



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: Finance Committee
DATE: September 19, 2012
SUBJECT: Finance Committee Report

The Finance Committee met in the First Floor Conference Room at 107 North Kent Street on Wednesday, September 19, 2012 at 8:00 a.m. Members Charles Dehaven, Richie Wilkins, Ron Hottle and Richard Shickle were absent. Quorum was not met; however, all items are forwarded to the Board with favorable consent.

1. The Finance Director presents FY12 Year End financial information. See attached, p. 4 – 19. No action required.
2. The NRADC Superintendent requests a Jail Fund supplemental appropriation in the amount of \$491,777. This amount represents FY13 budget amendment. See attached information, p. 20 – 21.
3. The MIS Director requests a General Fund supplemental appropriation in the amount of \$21,018. This amount represents a carry forward of unspent funds from FY 12 needed for the lease of the new AS/400. See attached memo, p. 22.
4. The Assistant County Administrator requests a Lake Holiday Sanitary District Fund supplemental appropriation in the amount of \$773,099.38. This amount represents debt payments and fees for FY13. See attached memo, p. 23.

5. The Sheriff requests a General Fund supplemental appropriation in the amount \$2,331.18. This amount represents a partial reimbursement for electronic crime training. No local funds required. See attached memo, p. 24 – 25.

6. The Sheriff requests a General Fund supplemental appropriation in the amount of \$371,270.16. This amount represents unspent FY 12 funds for the following amounts. See attached memo, p. 26 – 28.
 - a. \$70,762.53 – Federal Meth Grant salary funds remaining. Approval has been granted to use the funds to purchase equipment.
 - b. \$3,880 – funds for the cost of physicals & psychological testing for potential new employees.
 - c. \$2,355.82 – Forfeited Asset funds for the purchase of ballistic vests.
 - d. \$280,592.81 – phase two of the laptop project.
 - e. \$13,679 – new Bryne/JAG grant awarded for the purchase of vehicle equipment.

7. The School Finance Director requests a General Fund and a School Operating Fund supplemental appropriation in the amount of \$25,000. This amount represents funds received in FY12 for the mentor teacher program. See attached memo, p. 29.

8. The School Finance Director requests a General Fund and a School Capital Projects Fund supplemental appropriation in the amount of \$1,128,002. This amount represents the unspent FY 12 funds in the School Operating Fund. FY12 year end financial reports are provided for information. Local funds are required. See attached memo, p. 29 – 55.

INFORMATION ONLY

1. The Finance Director provides a Fund 10 Transfer report for FY13. See attached, p. 56.
2. The Finance Director provides 8/31/12 financial statements. See attached, p 57 – 67.
3. The Northern Virginia 4-H Educational & Conference Center sends a letter of appreciation for the FY13 contribution. See attached letter, p. 68.
4. The Shenandoah Valley Battlefields Foundations provides the 2012 report for the Star Fort fees collected by the County. See attached report, p. 69 – 71.
5. The County provides the FY12 year end open purchase order list. See attached, p. 72 – 75.
6. The County Schools provide the FY12 year end open purchase order list. See attached, p. 76 – 77.

Respectfully submitted,

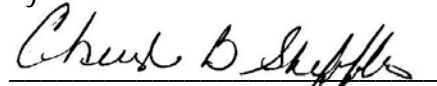
FINANCE COMMITTEE

Bill Ewing

Stephen Swiger

Gary Lofton

By



Cheryl B. Shiffler, Finance Director

County of Frederick

Year Ended June 30, 2012



What is the year-end history of Unreserved General Fund Balance?

Fund Balance – June 30, 2012 (prior to close)	21,035,913
Reverse FY 12 Budgeted Fund Balance Funding	6,997,851
Post FY 12 Actual Fund Balance Increase over Projections	6,271,816
	<hr/>
Fund Balance – July 1, 2012	34,305,580
	<hr/>
Post FY 13 Budgeted Fund Balance Funding	-4,300,000
	<hr/>
	30,005,580

Above amounts include year-end surplus school operating funds.

What contributed to the increase in General Fund Unreserved Fund Balance?

Revenues : Budgeted	122,099,266
Actual	130,320,936
<hr/>	
Revenue Variance	8,221,670
Expenditures: Budgeted	129,097,117
Actual	124,049,120
<hr/>	
Expenditure Variance	5,047,997
<hr/>	
Net Increase in Fund Balance at June 30, 2012	13,269,667

Budgeted Revenue

	BUDGETED	ACTUAL	VARIANCE
*Property Taxes	80,085,000	86,822,539	6,737,539
Other Local Taxes	25,632,609	28,421,938	2,789,329
Permits / Fees	1,229,649	970,384	(259,265)
Fines / Forfeitures	482,849	307,839	(175,010)
Rev. from Use of Prop.	888,501	231,319	(657,182)
Charges for Services	2,309,714	2,176,882	(132,832)
Miscellaneous	666,030	551,432	(114,598)
Recovered Costs	1,859,649	1,780,635	(79,014)
State	8,626,182	8,703,726	77,544
Federal	319,083	354,241	35,158
TOTALS	122,099,266	130,320,936	8,221,670

*Includes reimbursement for PPTRA.

Property Taxes

	BUDGETED	ACTUAL	VARIANCE
Real Estate	40,430,000	42,606,565	2,176,565
Public Service	800,000	1,529,179	729,179
Personal Property	33,050,000	36,343,379	3,293,379
Machinery and Tools	5,000,000	4,900,087	(99,914)
Penalties / Interest	620,000	1,126,552	506,552
Admin Fees - Treasurer	185,000	316,779	131,779
TOTALS	80,085,000	86,822,539	6,737,539

*Includes state reimbursement for PPTRA.

Other Local Taxes

	BUDGETED	ACTUAL	VARIANCE
Sales Tax	8,800,000	10,516,915	1,716,915
Communications Tax	1,458,605	1,378,126	(80,479)
Utility Taxes	3,183,931	3,022,297	(161,634)
Business License	4,600,000	5,482,143	882,143
Motor Vehicle Decals	2,000,000	2,242,811	242,811
Bank Stock & Franchise	200,000	344,433	144,433
Taxes on Wills & Recordation	1,629,236	934,185	(695,051)
Meals & Room Taxes	3,700,000	4,454,706	754,706
Street Lights/Star Fort Fees	60,837	46,322	(14,515)
TOTALS	25,632,609	28,421,938	2,789,329

Permits / Fees

	BUDGETED	ACTUAL	VARIANCE
Dog License	25,000	52,621	27,621
Land Use Application Fees	2,400	4,343	1,943
Development Review Fees	394,349	176,461	(217,888)
Building Permits	596,770	524,891	(71,879)
Transfer fees	0	2,291	2,291
Electrical Permits	57,520	80,827	23,307
Plumbing Permits	28,760	22,000	(6,760)
Mechanical Permits	35,950	65,055	29,105
Sign Permits	6,000	2,500	(3,500)
Permits – Fire and Rescue	2,900	1,065	(1,835)
Land Disturbance Permits	80,000	35,780	(44,220)
Transfer Development Rights	0	500	500
Septic Hauler/Sewage Install.		2,050	2,050
TOTALS	- 1,229,649	970,384	(259,265)

Unspent Budgeted Expenditures by category

	AMENDED BUDGET	ACTUAL	VARIANCE
Administration	8,399,183	7,807,957	591,226
Judicial	2,059,421	1,851,393	208,028
Public Safety	24,915,270	23,653,636	1,261,634
Public Works	4,058,726	3,518,554	540,172
Health / Welfare	7,098,184	6,690,169	408,015
Community College	56,493	56,493	0
Parks, Rec. & Cultural	5,250,154	4,918,974	331,180
Community Development	1,778,633	1,680,290	98,343
Transfers	75,481,053	73,871,654	1,609,399
TOTAL	129,097,117	124,049,120	5,047,997

Detail presented on following pages.

