 000 | (1,303.43) |
| | PARKS MAINTENENACE | | 7103 | 5412 | 000 | 000 | 1,303.43 |
| 3/27/2012 | SHERIFF | PURCHASE VEHICLE | 3102 | 5409 | 000 | 003 | (18,000.00) |
| | SHERIFF | | 3102 | 8005 | 000 | 000 | 18,000.00 |
| 4/2/2012 | SHERIFF | ARAS 360 SOFTWARE/DATA | 3102 | 8007 | 000 | 000 | (7,645.00) |
| | SHERIFF | | 3102 | 5413 | 000 | 000 | 7,645.00 |
| 4/2/2012 | SHERIFF | GROUP SOFTWARE TRAINING | 3102 | 8007 | 000 | 000 | (4,595.00) |
| | SHERIFF | | 3102 | 3002 | 000 | 000 | 4,595.00 |
| 4/3/2012 | COMMISSIONER OF THE REVENUE | POSTAGE & PHONE | 1209 | 5204 | 000 | 000 | 6,000.00 |
| | REASSESSMENT/BOARD OF ASSESSORS | | 1210 | 5204 | 000 | 000 | (6,000.00) |
| 4/3/2012 | SHERANDO PARK | 60' LIGHT POLE/SHERANDO PARK | 7110 | 3010 | 000 | 000 | (166.00) |
| | SHERANDO PARK | | 7110 | 3004 | 000 | 003 | 166.00 |
| 4/4/2012 | PARKS AND RECREATION ADMINISTRATION | POSTAGE/STRATEGIC PLAN | 7101 | 3006 | 000 | 000 | (1,200.00) |
| | PARKS AND RECREATION ADMINISTRATION | | 7101 | 5204 | 000 | 000 | 1,200.00 |
| 4/9/2012 | SHERIFF | EXPENDITURES | 3102 | 5401 | 000 | 000 | (1,200.00) |
| | SHERIFF | | 3102 | 5506 | 000 | 000 | 1,200.00 |
| 4/9/2012 | SHERIFF | PURCHASES | 3102 | 5401 | 000 | 000 | (50.00) |
| | SHERIFF | | 3102 | 5411 | 000 | 000 | 50.00 |

County of Frederick, VA
Report on Unreserved Fund Balance
April 16, 2012

Unreserved Fund Balance, Beginning of Year, July 1, 2011 **23,983,749**

Prior Year Funding & Carryforward Amounts

| | | |
|---|-----------|-----------|
| C/F Fire Company Capital | (136,823) | |
| C/F Sheriff Forfeited Asset Funds | (13,674) | |
| C/F Sheriff Revenue | (700) | |
| C/F Stormwater Education & Outreach Grant | (7,600) | |
| C/F Refuse Collection Projects | (10,400) | |
| C/F Internet Services | (23,115) | |
| C/F Bowman Library Parking Lot | (83,000) | |
| C/F Airport Capital | (108,145) | |
| C/F Comm Atty Forfeited Asset Funds | (13,241) | |
| C/F Schools | (347,246) | |
| | | (743,943) |

Other Funding / Adjustments

| | | |
|--------------------------|-----------|-----------|
| Republican Primary | (10,534) | |
| No local DARE funding | (5,000) | |
| BOS iPads | (10,688) | |
| AARP Tax Aide | (2,100) | |
| Whitacre Farms | (1,897) | |
| Civil Juries | (8,000) | |
| IT Project - Phase I | (169,557) | |
| Sheriff laptops | (319,636) | |
| Return FY11 VJCCCA funds | (8,500) | |
| PPEA Lantz refund | (5,000) | |
| 6/2012 Primary | (36,461) | |
| | | (577,372) |

Fund Balance, April 16, 2012 **22,662,433**

County of Frederick
General Fund
March 31, 2012

| ASSETS | FY12 <u>3/31/12</u> | FY11 <u>3/31/11</u> | Increase <u>(Decrease)</u> |
|-------------------------------------|-----------------------------|-----------------------------|----------------------------------|
| Cash and Cash Equivalents | 31,564,332.16 | 29,851,460.00 | 1,712,872.16 *A |
| Petty Cash | 1,555.00 | 1,555.00 | 0.00 |
| Receivables: | | | |
| Taxes, Commonwealth, Reimb. P/P | 3,020,598.01 | 2,663,004.93 | 357,593.08 |
| Streetlights | 1,375.54 | 926.60 | 448.94 |
| Commonwealth, Federal, 45 day Taxes | 49,791.97 | 51,347.61 | (1,555.64) |
| Due from Fred. Co. San. Auth. | 734,939.23 | 734,939.23 | 0.00 |
| Prepaid Postage | 5,500.68 | 4,239.78 | 1,260.90 |
| GL controls (est.rev / est. exp) | <u>(6,635,451.26)</u> | <u>(10,358,796.59)</u> | <u>3,723,345.33</u> (1) Attached |
| TOTAL ASSETS | <u>28,742,641.33</u> | <u>22,948,676.56</u> | <u>5,793,964.77</u> |
| LIABILITIES | | | |
| Accrued Liabilities | 348,852.44 | 147,625.34 | 201,227.10 *B |
| Performance Bonds Payable | 1,546,389.96 | 1,615,128.72 | (68,738.76) |
| Taxes Collected in Advance | 137,256.85 | 159,907.54 | (22,650.69) |
| Deferred Revenue | <u>3,067,054.33</u> | <u>2,672,162.42</u> | <u>394,891.91</u> *C |
| TOTAL LIABILITIES | 5,099,553.58 | 4,594,824.02 | 504,729.56 |
| EQUITY | | | |
| Fund Balance | | | |
| Reserved: | | | |
| Encumbrances General Fund | 226,779.94 | 138,969.75 | 87,810.19 (2) Attached |
| Conservation Easement | 1,635.00 | 0.00 | 1,635.00 |
| Peg Grant | 82,948.40 | 0.00 | 82,948.40 |
| Prepaid Items | 949.63 | 949.63 | 0.00 |
| Advances | 734,939.23 | 734,939.23 | 0.00 |
| Employee Benefits | 93,120.82 | 93,120.82 | 0.00 |
| Courthouse ADA Fees | 75,601.48 | 21,297.70 | 54,303.78 |
| Historical Markers | 17,194.14 | 17,106.17 | 87.97 |
| Transportation Reserve | 438,300.00 | 438,300.00 | 0.00 |
| Animal Shelter | 309,579.84 | 295,261.27 | 14,318.57 |
| Proffers | 1,640,089.10 | 2,334,456.84 | (694,367.74) (3) Attached |
| Economic Development | 687.01 | 687.01 | 0.00 |
| Star Fort Fees | 4,261.53 | 0.00 | 4,261.53 |
| VDOT Revenue Sharing | 436,270.00 | 436,270.00 | 0.00 |
| Undesignated Adjusted Fund Balance | <u>19,580,731.63</u> | <u>13,842,494.12</u> | <u>5,738,237.51</u> (4) Attached |
| TOTAL EQUITY | <u>23,643,087.75</u> | <u>18,353,852.54</u> | <u>5,289,235.21</u> |
| TOTAL LIAB. & EQUITY | <u>28,742,641.33</u> | <u>22,948,676.56</u> | <u>5,793,964.77</u> |

NOTES:

*A Cash increased due to an increase in fund balance and revenue and decreased expenditures and transfers.

*B Health insurance increased due to claims.

*C Taxes increased \$357,593.08, street lights increased \$448.94, misc. charges increased \$18,793.41, veh. lic. pd. In advance increased \$17,889.48, dog tags increased \$272.00, and decals decreased \$105.00.

| (1) GL Controls | FY12 | FY11 | Inc/(Decrease) |
|---------------------|--------------|--------------|----------------|
| Est.Revenue | 122,049,710 | 122,510,529 | (460,819) |
| Appropriations | (56,567,846) | (57,651,585) | 1,083,739 |
| Est.Tr.to Other fds | (72,344,095) | (75,356,710) | 3,012,615 |
| Encumbrances | 226,780 | 138,970 | 87,810 |
| | (6,635,451) | (10,358,797) | 3,723,345 |

(2) General Fund Purchase Orders

Outstanding Balance @3/31/2012

| DEPARTMENT | Amount | Description |
|----------------------|-------------------|--|
| Board of Supervisors | 25,910.80 | Boardroom AV Upgrade |
| Economic Development | 4,995.00 | Annual License To Access Detailed Workforce information. |
| Fire & Rescue | 17,768.54 | Uniforms |
| | 5,229.31 | Scott SCBA Parts |
| Parks | 4,331.50 | Chemicals |
| | 305.20 | T-Shirts |
| | 139,233.00 | Sherando Restroom Renovation |
| | 7,016.60 | Agricultural Supplies |
| | 7,498.00 | Pole Inspection |
| Planning | 9,319.63 | Konica Copier |
| Sheriff | 2,399.80 | Video Responders |
| Treasurer | 2,772.56 | Envelopes |
| Total | 226,779.94 | |

| (3) Proffer Information | SCHOOLS | PARKS | FIRE & RESCUE | Designated Other Projects | TOTAL |
|----------------------------|------------|------------|---------------|---------------------------|---------------------|
| <u>Balance @ 3/31/2012</u> | 467,746.18 | 134,661.18 | 270,109.55 | 767,572.19 | 1,640,089.10 |