Budgeted Expenditures by department

ADMINISTRATION	A MENDED BUDGET	ACTUAL	VARIANCE
Board of Supervisors	277,181	255,020	22,161
County Administrator	554,215	549,657	4,558
County Attorney	192,612	192,486	126
Human Resources	291,115	283,422	7,693
Independent Auditor	62,500	63,500	(1,000)
Comm. of Revenue	1,110,001	1,019,541	90,460
Reassessment	192,564	149,605	42,959
Treasurer	1,106,380	1,039,484	66,896
Finance	672,143	640,153	31,990
IT /GIS	1,064,977	945,125	119,852
MIS	507,066	462,703	44,363
Other	2,041,055	1,910,070	130,985
Electoral Board	177,099	153,878	23,221
Registrar	150,275	143,313	6,962
SUBTOTAL	8,399,183	7,807,957	591,226

Budgeted Expenditures by department

JUDICIAL	A MENDED BUDGET	ACTUAL	VARIANCE
Circuit Court	56,300	13,227	43,073
Gen. District Court	15,752	11,592	4,160
J&D Court	17,250	11,660	5,590
Clerk	668,106	622,294	45,812
Law Library	7,200	13,325	(6,125)
Comm. Attorney	1,170,544	1,066,278	104,266
Victim Witness	124,269	113,017	11,252
SUBTOTAL	2,059,421	1,851,393	208,028

Budgeted Expenditures by department

PUBLIC SAFETY	A MENDED BUDGET	ACTUAL	VARIANCE
Sheriff	11,182,706	10,401,493	781,213
Vol. Fire Depts.	950,464	832,774	117,690
Ambul. / Rescue	391,219	392,596	(1,377)
Jail / Juv. Detention	4,098,489	4,083,126	15,363
Juvenile Court	179,743	131,414	48,329
Inspections	979,150	951,725	27,425
Fire & Rescue	6,007,764	5,856,219	151,545
Public Comm.	1,125,735	1,004,289	121,446
SUBTOTAL	24,915,270	23,653,636	1,261,634

Budgeted Expenditures by department

PUBLIC WORKS	A MENDED BUDGET	ACTUAL	VARIANCE
Road Admn.	20,475	19,940	535
Street Lights/Star Ft	60,837	43,801	17,036
Engineering	325,281	316,202	9,079
Refuse Collection	1,226,126	1,058,900	167,226
Refuse Disposal	401,096	330,020	71,076
Litter Control Grant	13,932	7,809	6,123
Maintenance Admn.	517,922	474,764	43,158
County Ofc. Bldg.	1,001,307	820,494	180,813
Animal Shelter	491,750	446,624	45,126
SUBTOTAL	4,058,726	3,518,554	540,172

Budgeted Expenditures by department

HEALTH/WELFARE	A MENDED BUDGET	ACTUAL	VARIANCE
Local Health Dept.	301,959	301,959	0
Ch. 10 Board	318,263	318,263	0
Social Services	5,897,032	5,544,487	352,545
Area on Aging	60,930	60,930	0
Prop. Tax Relief	520,000	464,530	55,470
SUBTOTAL	7,098,184	6,690,169	408,015

Budgeted Expenditures by department

COMMUNITY COLLEGE	AMENDED BUDGET	ACTUAL	VARIANCE
Community College	56,493	56,493	0
SUBTOTAL	56,493	56,493	0

PARKS, REC & CUL	AMENDED BUDGET	ACTUAL	VARIANCE
Parks/Rec. Admn.	483,308	469,692	13,616
Parks Maintenance	1,424,234	1,351,614	72,620
RecCtr/Playgrnds	1,592,085	1,414,181	177,904
Clearbrook Park	350,214	345,535	4,679
Sherando Park	515,957	509,353	6,604
Regional Library	884,356	828,599	55,757
SUBTOTAL	5,250,154	4,918,974	331,180

Budgeted Expenditures by department

COMMUNITY DEV	A MENDED BUDGET	ACTUAL	VARIANCE
Planning	1,040,821	961,647	79,174
EDC	481,729	477,181	4,548
Zoning Board	6,175	2,697	3,478
Building Appeals	550	0	550
NSV Reg. Comm.	26,365	26,365	-
Gypsy Moth	21,761	18,073	3,688
Soil & Water	7,650	7,650	-
Agriculture	193,582	186,677	6,905
SUBTOTAL	1,778,633	1,680,290	98,343

Budgeted Expenditures by department

TRANSFERS	AMENDED BUDGET	ACTUAL	VARIANCE
School Transfers	72,342,197	71,021,559	1,320,638
County Debt & Unemployment Claims	2,646,230	2,514,594	131,636
Other	492,626	335,501	157,125
SUBTOTAL	75,481,053	73,871,654	1,609,399
GRAND TOTAL	129,001,113	124,049,120	4,951,993

Northwestern Regional Adult Detention Center

Bruce R. Conover - Superintendent



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

MEMORANDUM

TO: Cheryl Shiffler
Frederick County Finance Director

FROM: Bruce R. Conover
Superintendent

A handwritten signature in black ink, appearing to read "Bruce R. Conover", with a long horizontal flourish extending to the right.

DATE: August 29, 2012

SUBJECT: Amendment to the Jail's FY13 Budget

Request that the attached amendments to the Jail's published FY13 budget be approved. No additional local funds are required.

The amendment reflects the addition of four (4) Corrections Officers and one (1) Licensed Practical Nurse. The amendment includes the cost of additional salaries, fringe, and an expansion bond-mandated increase in the Jail's Operational Reserve. The amendment increases Jail expenditures by \$491,777.

The additional expenditures are offset in the amended budget by an increase in jurisdiction contributions. Local jurisdiction contributions increase by \$273,772. Frederick County's share includes a General Operating Fund transfer of \$218,005.

The proposed increase in contributions were disseminated to the jurisdictions in May 2012 and approved by the Jail Authority on May 5, 2012.