Designated Other Projects Detail

| | |
|-----------------------|-------------------|
| Administration | 115,833.19 |
| Bridges | 42,100.00 |
| Historic Preservation | 38,000.00 |
| Library | 5,413.00 |
| 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 |
| Rt.11 | 250,000.00 |
| Sheriff | 55,851.00 |
| Solid Waste | 12,000.00 |
| Stop Lights | 26,000.00 |
| Total | 767,572.19 |

| (4) Fund Balance Adjusted | |
|-----------------------------------|----------------------|
| Beginning Balance 3/31/12 | 22,662,433.37 |
| Revenue 3/12 | 71,452,314.86 |
| Expenditures 3/12 | (35,908,701.89) |
| Transfers 3/12 | (38,625,314.71) |
| 3/12 Adjusted Fund Balance | 19,580,731.63 |

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 March 31, 2012

| REVENUES: | <u>Appropriated</u> | FY12 3/31/2012 <u>Actual</u> | FY11 3/31/2011 <u>Actual</u> | YTD Actual <u>Variance</u> |
|--|-----------------------|------------------------------------|------------------------------------|----------------------------------|
| General Property Taxes | 80,085,000.00 | 37,204,396.92 | 36,879,475.22 | 324,921.70 (1) |
| Other local taxes | 25,632,609.00 | 17,576,893.89 | 16,751,033.79 | 825,860.10 (2) |
| Permits & Privilege fees | 1,229,649.00 | 733,493.22 | 657,832.18 | 75,661.04 (3) |
| Revenue from use of money and property | 888,501.33 | 179,377.93 | 134,784.36 | 44,593.57 (4) |
| Charges for Services | 2,307,751.00 | 1,557,840.46 | 1,523,214.93 | 34,625.53 |
| Miscellaneous | 1,147,538.45 | 283,418.79 | 252,146.10 | 31,272.69 |
| Recovered Costs | 1,836,038.66 | 1,008,129.65 | 1,206,437.08 | (198,307.43) (5) |
| Intergovernmental: | | | | |
| Commonwealth | 8,618,384.00 | 12,654,642.65 | 12,407,052.83 | 247,589.82 (6) |
| Federal | 304,238.60 | 254,121.35 | 958,478.00 | (704,356.65) (7) |
| Transfers | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL REVENUES | 122,049,710.04 | 71,452,314.86 | 70,770,454.49 | 681,860.37 |
| | | | | |
| EXPENDITURES: | | | | |
| General Administration | 8,279,765.14 | 5,098,155.46 | 6,274,459.29 | (1,176,303.83) |
| Judicial Administration | 2,067,878.54 | 1,365,762.04 | 1,479,751.87 | (113,989.83) |
| Public Safety | 24,836,590.62 | 17,407,631.69 | 16,100,409.62 | 1,307,222.07 |
| Public Works | 4,054,002.90 | 2,490,456.75 | 2,537,583.12 | (47,126.37) |
| Health and Welfare | 7,098,184.00 | 4,745,158.23 | 4,508,953.81 | 236,204.42 |
| Education | 56,493.00 | 42,369.75 | 42,369.75 | 0.00 |
| Parks, Recreation, Culture | 5,250,165.71 | 3,532,693.63 | 3,656,017.23 | (123,323.60) |
| Community Development | 1,787,806.55 | 1,226,474.34 | 1,761,667.45 | (535,193.11) |
| TOTAL EXPENDITURES | 53,430,886.46 | 35,908,701.89 | 36,361,212.14 | (452,510.25) (8) |
| | | | | |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating transfers from / to | 75,481,054.78 | 38,625,314.71 | 40,799,537.74 | (2,174,223.03) (9) |
| Excess (deficiency)of revenues & other sources over expenditures & other uses | (6,862,231.20) | (3,081,701.74) | (6,390,295.39) | (3,308,593.65) |
| Fund Balance per General Ledger | | 22,662,433.37 | 20,232,789.51 | 2,429,643.86 |
| Fund Balance Adjusted to reflect Income Statement @3/31/2012 | | 19,580,731.63 | 13,842,494.12 | 5,738,237.51 |

| (1)General Property Taxes | FY12 | FY11 | Increase/Decrease |
|--------------------------------------|------------|------------|-------------------|
| Real Estate Taxes | 20,503,223 | 20,627,497 | (124,274) |
| Public Services | 685,750 | 981,406 | (295,656) |
| Personal Property | 15,072,821 | 14,460,668 | 612,152 |
| Penalties and Interest | 689,521 | 601,740 | 87,781 |
| Credit Card Chgs./Delinq.Advertising | (16,062) | (14,187) | (1,875) |
| Adm.Fees For Liens&Distress | 269,144 | 222,350 | 46,794 |
| | 37,204,397 | 36,879,475 | 324,922 |

(2) Other Local Taxes

| | | | |
|-----------------------------|----------------------|----------------------|-------------------|
| Local Sales and Use Tax | 6,067,764.61 | 5,603,194.93 | 464,569.68 |
| Communications Tax | 791,603.02 | 844,666.50 | (53,063.48) |
| Utility Taxes | 1,916,819.79 | 1,981,708.81 | (64,889.02) |
| Business Licenses | 4,769,176.02 | 4,436,109.40 | 333,066.62 |
| Auto Rental Tax | 77,481.66 | 48,805.92 | 28,675.74 |
| Motor Vehicle Licenses Fees | 495,956.27 | 466,395.07 | 29,561.20 |
| Recordation Taxes | 685,677.52 | 799,129.83 | (113,452.31) |
| Meals Tax | 2,480,812.25 | 2,295,624.16 | 185,188.09 |
| Lodging Tax | 268,912.87 | 254,882.75 | 14,030.12 |
| Street Lights | 18,126.67 | 15,818.76 | 2,307.91 |
| Star Fort Fees | 4,563.21 | 4,697.66 | (134.45) |
| Total | 17,576,893.89 | 16,751,033.79 | 825,860.10 |

(3)Permits&Privileges

| | | | |
|--------------------------------|-------------------|-------------------|------------------|
| Dog Licenses | 40,278.00 | 33,814.00 | 6,464.00 |
| Land Use | 4,343.00 | 11,325.00 | (6,982.00) |
| Transfer Fees | 1,660.50 | 1,866.15 | (205.65) |
| Development Review Fees | 121,320.20 | 175,730.56 | (54,410.36) |
| Building Permits | 385,855.58 | 311,598.67 | 74,256.91 |
| 2% State Fees | 2,974.19 | 2,416.21 | 557.98 |
| Electrical Permits | 70,897.00 | 40,077.00 | 30,820.00 |
| Plumbing Permits | 18,970.00 | 6,840.00 | 12,130.00 |
| Mechanical Permits | 55,019.75 | 35,954.59 | 19,065.16 |
| Sign Permits | 1,790.00 | 2,240.00 | (450.00) |
| Permits for Commercial Burning | 100.00 | 75.00 | 25.00 |
| Explosive Storage Permits | 700.00 | 200.00 | 500.00 |
| Blasting Permits | 165.00 | 165.00 | - |
| Land Disturbance Permits | 27,120.00 | 33,780.00 | (6,660.00) |
| Septic Haulers Permit | 200.00 | 800.00 | (600.00) |
| Sewage Installation License | 1,500.00 | 900.00 | 600.00 |
| Residential Pump And Haul Fee | 100.00 | - | 100.00 |
| Transfer Development Rights | 500.00 | 50.00 | 450.00 |
| Total | 733,493.22 | 657,832.18 | 75,661.04 |

(4) Revenue from use of

| | | | |
|----------|------------|------------|--------------|
| Money | 147,137.10 | 82,182.03 | 64,955.07 *1 |
| Property | 32,240.83 | 52,602.33 | (20,361.50) |
| | 179,377.93 | 134,784.36 | 44,593.57 |

*The investment rate @3/31/12 for LGIP was .165%

| (5) Recovered Costs | FY12 | FY11 | Increase/Decrease |
|--------------------------------------|--------------|--------------|-------------------|
| Recovered Costs Treas.Office | 44,142.29 | - | 44,142.29 |
| Worker's Comp | 850.00 | 900.00 | (50.00) |
| Purchasing Card Rebate | 93,020.92 | 106,364.92 | (13,344.00) |
| Reimbursement Circuit Court | 14,930.18 | 8,295.10 | 6,635.08 |
| Public Works Cleanup | - | 962.17 | (962.17) |
| Clarke County Container Fees | 38,149.39 | 47,960.86 | (9,811.47) |
| City of Winchester Container Fees | 8,162.36 | 19,918.91 | (11,756.55) |
| Refuse Disposal Fees | 36,690.05 | 54,802.09 | (18,112.04) |
| Recycling Revenue | 59,780.45 | 47,760.63 | 12,019.82 |
| Sheriff Restitution | 150.60 | 20.00 | 130.60 |
| Fire&Rescue Merchandise (Resale) | 128.75 | 201.25 | (72.50) |
| Container Fees Bowman Library | 709.20 | 1,498.28 | (789.08) |
| Restitution Victim Witness | 8,071.52 | 292.99 | 7,778.53 |
| Reimb.of Expenses Gen.District Court | 21,788.38 | 20,844.79 | 943.59 |
| Reimb.Public Works Salaries | 92,723.00 | - | 92,723.00 |
| Reimb.of Expenses J&D Court | 4,822.55 | 3,214.77 | 1,607.78 |
| Winchester EDC | 54,000.00 | 72,000.00 | (18,000.00) |
| Reimb.Task Force | 38,678.99 | 38,955.11 | (276.12) |
| Rabies Clinic Fees | - | 644.00 | (644.00) |
| EDC/Recovered Costs | 119.95 | 120.33 | (0.38) |
| Sign Deposits Planning | 150.00 | 150.00 | - |
| Reimbursement Elections | 4,631.59 | - | 4,631.59 |
| Westminster Canterbury Lieu of Tax | 12,260.55 | 13,086.20 | (825.65) |
| Reimbursement Street Signs | 324.00 | 972.00 | (648.00) |
| Grounds Maint.Frederick Co.,Schools | 145,362.94 | 90,498.19 | 54,864.75 |
| Reimb.NW Works | - | 388,941.00 | (388,941.00) *1 |
| Comcast PEG Grant | 30,468.40 | 30,205.20 | 263.20 |
| Proffer Eastgate Commerce Center | - | 4,000.00 | (4,000.00) |
| Proffer-Other | 5,220.50 | 57,000.00 | (51,779.50) |
| Fire School Programs | 22,939.53 | 16,049.22 | 6,890.31 |
| Proffer Sovereign Village | 10,976.19 | - | 10,976.19 |
| Proffer Lynnhaven | 37,161.41 | 20,269.86 | 16,891.55 |
| Proffer Redbud Run | 90,356.00 | 109,718.00 | (19,362.00) |
| Clerks Reimbursement to County | 9,115.35 | 9,397.25 | (281.90) |
| Canter Estates | 4,087.97 | - | 4,087.97 |
| Proffer Village at Harvest Ridge | - | 9,234.00 | (9,234.00) |
| Proffer Snowden Bridge | 97,484.60 | 18,528.96 | 78,955.64 |
| Sheriff Reimbursement | 20,672.04 | 1,000.00 | 19,672.04 |
| Proffer Cedar Meadows | - | 4,881.00 | (4,881.00) |
| Proffer Westbury Commons | - | 7,750.00 | (7,750.00) |
| Total | 1,008,129.65 | 1,206,437.08 | (198,307.43) |