BUDGET AMENDMENT REQUESTED

Nurse	\$	38,427	033010-1001-053
C.O.	\$	34,745	033010-1002-046
C.O.	\$	34,745	033010-1002-055
C.O.	\$	34,745	033010-1002-057
C.O.	\$	34,745	033010-1002-061
FICA	\$	13,930	033010-2001-000
VRS	\$	(31,722)	033010-2002-000
Hospital/Medical plans	\$	37,812	033010-2005-000
Group insurance	\$	2,162	033010-2006-000
W.C.	\$	2,930	033010-2011-000
Operating Reserve funding	\$	62,316	033010-5806-000
Deficit in line items:			
Merit	\$	127,025	093010-5807-001
Fringe	\$	99,917	093010-5807-002

Total increase in expenditures: \$ 491,777

Local contributions	\$	273,772	3-011-18040-1
Transfer from General Oper fund	\$	218,005	3-011-51010-1

Total increase in revenue: \$ 491,777



COUNTY OF FREDERICK

Information Technologies

Charles B. Tyson, Jr. – MIS Director
540/665-5620
Fax: 540/722-2169
E-Mail: BTyson@co.frederick.va.us

Frederick County
RECEIVED
AUG 15 2012
Finance Department

MEMORANDUM

To: Finance Committee
From: Charles B. Tyson, Jr. MIS Director Information Technologies
Date: August 15, 2012
Re: Budget Carry Forward

Per B. Tyson:
change to \$21,018

I would like to request a carry forward from last year's budget in the amount of \$25,159.00. This amount would be held over from line item 10-012220-8007. This amount is needed to pay for the lease of the new ISeries (AS/400) system that will allow us to use the existing system for disaster recovery. This money should be allocated to budget item 10-012220-9001.




MEMORANDUM

Kris C. Tierney
Assistant County Administrator

540/665-5666
Fax 540/667-0370

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

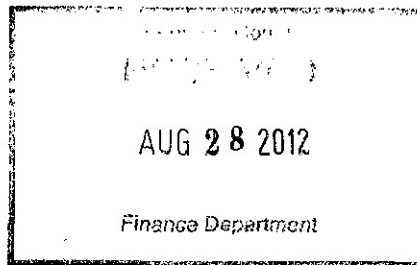
TO: Finance Committee
FROM: Kris C. Tierney, Assistant County Administrator 
RE: Request from Lake Holiday Sanitary District Supplemental Appropriation
DATE: August 27, 2012

As Committee members will recall, the LHSD was established as a financing mechanism in order to fund the required reconstruction of the spillway at Lake Holiday. Bond financing in the amount of \$9,245,000 was secured to fund the project. Debt service payments on the bonds are due twice a year, in October and April. Last year's payments were interest only and totaled \$402,985. This year's October payment will be for principle and interest in the amount of \$515,478.13. The April (interest only) payment will be for \$214,621.25. Debt service is funded through a tax on Lake Holiday property owners which is billed twice a year along with the County real estate tax bills.

In addition to the debt service payment, a \$15 per bill collection fee is also due annually to the Treasurer's office and a \$1,000.00 fee is paid to the trustee. Staff is requesting an appropriation of \$773,099.38 to cover these payments.

\$515,478.13	October principle/interest payment
\$214,621.25	April interest payment
\$42,000.00	collection fee
<u>\$1,000.00</u>	trustee fee
Total	\$773,099.38

Please let me know if I can answer any questions.



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 : Finance Department

FROM : Sheriff Robert T. Williamson *RTW*

SUBJECT : Reimbursement – ~~Asset Forfeiture~~ *Electronic Crime Training Reimbursement*

DATE : August 28, 2012

We are requesting the total amount received from the Department of Treasury, United States Secret Service in the amount of \$2,331.18, which will be posted to revenue line 3-010-033010-0025 (10FN), be appropriated into our operating budget line of 3102-5506-000-000.

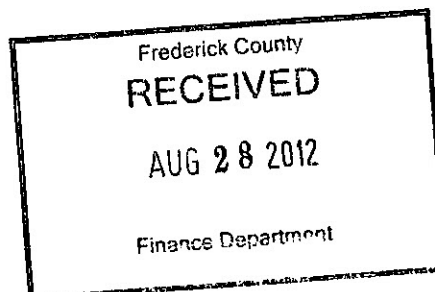
The reimbursement will be in two payments as follows; \$1,570.00 and \$761.18.

Thank you.

↓
C.S. 8/27/12

↓
C.S. 8/29/12

RTW/asw



Sharon Kibler

From: Sharon Kibler
Sent: Friday, August 17, 2012 10:33 AM
To: Edgar Sibert; Robert Williamson; Angela Whitacre; Angela Williamson
Cc: Bonnie Waybrig; Cheryl Shiffler
Subject: RE: Incoming monies

AI – Thanks for the advance notice!! We can't put the funds directly into the training line item. The \$\$ has to hit a revenue first and then a request has to be made for a supplemental appropriation to be able to spend it.

Angela – the revenue is 10FN (3-010-033010-0025).

Angie – submit a memo to Finance Committee for the supplemental appropriation.

Thank you.

Sharon Kibler
County of Frederick, VA
Finance Department
540-722-8286

From: Edgar Sibert
Sent: Friday, August 17, 2012 10:26 AM
To: Robert Williamson; Angela Whitacre; Angela Williamson; Sharon Kibler
Subject: Incoming monies

All,

We should soon be receiving a money transfer(s) from the United States Secret Service/Joint Operations Payments. The transfer may be listed as United States Department of Treasury or Treasury Executive Office for Asset Forfeiture. The money is a partial reimbursement for electronic crime training and needs to be placed in the Frederick County Sheriff's Office travel and training line item 5506-000. The total amount being received is \$2,331.18. The transfer(s) may be for the total or in two separate deposits of \$1,570.00 and \$761.18. Please advise when the transfers have been received. Thank you for your time.

Thanks, Allen Sibert

8/28/12: per AI - funds will not be reported on the Federal Forfeited Asset Report.

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 540/722-4001

TO : Cheryl Shiffler, Director of Finance
FROM : Sheriff Robert T. Williamson *RTW*
SUBJECT : Items for Finance Committee Agenda; Carry Forward of Funds, Grant
DATE : September 10, 2012

We are requesting a carry forward of funds in the following amounts:

\$70,762.53 – this was the salary remaining in the Federal Meth Grant for Machelie Montgomery's position of Intel Analyst. We have received approval to use the remaining salary amount for purchase of equipment under the grant. We are requesting this amount be appropriated into budget line **3102-5409-000-003**.

\$3,880.00 – amount remaining in Professional Health Services. We transferred money into this line to cover the cost of physicals and psychological testing for the vacancies we had. Due to scheduling conflicts with the applicants, we were unable to get all the testing done prior to the end of the fiscal year. We have since experienced additional vacancies and will have another vacancy next month due to retirement. We were appropriated \$1,800.00 for the current fiscal year and to date we have spent \$1,200. We are requesting the \$3,880 be carried forward and appropriated into budget line **3102-3001-000-000**.

\$2,355.82 – we transferred \$15,000 from the seized asset/forfeiture revenue line for the purchase of ballistic vests. Not all of the vests ordered have been received and there is a balance remaining of \$2,355.82 from the seized asset transfer that must be carried forward according to guidelines for seized asset/forfeiture moneys. We are requesting this amount be appropriated into **3102-5410-000-000**.

\$165,592.81 – remaining balance in Office Supplies. This remaining balance, part of which is grant money, is needed to continue with phase two of the laptop project. We are requesting this amount be appropriated into **3102-5401-000-000**.

Memo to Cheryl Shiffler, Director
Page 2 – Items for Agenda (Finance Committee Meeting)

\$115,000.00 – in salary savings. This is the amount needed to complete phase two of the laptop project. We are requesting this amount be appropriated into **3102-5401-000-000**.

New Grant: The Frederick County Sheriff's Office has been awarded a Byrne/JAG grant from DCJS in the amount of **\$13,679.00**. A copy of the awarded grant has been attached. These funds will be used to purchase bar lights and other emergency equipment for vehicles. We are requesting this amount be appropriated into budget line **3102-5409-000-005** (current description of budget line is grant-radios).

Thank you.

RTW/asw



Department of Justice
Office of Justice Programs
Bureau of Justice Assistance

Grant

PAGE 1 OF 7

1. RECIPIENT NAME AND ADDRESS (Including Zip Code) Frederick County 107 North Kent Street Winchester, VA 22601		4. AWARD NUMBER: 2012-DJ-BX-0947	
		5. PROJECT PERIOD: FROM 10/01/2011 TO 09/30/2013 BUDGET PERIOD: FROM 10/01/2011 TO 09/30/2013	
		6. AWARD DATE 07/31/2012	7. ACTION Initial
1A. GRANTEE IRS/VENDOR NO. 546001290		8. SUPPLEMENT NUMBER 00	
		9. PREVIOUS AWARD AMOUNT \$ 0	
3. PROJECT TITLE Emergency Equipment Project		10. AMOUNT OF THIS AWARD \$ 13,679	
		11. TOTAL AWARD \$ 13,679	
12. SPECIAL CONDITIONS THE ABOVE GRANT PROJECT IS APPROVED SUBJECT TO SUCH CONDITIONS OR LIMITATIONS AS ARE SET FORTH ON THE ATTACHED PAGE(S).			
13. STATUTORY AUTHORITY FOR GRANT This project is supported under FY12(BJA - JAG) 42 USC 3750, et seq.			
15. METHOD OF PAYMENT GPRS			
AGENCY APPROVAL		GRANTEE ACCEPTANCE	
16. TYPED NAME AND TITLE OF APPROVING OFFICIAL Denise O'Donnell Director		18. TYPED NAME AND TITLE OF AUTHORIZED GRANTEE OFFICIAL John R. Riley County Administrator	
17. SIGNATURE OF APPROVING OFFICIAL <i>Denise O'Donnell</i>		19. SIGNATURE OF AUTHORIZED RECIPIENT OFFICIAL <i>John R. Riley</i>	19A. DATE 8-27-2012
AGENCY USE ONLY			
20. ACCOUNTING CLASSIFICATION CODES FISCAL YEAR FUND CODE BUD. ACT. OFC. DIV. REG. SUB. POMS AMOUNT X B DJ 80 00 00 13679			21. LDJUGT0951

OJP FORM 4000/2 (REV. 5-87) PREVIOUS EDITIONS ARE OBSOLETE.

OJP FORM 4000/2 (REV. 4-88)



Frederick County Public Schools

... to ensure all students an excellent education

Executive Director of Finance

fryel@frederick.k12.va.us

DATE: August 28, 2012
TO: Cheryl Shiffler, Director of Finance – County of Frederick
FROM: Lisa K. Frye, Executive Director of Finance - FCPS

SUBJECT: FY13 Budget Items for Consideration by the Board of Supervisors

At their meeting, August 20, 2012, the School Board approved the following budget adjustments which are subject to consideration and approval by the Board of Supervisors. Please include the following requests for FY2013 budget adjustments on the agenda for the County Finance Committee meeting scheduled for September 19, 2012. Also, the financial reports for FY2012 are provided in this packet as an information item.

I. Budget adjustment for the school operating fund

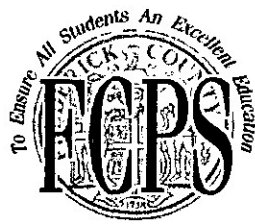
A FY2013 budget adjustment to the school operating fund is requested for \$25,000, which represents a contribution specific to the 2012-13 mentor teacher program. The funds were received at the end of the FY2012 and are to be used for their specified purpose.

II. Budget adjustment for school capital projects fund

The school operating fund had a remaining, un-obligated surplus of \$1,128,002.24 for the close of the 2012 fiscal year. The school board is requesting a FY2013 budget adjustment to the school capital projects fund for this amount. Approval of this request will provide appropriation for the purchase of replacement school buses, energy conservation projects, capital maintenance projects and technology replacements for the division.

Attachment (1) – FY2012 Financial Report

C: David T. Sovine, Superintendent
John R. Riley, County Administrator



Frederick County Public Schools

Executive Director of Finance

Visit us at www.frederick.k12.va.us

e-mail: fryel@frederick.k12.va.us

TO: School Board Members
David T. Sovine, Ed.D., Superintendent of Schools

FROM: Lisa K. Frye, Executive Director of Finance *Lisa K. Frye*

DATE: August 20, 2012

SUBJECT: **Financial Reports for Fiscal Year 2011-12**

Attached are the year-end financial reports for fiscal year 2011-12. As of the date of this report, the financials are un-audited. Included are the statements of operations for all funds managed by the school system. This report summarizes the key activities within each fund.

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Please refer to the respective financial statement as you proceed through the text.

School Operating Fund

Unobligated surplus for the fiscal year 2012 school operating fund is \$1,128,003, which is 0.88% of the total operating fund budget.

The original (beginning) budget for the school operating fund for FY 2012 was \$127,238,956. Adjustments of \$1,270,184 were approved and resulted in the current budget balance of \$128,509,140. The adjustments included carryforward appropriation for prior year encumbrances as well as carryforward federal grant amounts from FY 2011.

FY2012 revenues in the school operating fund were \$126,935,659 and expenses totaled \$125,118,707. Special obligations in the amount of \$688,949 for certain programs and for budgeted carryforward funds are reserved for re-appropriation to FY2013, resulting in a FY2012 unobligated surplus of \$1,128,003.

Highlights of the fiscal year activity pertaining to the school operating fund and resulting surplus include:

1. Fewer students than expected in the fall of 2011 caused state revenue to be less than budgeted by (\$385,877). Student enrollment in September 2011 was 134 students less than expected. The budget was developed using an estimate of 13,115 students for September 30, 2011. The actual enrollment at that date was 12,981, exclusive of students served in the NREP program.
2. Expenditure savings needed to be realized to compensate for the projected revenue shortfall caused by lower than expected enrollment. Personnel and benefit savings were anticipated and generated through vacancies and staff turnover. \$414,102 was generated throughout the year by these types of savings.
3. Additional positive variances totaling \$ 1,099,777 were realized in operational areas of the budget.
 - a. Energy savings realized through lower usage and less than expected unit rates resulting in total savings of \$352,711
 - b. Marginal fuel savings combined with other transportation department savings for a total of \$77,956
 - c. School and departmental budget savings of \$312,132
 - d. Additional revenues became available due to increased payments for NREP of \$133,702, lease payments for the former Robinson Elementary School of \$80,400, and greater than expected sales tax receipts of \$142,876
4. The Virginia Retirement System adjusted the employer contribution rate for the summer payrolls resulting in a refund of prior year contribution and lower payment obligation for the current year resulting in a combined positive variance of \$663,949. These funds were reserved and are planned for use in the FY2013 budget year.