*1 The NW Works building renovation was a one time event.

| (6) Commonwealth Revenue | 3/31/2012 | 3/31/2011 | |
|--------------------------------------|---------------|---------------|-------------------|
| | FY12 | FY11 | Increase/Decrease |
| Motor Vehicle Carriers Tax | 30,284.33 | 31,351.85 | (1,067.52) |
| Mobile Home Titling Tax | 66,544.33 | 94,373.02 | (27,828.69) |
| State PP/Reimbursement | 6,526,528.18 | 6,526,528.18 | - |
| Recordation Taxes | 210,941.70 | 176,830.90 | 34,110.80 |
| Shared Expenses Comm.Atty. | 306,817.05 | 292,340.58 | 14,476.47 |
| Shared Expenses Sheriff | 1,555,402.86 | 1,566,622.90 | (11,220.04) |
| Shared Expenses Comm.of Rev. | 116,430.11 | 135,360.46 | (18,930.35) |
| Shared Expenses Treasurer | 100,895.74 | 110,908.78 | (10,013.04) |
| Shared Expenses Clerk | 277,431.30 | 281,737.65 | (4,306.35) |
| Public Assistance Grants | 2,659,334.57 | 2,407,907.13 | 251,427.44 |
| Litter Control Grants | 12,177.00 | 14,176.00 | (1,999.00) |
| Dept. of Transportation Safety Grant | 1,174.64 | - | 1,174.64 |
| Emergency Services Fire Program | 191,433.00 | 145,933.00 | 45,500.00 |
| Emergency Services Special Grants | 88,693.23 | - | 88,693.23 |
| Special Prosecutor Grant | - | 2,840.60 | (2,840.60) |
| Recycling Grant | - | 12,690.50 | (12,690.50) |
| DMV Grant Funding | 27,845.04 | 5,353.64 | 22,491.40 |
| DCJS & Sheriff State Grants | 43,369.61 | 15,500.00 | 27,869.61 |
| JJC Grant Juvenile Justice | 92,697.00 | 95,670.00 | (2,973.00) |
| Rent/Lease Payments | 213,133.67 | 208,319.14 | 4,814.53 |
| Spay/Neuter Assistance State | 1,710.49 | 1,918.31 | (207.82) |
| State Reimbursement EDC | - | 200,000.00 | (200,000.00) |
| Wireless 911 Grant | 40,186.01 | 31,158.61 | 9,027.40 |
| State Forfeited Asset Funds | 26,974.52 | 3,988.08 | 22,986.44 |
| VA Dept of Health Biosolids | 7,692.27 | 4,127.00 | 3,565.27 |
| Victim Witness Commonwealth | 50,111.50 | 24,564.50 | 25,547.00 |
| Social Services VOCA Grant | 4,132.50 | 11,110.00 | (6,977.50) |
| State Grant Public Communications | - | 3,600.00 | (3,600.00) |
| Fire&Rescue OEMS Reimb. | 2,702.00 | 2,142.00 | 560.00 |
| Total | 12,654,642.65 | 12,407,052.83 | 247,589.82 |