Understanding the Operating Fund Variances

The financial statement for the School Operating Fund is presented in a format reflecting two components of financial activity: unrestricted and restricted programs. The majority of the school division's programs and operations are funded by state and local funds in the unrestricted component. While the school division must maintain minimum standards of quality with a mandated local match in most cases, the local school board deploys those funds with discretion and in line with its planning goals. Therefore, the expenditures in this component are referred to as unrestricted. The restricted program section shows the financial activity of grant funds received by the school division for specific use on designated programs within the division. The budget and related financial activity align with the grant award amounts and spending period, creating budget to actual variances which tend to be misunderstood as local surpluses or deficits. For this reason, the format shown is designed to assist the reader with the distinction between the two.

School Operating Fund – Continued

Unrestricted Programs

Unrestricted revenues exceeded expenditures by \$1,816,952. In this balance, \$688,949 is obligated for carryforward into fiscal year 2013, leaving \$1,128,003 as unobligated as of June 30, 2012, and is available for appropriation subject to approval by the governing body. The variance for each revenue source and expenditure category is described in the following text.

TOTAL UNRESTRICTED REVENUES \$120,255,531 [line 6]

Revenue from Local Sources [line 1]

- \$1,000,861 Miscellaneous revenue including fees and charges to students and the public, as well as billings to other agencies, gifts and donations, rebates and refunds, and rental charges for the use of school division facilities.
 - Funds received from miscellaneous sources were greater than projected by \$65,363.

Revenue from the Commonwealth [line 2]

- \$59,716,602 State revenues including Standards of Quality (SOQ) funding, sales tax receipts, incentive funding, categorical funding, lottery funds, and some miscellaneous funds.
 - SOQ funding was less than budgeted by \$385,877 due to lower than projected enrollment for the school year.
 - Other state revenues, including a VRS refund due to the employer rate adjustment of \$199,354, sales tax receipts of \$142,876 more than budgeted, and other miscellaneous state sources helped to offset the SOQ shortfall resulting in a positive variance of \$35,875.

Revenue from the Federal Government [line 3]

- \$2,760,815 Federal-funded programs are primarily restricted; however, a small roads grant is provided each year to assist the operating budget, and in FY2012 Education Jobs Fund helped sustain jobs and operations for one year after the depletion of the American Recovery and Reinvestment Act (ARRA) funds.

Revenue from the Local Government [lines 4-5]

- \$56,777,433 Receipts from the County's General Fund include prior year funding rolled over into the current year to satisfy encumbrance obligations from the corresponding year, carryover transfers for restricted obligations, and the current year commitment by the local governing body for the School Operating Fund.

TOTAL UNRESTRICTED EXPENDITURES \$118,424,612 [line 10]

Expenditures for Instruction [line 7]

- \$88,015,027 Instructional expenditures include costs incurred for classroom instruction, student support services, library and media services, instructional support services, and school administrative offices in the areas of regular education, special education, vocational education, gifted education, and the other categories of instruction.
 - Seventy-four percent of all expenditures are in this category. The positive variance of \$941,549 is attributable to personnel savings generated through vacancies and turnover, the VRS adjustment in the employer contribution rate for the summer payrolls (relieving approximately \$464,595 in employer expense in all areas), and expenditure savings throughout the schools and instructional departments.

School Operating Fund – Continued

Expenditures for Instructional and Administrative Technology [line 8]

- \$5,431,849 Costs associated with division technology, whether for instructional, administrative, or operational categories.
 - The \$6,608 positive variance is the net of all personnel and operational expenditures.

Expenditures for Support Services [line 9]

- \$24,977,736 Costs associated with supporting the operations of the school division within the scope of the mission of the school division including administration, services related to students' attendance and health, transporting students, and maintaining facilities.
 - Administration, Attendance and Health - Costs associated with the health services as well as the executive, finance, public information, human resources, and other administrative departments.
 - Savings of \$126,235 were realized in all types of expenditures. The largest variance occurred in the purchased services expenditures due to lower than expected legal fees and printing costs.
 - Transportation - Costs associated with transporting students and maintaining school buses.
 - A \$155,785 positive variance due to savings in the personnel services and employee benefit expenses, as well as parts costs. Additionally, a reserve for higher fuel costs was not fully utilized.
 - Operations and Maintenance - Costs associated with maintaining the division's facilities.
 - Utility expenses comprise a significant portion of this function. A \$475,249 positive variance was realized in the maintenance function and a \$5,374 negative variance was realized in the facility planning category. While savings were realized throughout all types of expenditures, a notable variance occurred in electricity and heating expenses due to conservation efforts and weather conditions.

Expenditures for local support of restricted programs [line 14]

- \$13,967 is the excess local portion for restricted programs.

FY2012 Unrestricted Surplus (Revenues in Excess of Expenditures) [Line 17] \$1,128,003

Obligations against the surplus funds of \$1,816,952 include: 1) a \$25,000 contribution received in June for the FY2013 mentor teacher program, and 2) the FY2013 budget decision to use the VRS rate adjustment in the subsequent year, therefore forcing a required surplus in FY2012 for automatic carryforward of \$663,949.

Restricted Programs [Line 18]

Restricted Programs provide funding for specific programs or initiatives. The majority of the restricted revenues are based upon certain student populations or capabilities. Restricted program funding is associated with specific spending criteria as well as reporting criteria. The vast majority of restricted revenues come from the federal government, but a few are from state or miscellaneous sources. Restricted program revenues totaled \$6,680,128 for FY2012, and program expenditures totaled \$6,694,095. The resulting negative balance of \$13,967 represents a small amount of local funding toward those specific program budgets.

- The restricted programs include: eRate telecommunications, state mandates in the area of educational services to special needs students, and federally-funded programs including such grants as Titles I, II, III, IV, VI-B, and vocational education. The fiscal year for the federal grants extends beyond the local June 30 fiscal year, and any remaining grant balances for active grants are eligible for expenditure in the next fiscal year. The variance is the remaining appropriation associated with the grant award amount and does not contribute to or reduce the remaining unobligated surplus.

Frederick County Public Schools
School Operating Fund
 Year Ended June 30, 2012

	[a] 2010-11 Actual*	[b] 2011-12 Original Budget	[c] 2011-12 Adjusted Budget	[d] 2011-12 Actual*	[e] Variance from Adj. Budget
SUMMARY					
[A] TOTAL REVENUES	\$ 122,777,034	\$ 127,238,956	\$ 128,509,140	\$ 126,935,659	\$ (1,573,481)
[B] TOTAL EXPENDITURES	\$ 122,429,789	\$ 127,238,956	\$ 128,509,140	\$ 125,118,707	\$ 3,390,433
[C] REVENUE OVER EXPENDITURES	\$ 347,246	\$ 0	\$ (0)	\$ 1,816,952	\$ 1,816,952
[D] Obligated Funds-Special Programs	50,130			25,000	
[E] Obligated Funds-Required Carryforward				663,949	
[F] LOCAL FUNDS UNOBLIGATED AT JUNE 30	\$ 297,116			\$ 1,128,003	
[G] Percentage Surplus of Total Budget	0.24%			0.88%	

* Actual fiscal year expenditures includes encumbrances

Unrestricted Revenues

[1] Revenue from Local Sources	\$ 1,062,815	\$ 866,844	\$ 935,318	\$ 1,000,681	\$ 65,363
[2] Revenue from Commonwealth	\$ 56,440,757	\$ 59,704,212	\$ 59,745,337	\$ 59,716,602	\$ (28,735)
a Standards of Quality (SOQ)	41,446,513	43,506,698	43,506,698	43,120,821	(385,877)
b Sales Tax	12,083,076	12,507,038	12,507,038	12,649,914	142,876
c Incentive Accounts	518,000	1,557,356	1,557,356	1,553,661	(3,695)
d Categorical	93,890	94,362	94,362	95,177	815
e Lottery-Funded Programs	1,865,507	1,885,733	1,885,733	1,984,552	98,819
f Miscellaneous State	433,771	153,025	194,150	312,477	118,327
[3] Revenue from Federal Government	\$ 1,660,720	\$ 2,720,981	\$ 2,761,568	\$ 2,760,815	\$ (753)
a Regular Grants	255,455	5,262	5,262	4,510	(752)
b ARRA State Stabilization/Education Jobs Fund	1,405,265	2,715,719	2,756,306	2,756,306	(0)
[4] Transfers/ CarryOver/ Prior Year Encumbrance	\$ 716,212	\$ -	\$ 139,765	\$ 139,765	\$ -
[5] Local Funds -Board of Supervisors	\$ 56,637,668	\$ 56,637,668	\$ 56,637,668	\$ 56,637,668	\$ -
[6] Total Unrestricted Revenues	\$ 116,518,172	\$ 119,929,705	\$ 120,219,655	\$ 120,255,531	\$ 35,875

Unrestricted Expenditures

[7] Instruction	\$ 86,261,197	\$ 89,103,730	\$ 88,956,575	\$ 88,015,027	\$ 941,549
a Regular education	64,733,261	67,293,728	67,328,380	66,809,771	518,609
b Special education	12,995,818	13,755,426	13,518,381	13,159,739	358,642
c Vocational education	5,853,870	5,958,440	6,009,317	6,016,392	(7,075)
d Gifted education	710,909	733,028	735,914	692,589	43,325
e Other education	1,313,098	1,319,113	1,319,588	1,301,672	17,916
f Summer School	-	-	-	2,697	(2,697)
g Adult education	654,241	43,995	44,995	32,167	12,828
h Non-regular school day	-	-	-	-	-
[8] Instructional & Administrative Technology	\$ 5,154,815	\$ 5,062,733	\$ 5,438,456	\$ 5,431,849	\$ 6,608
a Instructional technology	1,259,810	1,193,641	1,427,117	1,426,077	1,040
b Instructional support technology	2,386,503	2,513,134	2,433,888	2,433,427	462
c Administrative technology	1,508,502	1,355,958	1,577,451	1,572,345	5,106
[9] Support Services	\$ 24,743,458	\$ 25,738,760	\$ 25,729,631	\$ 24,977,736	\$ 751,895
a Administration, Attendance & Health	5,048,757	5,354,627	5,365,935	5,239,700	126,235
b Pupil Transportation Services	7,231,375	8,087,202	7,948,193	7,792,408	155,785
c Operation and Maintenance	11,859,156	11,754,219	11,813,114	11,337,865	475,249
d Facilities	342,426	341,348	401,025	406,399	(5,374)
e Fund Transfers	261,744	201,364	201,364	201,364	-
[10] Unrestricted Expenditures	\$ 116,159,470	\$ 119,905,223	\$ 120,124,663	\$ 118,424,612	\$ 1,700,051
[11] Unrestricted Revenue Over/(Under) Expense				\$ 1,830,919	

Restricted Programs

[12] Total Restricted Revenues	\$ 6,258,862	\$ 7,309,251	\$ 8,289,484	\$ 6,680,128	\$ (1,609,356)
[13] Total Restricted Expenditures	\$ 6,270,319	\$ 7,333,733	\$ 8,384,477	\$ 6,694,095	\$ 1,690,381
[14] Restricted Revenue Over/(Under) Expense				\$ (13,967)	
				\$ 1,816,952	

[15] Obligated Funds-Special Programs	50,130			25,000	
[16] Obligated Funds-Required Carryforward for FY13				663,949	
[17] LOCAL FUNDS UNRESTRICTED AND UNOBLIGATED AT JUNE 30				\$ 1,128,003	

Supplementary Information Regarding Restricted Programs

Restricted Programs		2011-2012	2011-2012	2011-2012
		Revenue	Expenditures	Variance
a	eRate Program	65,643	66,546	(903)
b	Regional Juvenile Detention Center	382,353	378,618	3,735
c	Special Education - In-Jail	71,913	71,913	-
d	Early Reading Intervention	192,514	188,519	3,995
e	SOL Algebra Readiness	71,028	125,409	(54,381)
f	Other Special State Programs	29,569	52,749	(23,180)
g	Title I, Part A	1,692,851	1,693,977	(1,126)
h	Title I, Part A ARRA	1,126	1,126	-
i	Title I, Part D	127,981	127,981	(0)
j	Title I, Part D ARRA	3,935	3,935	0
k	Title I, School Choice	186,068	184,942	1,126
l	Title II, Part A Improve Teacher Quality	335,852	335,758	94
m	Title II, Ed Tech	3,495	3,575	(80)
n	Title III LEP	55,217	55,217	(0)
o	Title VI-B	3,137,822	3,088,805	49,017
p	Title VI-B ARRA	137,375	137,375	(0)
q	Perkins Vocational	184,494	176,758	7,736
r	Miscellaneous Federal	893	893	-
[18]	Total Restricted Programs	\$ 6,680,128	\$ 6,694,096	\$ (13,967)

RECAPITULATION:

Year Ended June 30, 2012

	[a]	[b]	[c]	[d]	[e]
	2010-11	2011-12	2011-12	2011-12	Variance
	Actual*	Original	Adjusted	Actual*	from
		Budget	Budget		Adj. Budget
Revenue from Local/Other Sources	1,062,815	866,844	1,009,569	1,066,324	56,755
Revenue from the Commonwealth	57,170,144	60,481,585	60,485,832	60,463,979	(21,853)
Revenue from the Federal Government	7,190,195	9,252,859	10,236,306	8,627,923	(1,608,382)
Revenue from Local Governing Body	57,353,880	56,637,668	56,777,433	56,777,433	-
[19] TOTAL REVENUES	\$ 122,777,034	\$ 127,238,956	\$ 128,509,140	\$ 126,935,659	\$ (1,573,481)
Instruction	86,261,197	89,103,730	88,956,575	88,015,027	941,549
Instruction - Restricted Programs	6,270,319	7,333,733	8,384,477	6,694,095	1,690,381
Technology - Instructional & Administrative	5,154,815	5,062,733	5,438,456	5,431,849	6,608
Support Services	24,743,458	25,738,760	25,729,631	24,977,736	751,895
[20] TOTAL EXPENDITURES	\$ 122,429,789	\$ 127,238,956	\$ 128,509,140	\$ 125,118,707	\$ 3,390,433
[21] REVENUE OVER EXPENDITURES	\$ 347,246	\$ 0	\$ (0)	\$ 1,816,952	\$ 1,816,952
[22] Obligated Funds-Special Programs	50,130			25,000	
[23] Obligated Funds-Required Carryforward				663,949	
[24] LOCAL FUNDS UNOBLIGATED AT JUNE 30	\$ 297,116			\$ 1,128,003	
[25] Percentage Surplus of Total Budget	0.24%			0.88%	

* Actual fiscal year expenditures includes encumbrances

School Nutrition Fund

The food service operation finished the year with expenditures in excess of revenues of \$38,293, which decreases the fund balance to \$1,510,004. Income was less than expenditures primarily due to lower than expected lunch revenue and miscellaneous other sales receipts. Fund balance includes inventory valuation of \$168,014.