County of Frederick

General Fund

March 31, 2012

| (7) Federal Revenue | FY12 | FY11 | Increase/Decrease |
|----------------------------|-------------------|-------------------|---------------------|
| CDB Grant Planning | - | 680,004.60 | (680,004.60) |
| Federal Forfeited Assets | 16,872.76 | 4,081.31 | 12,791.45 |
| Housing Illegal Aliens | 23,988.00 | 54,760.00 | (30,772.00) |
| Federal Grants Sheriff | 213,260.59 | 219,632.09 | (6,371.50) |
| Total | 254,121.35 | 958,478.00 | (704,356.65) |

(8) Expenditures

The year to date expenditures for FY12 decreased \$452,510.25 compared to the same time period in FY11. The **General Administration** decrease of \$1,176,303.83 in FY12 was impacted by the NW Works building renovation cost in the previous year. **Public Safety**, as a whole increased \$1,307,222.07. Contributions to fire departments and rescue squads increased \$78,067.40 in FY12 and include a \$45,500.00 increase for the fire programs and \$65,905.03 to Greenwood Volunteer Fire & Rescue Company for upgrades to the fire station from proffer funds. The County local share for the Jail increased \$1,105,718.00 due to the timing of the transfer of \$933,377.50 increasing the expenditures for 3/12. **Parks and Recreation** decreased \$123,323.60 due to the construction in FY11 of the Sherando pedestrian/bikeway trail. **Community Development** decreased \$535,193.11 as a result of \$550,000.00 for economic incentive in the previous year. **Transfers** decreased \$2,174,223.03 in total. See chart below:

| (9) Transfers decreased \$2,174,223.03 | FY12 | FY11 | Increase/Decrease |
|---|----------------------|----------------------|-----------------------|
| Fringe Benefits(Insurance) | 0.00 | (547.48) | 547.48 |
| School Operating | 28,747,083.14 | 29,035,046.54 | (287,963.40) |
| School Debt Service | 7,313,075.50 | 7,313,075.50 | - |
| School Construction | 600,000.00 | 2,300,000.00 | (1,700,000.00) |
| School Special Grants Fund | 41,499.19 | - | 41,499.19 |
| Debt Service County | 1,489,528.56 | 1,594,537.87 | (105,009.31) |
| Operational Transfers | 434,128.32 | 557,425.31 | (123,296.99) |
| Total | 38,625,314.71 | 40,799,537.74 | (2,174,223.03) |

County of Frederick
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
 March 31, 2012

| ASSETS | FY2012 <u>3/31/2012</u> | FY2011 <u>3/31/2011</u> | Increase <u>(Decrease)</u> |
|-------------------------------------|----------------------------|----------------------------|-------------------------------|
| Cash | 3,736,997.25 | 3,326,014.41 | 410,982.84 *1 |
| Accounts Receivable Federal | 0.00 | 0.00 | 0.00 |
| Accounts Receivable Other | 233.35 | 0.00 | 233.35 |
| GL controls(est.rev/est.exp) | <u>(861,931.50)</u> | <u>(1,106,470.00)</u> | <u>244,538.50</u> |
| TOTAL ASSETS | <u>2,875,299.10</u> | <u>2,219,544.41</u> | <u>655,754.69</u> |
| | | | |
| LIABILITIES | | | |
| Accrued Operating Reserve Costs | <u>1,871,308.00</u> | <u>1,932,540.10</u> | <u>(61,232.10)</u> |
| TOTAL LIABILITIES | <u>1,871,308.00</u> | <u>1,932,540.10</u> | <u>(61,232.10)</u> |
| | | | |
| EQUITY | | | |
| Fund Balance Reserved | | | |
| Encumbrances | 3,840.00 | 3,736.00 | 104.00 |
| Undesignated Fund Balance | <u>1,000,151.10</u> | <u>283,268.31</u> | <u>716,882.79</u> |
| TOTAL EQUITY | <u>1,003,991.10</u> | <u>287,004.31</u> | <u>716,986.79</u> |
| TOTAL LIABILITY & EQUITY | <u>2,875,299.10</u> | <u>2,219,544.41</u> | <u>655,754.69</u> |

NOTES:

*Cash increased \$410,982.84 due to an increase in fund balance.

| Current Unrecorded Accounts Receivable- | <u>FY2012</u> |
|--|-------------------|
| Prisoner Billing: | 25,495.64 |
| Compensation Board Reimbursement 3/12 | <u>447,432.45</u> |
| Total | 472,928.09 |