Revenue Variances:

Compared to budget, revenues were \$93,341 less than expected. The variance is the net result of three main components: interest revenue, meal sales (including breakfast and lunch), and federal meal reimbursement through the National School Lunch Program.

Interest earnings were \$5,992 less than expected.

Lunch and breakfast sales for full-priced meals were \$98,800 lower than expected. This variance is attributed to the number of students who pay full price for meals, which was less than expected.

A la carte/other sales were lower than expected by \$75,119. This variance may have been the result of encouraging students to purchase full meals and reducing the sale of products such as ice cream.

Federal and state subsidies were \$80,361 greater than planned. This shift in revenue also reflects changes in student population and meal participation patterns. Free and reduced eligibility increased from 31.8% in June 2011 to 33.3% in June 2012.

Expenditure Variances:

Operating expenditures, exclusive of the budgeted use of prior year carry-forward, were \$55,048 less than expected. Salaries and benefits were \$119,304 less than expected primarily due to savings in personnel turnover, vacancies, and overtime. Almost 50% of the food service operation is labor cost. Food and other operational supply expenditures were more than budgeted by \$105,562. The average food cost per meal increased to \$1.28 compared to a projected \$1.19 due to serving more fresh fruit, vegetables, and whole grain meals. Utility, travel, contracted services, and capital outlay expenses were \$41,306 less than planned.

Other Information:

1,370,888 lunches and 294,073 breakfasts were served throughout the 2011-2012 school year. The lunch prices for a full meal were \$2.10 for elementary, \$2.35 for middle, and \$2.35 regular lunch/\$2.45 pizza lunch for high school students. Other items were sold on an a la carte basis. The division food service operation produced an average of 15.25 meals per labor hour – 9,586 equivalent meals daily.

Frederick County Public Schools
School Nutrition Fund
 Year Ended June 30, 2012

	[a] <u>Actual 2009-2010</u>	[b] <u>Actual 2010-2011</u>	[c] <u>Adjusted Budget 2011-2012</u>	[d] <u>Actual 2011-2012</u>	[e] <u>Variance (Over)/Under Adj Budget</u>
[1] Beginning Balance July 1*	\$ 1,149,518	\$ 1,291,722	\$ 1,323,306	\$ 1,548,297	
Revenues:					
[2] Interest on Bank Deposits	\$ 10,095	\$ 6,385	\$ 10,095	\$ 4,103	\$ (5,992)
[3] Type A Lunches	1,825,304	1,812,967	1,888,166	1,790,515	\$ (97,651)
[4] Breakfast Program	109,938	106,772	118,089	116,940	\$ (1,149)
[5] All Other Sales and Adults	687,118	650,833	653,298	578,179	\$ (75,119)
[6] Other Receipts	68,444	61,841	51,380	57,589	\$ 6,209
[7] State School Food Payments	83,286	91,058	84,358	94,601	\$ 10,243
[8] Federal Meals Reimbursement	1,871,801	2,038,064	2,095,749	2,165,867	\$ 70,118
[9] Transfers From School Operating	-	-	-	-	\$ -
[10] Total Revenues	\$ 4,655,985	\$ 4,767,920	\$ 4,901,135	\$ 4,807,794	\$ (93,341)
Expenditures:					
[11] Salaries	\$ 1,678,502	\$ 1,730,667	\$ 1,883,852	\$ 1,777,889	\$ 105,962
[12] Fringe Benefits	612,852	539,510	592,715	579,372	13,342
[13] Contractual Services	44,851	71,998	62,611	44,950	17,660
[14] Utilities, Travel and Misc	51,044	53,516	54,153	49,525	4,627
[15] Food and Supplies	2,121,091	2,090,051	2,262,805	2,368,367	(105,562)
[16] Capital Outlay/Use of Carryforward	5,441	25,604	45,000	25,982	19,018
[17] Total Expenditures	\$ 4,513,780	\$ 4,511,345	\$ 4,901,135	\$ 4,846,087	\$ 55,048
[18] Income Over Expenditures	142,205	256,575	-	(38,293)	
[19] Balance June 30	<u>\$ 1,291,722</u>	<u>\$ 1,548,297</u>	<u>\$ 1,323,306</u>	<u>\$ 1,510,004</u>	

* Beginning and ending balances include inventory valuation.

School Textbook Fund

The textbook fund finished the year with a decrease of \$305,503, bringing the fund balance to \$1,399,354. The primary source of revenue for this fund comes from the Standards of Quality funding provided by the Commonwealth. The state funds require a local match equal to the composite index percentage.

For FY 2012, state funds of \$324,073 plus \$201,391 in local matching funds, and miscellaneous receipts for interest and fees totaled \$535,682 in revenue for the School Textbook Fund. Textbook purchases were made for replacements of worn textbooks, new math textbooks at all levels, textbooks for enrollment growth, and teacher's editions. Total expenditures on textbooks and related expenditures equaled \$841,185 for the year – less than planned due to changes and savings on the high school math textbook adoption. A small portion of the expense total is for a clerical position attributable to maintaining the textbook inventory and orders is allocated to this fund.

The textbook fund balance is accumulated over time and is used to support the year-to-year disbursements driven by textbook adoption requirements.

Frederick County Public Schools
School Textbook Fund
 Year Ended June 30, 2012

	[a] 2009-10 Actual	[b] 2010-11 Actual	[c] 2011-12 Budget	[b] 2011-12 Actual*	[c] Variance
[1] Balance July 1	\$ 2,656,989	\$ 2,259,056	\$ 1,453,309	\$ 1,704,857	\$ 251,548
Revenues:					
[2] Interest on Bank Deposits	18,327	7,963	20,000	4,827	(15,173)
[3] Sale of Textbooks/ Lost Fees	4,314	2,471	6,500	5,391	(1,109)
[4] Misc Revenue	-	-	-	-	-
[5] State Reimbursements	-	421,251	326,321	324,073	(2,248)
[6] Transfers From Other Funds	\$ 75	\$ 261,786	\$ 201,514	\$ 201,391	(123)
[7] Total Revenues	\$ 22,716	\$ 693,471	\$ 554,335	\$ 535,682	\$ (18,653)
Expenditures:					
[8] Salaries	\$ 18,662	\$ 18,848	\$ 19,037	\$ 19,035	2
[9] Fringe Benefits	\$ 6,589	\$ 5,912	\$ 5,933	\$ 6,428	(495)
[10] Contractual Services	\$ -	\$ -	\$ -	\$ -	-
[11] Payments to Publishers	\$ 395,399	\$ 1,222,910	\$ 1,348,790	\$ 815,723	533,067
[12] Planned Carryforward to Next Year	\$ -	\$ -	\$ 633,885	\$ -	633,885
[13] Total Expenditures	\$ 420,650	\$ 1,247,670	\$ 2,007,644	\$ 841,185	\$ 1,166,459
[14] Revenues Over (Under) Expenditures	\$ (397,934)	\$ (554,199)	\$ -	\$ (305,503)	
[15] Balance June 30	<u>\$ 2,259,056</u>	<u>\$ 1,704,857</u>	<u>\$ -</u>	<u>\$ 1,399,354</u>	

* Actual fiscal year expenditures includes encumbrances

School Capital Projects Fund

The school capital projects fund is a separate fund designated for the purchase of capital items that are not provided for in the annual school operating fund. This fund typically receives revenue from the local governing body through direct appropriation or through the transfer of funds from prior year remaining balances in the school operating fund. Additionally, in FY 2012, funds were transferred from the school debt service fund to support the planned initiatives for school capital projects.