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 3/31/12

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

| REVENUES: | <u>Appropriated</u> | <u>3/31/12 Actual</u> | <u>3/31/11 Actual</u> | <u>YTD Actual Variance</u> |
|---|----------------------|---------------------------|---------------------------|--------------------------------|
| Interest | - | 8,886.53 | 10,470.54 | (1,584.01) |
| Work Release Fees | 414,064.00 | 258,359.39 | 272,788.15 | (14,428.76) |
| Prisoner Fees Other Localities | 0.00 | 0.00 | 1,999.29 | (1,999.29) |
| Federal Bureau Of Prisons | 0.00 | 725.00 | 0.00 | 725.00 |
| Local Contributions | 5,162,154.00 | 3,871,615.50 | 4,046,304.09 | (174,688.59) |
| Miscellaneous | 26,404.91 | 24,531.73 | 10,647.61 | 13,884.12 |
| Phone Commissions | 90,000.00 | 69,417.61 | 63,922.03 | 5,495.58 |
| Food & Staff Reimb. Juv.Det.Ct v.Det.Ctr. | 102,000.00 | 67,246.46 | 63,851.64 | 3,394.82 |
| Elec.Monitoring Part.Fees | 70,000.00 | 38,579.77 | 28,882.99 | 9,696.78 |
| Share of Costs Commonwealth | 1,013,820.00 | 513,327.77 | 486,156.32 | 27,171.45 |
| Medical & Health Reimb. | 50,000.00 | 39,041.56 | 35,504.50 | 3,537.06 |
| Employees Meals Supplements | 500.00 | 220.00 | 440.00 | (220.00) |
| Sale of Salvage | 0.00 | 0.00 | 0.00 | 0.00 |
| Recovered Costs Operating Reserves | 63,952.00 | 0.00 | 140,100.94 | (140,100.94) |
| Shared Expenses CFW Jail | 4,995,153.00 | 3,473,168.37 | 3,471,333.72 | 1,834.65 |
| State Grants | 249,551.00 | 141,993.00 | 172,244.26 | (30,251.26) |
| DOC Contract Beds | 0.00 | 15,796.00 | 11,096.00 | 4,700.00 |
| Bond Proceeds | 0.00 | 3,248.01 | 0.00 | 3,248.01 |
| Transfer from General Fd, | 3,733,510.00 | 2,800,132.50 | 1,694,414.50 | 1,105,718.00 *1 |
| TOTAL REVENUES | <u>15,971,108.91</u> | <u>11,326,289.20</u> | <u>10,510,156.58</u> | <u>816,132.62</u> |
| EXPENDITURES: | <u>16,836,880.41</u> | <u>12,175,027.26</u> | <u>11,612,877.00</u> | <u>562,150.26</u> |
| Excess(Deficiency)of revenues over expenditures | | (848,738.06) | (1,102,720.42) | 253,982.36 |
| FUND BALANCE PER GENERAL LEDGER | | <u>1,848,889.16</u> | <u>1,385,988.73</u> | <u>462,900.43</u> |
| Fund Balance Adjusted To Reflect Income Statement @3/31/12 | | 1,000,151.10 | 283,268.31 | 716,882.79 |

*1 The County local share for the Jail increased \$1,105,718.00 due to the timing of the transfer of \$933,377.50 increasing the 3/12 revenue.

County of Frederick
Fund 12 Landfill
March 31, 2012

| ASSETS | FY2012 <u>3/31/12</u> | FY2011 <u>3/31/11</u> | Increase <u>(Decrease)</u> |
|----------------------------------|--------------------------|--------------------------|-------------------------------|
| Cash | 29,304,210.63 | 30,444,011.55 | (1,139,800.92) *1 |
| Receivables: | | | |
| Accounts Receivable | | | |
| Fees | 590,683.71 | 544,353.46 | 46,330.25 *2 |
| Accounts Receivable Other | 4,674.26 | 370.94 | 4,303.32 |
| Allow.Uncollectible Fees | (84,000.00) | (84,000.00) | 0.00 |
| Fixed Assets | 39,719,334.39 | 36,573,330.32 | 3,146,004.07 |
| Accumulated Depreciation | (19,781,833.70) | (18,308,937.55) | (1,472,896.15) *3 |
| GL controls(est.rev/est.exp) | <u>(3,324,748.15)</u> | <u>(2,238,008.05)</u> | <u>(1,086,740.10)</u> |
| | | | |
| TOTAL ASSETS | <u>46,428,321.14</u> | <u>46,931,120.67</u> | <u>(502,799.53)</u> |
| | | | |
| LIABILITIES | | | |
| Accounts Payable | - | - | |
| Accrued VAC.Pay and Comp TimePay | 122,588.76 | 105,998.08 | 16,590.68 |
| Accrued Remediation Costs | 11,545,003.93 | 11,447,155.59 | 97,848.34 *4 |
| Retainage Payable | 359,969.95 | 176,295.67 | 183,674.28 |
| Deferred Revenue Misc.Charges | <u>4,674.26</u> | <u>370.94</u> | <u>4,303.32</u> |
| | | | |
| TOTAL LIABILITIES | <u>12,032,236.90</u> | <u>11,729,820.28</u> | <u>302,416.62</u> |
| | | | |
| EQUITY | | | |
| Fund Balance | | | |
| Reserved: | | | |
| Encumbrances | 1,535,721.85 | 2,787,606.98 | (1,251,885.13) *5 |
| Post Closure Care | 0.00 | 0.00 | 0.00 |
| 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>23,001,920.39</u> | <u>22,555,251.41</u> | <u>446,668.98</u> *6 |
| | | | |
| TOTAL EQUITY | <u>34,396,084.24</u> | <u>35,201,300.39</u> | <u>(805,216.15)</u> |
| | | | |
| TOTAL LIABILITY AND EQUITY | <u>46,428,321.14</u> | <u>46,931,120.67</u> | <u>(502,799.53)</u> |

NOTES:

*1 The cash decreased \$1,139,800.92 as a result of increased expenditures including capital projects and a decrease in the reserved fund balance.

*2 The receivables at 3/31/12 increased \$46,330.25 compared to 3/31/11. Landfill charges for 3/12 were \$406,833.48 compared to \$425,433.00 at 3/11, resulting in an FY12 decrease of \$18,599.52. The delinquent fees were \$181,401.96 at 3/12 compared to \$116,530.11 at 3/11 for an increase of \$64,871.85.

*3 The depreciation for FY11 is reflected in the FY12 total and is an audit adjustment from the previous year.

*4 The accrued remediation cost has increased \$97,848.34 from FY11 to FY12 and includes \$91,787.00 for post closure costs and \$6,061.34 interest.

*5 Encumbrances decreased \$1,251,885.13. The encumbrance balance is \$1,535,721.85 at 3/31/12 and includes \$291,310.00 for the gas to energy project, \$229,517.85 for the partial capping MSW and \$78,174.00 for a reinforced cover, and \$936,720.00 for clay borrow development;CDD cell liner, and drain improvement.

*6 Total fund balance at 3/31/12 increased \$446,668.98. The beginning fund balance was \$25,768,709.47 that includes audit adjustments; budget controls for FY12(1,988,930.00), (\$380,000.00) carry forward from FY11 and the year to date revenue less expenses of (\$397,859.08).

County of Frederick
 Comparative Statement of Revenue, Expenditures
 and Changes in Fund Balance
 3/31/12

| FUND 12 LANDFILL REVENUES | <u>Appropriated</u> | FY12 3/31/12 <u>Actual</u> | FY11 3/31/11 <u>Actual</u> | YTD Actual <u>Variance</u> |
|---|----------------------|----------------------------------|----------------------------------|----------------------------------|
| Interest Charge | 0.00 | 4,945.40 | 4,655.33 | 290.07 |
| Interest on Bank Deposits | 350,000.00 | 36,288.54 | 31,809.38 | 4,479.16 |
| Salvage and Surplus | 0.00 | 124,252.78 | 103,100.80 | 21,151.98 |
| Sanitary Landfill Fees | 5,028,600.00 | 3,192,561.76 | 3,112,229.15 | 80,332.61 |
| Charges to County | 0.00 | 243,247.19 | 239,633.05 | 3,614.14 |
| Charges to Winchester | 0.00 | 67,390.92 | 63,920.12 | 3,470.80 |
| Tire Recycling | 80,000.00 | 102,038.84 | 170,886.20 | (68,847.36) |
| Reg. Recycling Electronics | 50,000.00 | 32,926.00 | 33,059.00 | (133.00) |
| Waste Oil Recycling | 0.00 | 10,209.00 | 0.00 | 10,209.00 |
| Miscellaneous | 0.00 | 288.00 | 503.00 | (215.00) |
| Wheel Recycling | 100,000.00 | 100.00 | 1,921.06 | (1,821.06) |
| Charges for RTOP | 80,000.00 | 0.00 | 0.00 | 0.00 |
| Renewable Energy Credits | 20,000.00 | 0.00 | 0.00 | 0.00 |
| Landfill Gas To Electricity | 600,000.00 | 379,295.59 | 207,696.87 | 171,598.72 |
| State Damages Reimbursement | 10,000.00 | 11,408.00 | 22.04 | 11,385.96 |
| TOTAL REVENUES | 6,318,600.00 | 4,204,952.02 | 3,969,436.00 | 235,516.02 |
| Operating Expenditures | 4,950,030.00 | 2,290,301.22 | 2,038,535.57 | 251,765.65 |
| Capital Expenditures | 6,229,040.00 | 2,312,509.88 | 2,688,635.65 | (376,125.77) |
| TOTAL Expenditures | 11,179,070.00 | 4,602,811.10 | 4,727,171.22 | (124,360.12) |
| Excess(deficiency)of revenue over expenditures | | (397,859.08) | (757,735.22) | 359,876.14 |
| Fund Balance Per General Ledger | | <u>23,399,779.47</u> | <u>23,312,986.63</u> | 86,792.84 |
| FUND BALANCE ADJUSTED | | 23,001,920.39 | 22,555,251.41 | 446,668.98 |