During FY 2012, expenditures and encumbrances totaled \$1,491,532 for various major maintenance projects including roof repairs at James Wood Middle School and Dowel J. Howard, Indian Hollow waste water treatment project, additional space to the School Board Office, and performance energy improvements at James Wood and Sherando high schools.

Frederick County Public Schools
School Capital Projects Fund
 Year Ended June 30, 2012

	[a] 2009-10 Actual*	[b] 2010-11 Actual*	[c] 2011-12 Budget	[d] 2011-12 Actual*	[e] Variance from Adjusted Budget
[1] Balance July 1	\$ 316,869	\$ -	\$ 100,000	\$ 303,528	
Revenues:					
[2] Other Receipts	-	-	-	-	-
[3] Local Funds - Frederick County	-	-	297,116	297,116	-
[4] Transfers from Other Funds	-	1,693,595	985,123	985,123	-
[5] Transfers- Encumbrances from prior year	-	-	271,008	-	(271,008)
Total Revenues	\$ -	\$ 1,693,595	\$ 1,553,247	\$ 1,282,239	\$ (271,008)
Expenditures:					
[6] Capital Outlay	316,869	1,661,075	1,653,247	1,491,532	161,715
[7] Total Expenditures	\$ 316,869	\$ 1,661,075	\$ 1,653,247	\$ 1,491,532	\$ 161,715
[8] Fund Balance June 30	\$ -	\$ 32,520		\$ 94,235	

* Actual fiscal year amounts include encumbrances.

Construction Funds

The active construction projects for FY 2012 were:

- construction of the new transportation facility,
- construction of Amherst Street/Fox Drive traffic light and JWMS parking lot improvement, and
- partial renovation of JWHS walls and façade.

Also reflected in this fund is \$2.3 million in local dollars reserved for the purchase of land acquisition or capital costs associated with the top priority items on the division's capital improvement plan. A summary of each project's financial activity is shown below and is provided in a different format on the financial statement.

Transportation Facility:

Beginning project amount	\$ 17,205,000.00
Expenditures through June 30, 2012	\$(10,169,472.24)
O/S Encumbrances @ June 30, 2012	\$(6,309,756.09)
Remaining project balance	<u>\$ 725,771.67</u>

Cash received – bond proceeds	\$ 16,843,205.00
Cash received – premium proceeds	\$ 943,735.42
Cash received – interest earnings	\$ 43,701.68
Cash received from FCMS project	\$ 500,000.40
Cash transferred to GWES project	\$ (1,104,223.89)
Accounts Payable @ June 30, 2012	\$(789,735.35)
Cash disbursed for project	\$ (9,379,736.89)
Cash balance @June 30, 2012	<u>\$ 7,056,946.37</u>

Replacement FCMS:

Beginning project amount	\$ 2,000,000.00
Remaining project balance	<u>\$ 2,000,000.00</u>

Cash received – bond proceeds	\$ 1,868,205.00
Cash received – premium proceeds	\$ 132,555.49
Cash received – interest earnings	\$ 22,120.91
Cash transferred to GWES	\$(1,522,881.00)
Cash transferred to Trans. Facility	\$(500,000.40)
Cash disbursed for project	\$ 0.00
Accounts Payable @ June 30, 2012	<u>\$ 0.00</u>
Cash balance @June 30, 2012	<u>\$ 0.00</u>

James Wood Middle School:

Beginning project amount	\$ 600,000.00
Expenditures through June 30, 2012	\$(94,329.70)
O/S Encumbrances @ June 30, 2012	\$(497,324.68)
Remaining project balance	<u>\$ 8,345.62</u>

Cash received – proffers proceeds	\$ 600,000.00
Cash disbursed for project	\$(57,959.19)
Accounts Payable @ June 30, 2012	\$(36,370.51)
Cash/ A/P balance as of June 30, 2012	<u>\$ 505,670.30</u>

James Wood High School:

Beginning project amount	\$ 1,500,000.00
Expenditures through June 30, 2012	\$(141,847.39)
O/S Encumbrances @ June 30, 2012	\$(1,180,802.61)
Remaining project balance	<u>\$ 177,350.00</u>

Cash received – bond proceeds	\$ 0.00
Cash disbursed for project	\$(79,704.95)
Accounts Payable @ June 30, 2012	\$(62,142.44)
Cash/ A/P balance as of June 30, 2012	<u>\$(141,847.39) *</u>

* Reimbursement resolution is in place for future bond sale

Undesignated Funds:

Beginning amount	\$ 2,300,000.00
Expenditures through June 30, 2012	<u>\$(0.00)</u>
Remaining balance @June 30, 2012	<u>\$ 2,300,000.00</u>

Frederick County Public Schools
Construction Funds
Year Ended June 30, 2012

	[a] <u>Project Budget</u>	[b] <u>Prior Years' Receipts</u>	[c] <u>2011-2012 Actual Receipts</u>	[d] <u>Cummulative Project Receipts</u>
[1] Balance July 1			\$ 2,569,979	
Revenues:				
[2] Interest Income		\$ 7,490	\$ 19,642	\$ 27,132
[3] Proceeds from Bond Sale	\$ 20,705,000	\$ 1,413,106	\$ 14,975,000	\$ 16,388,106
[4] Other Receipts		\$ -	\$ 811,180	\$ 811,180
[5] Transfers from Other Projects/Funds	\$ 2,900,000	\$ 2,300,000	\$ 600,000	\$ 2,900,000
[6] Total Revenues	\$ 23,605,000	\$ 3,720,596	\$ 16,405,822	\$ 20,126,418

	[a] <u>Project Budget</u>	[b] <u>Prior Years' Expenditures</u>	[c] <u>2011-2012 Actual</u>	[d] <u>Outstanding Encumbrances</u>	[e] <u>Cummulative Project Expenditures</u>	[f] <u>Remaining Project Balance</u>
Expenditures:						
[7] New Transportation Facility	\$ 17,205,000	\$ 1,150,618	\$ 9,018,854	\$ 6,309,756	\$ 16,479,228	\$ 725,772
[8] James Wood Middle School	\$ 600,000	\$ -	\$ 94,330	\$ 497,325	\$ 591,654	\$ 8,346
[8] James Wood High School	\$ 1,500,000	\$ -	\$ 141,847	\$ 1,180,803	\$ 1,322,650	\$ 177,350
[8] Replacement FCMS	\$ 2,000,000	\$ -			\$ -	\$ 2,000,000
[9] Undesignated (land acquisition)	\$ 2,300,000				\$ -	\$ 2,300,000
[10] Total Expenditures	\$ 23,605,000	\$ 1,150,618	\$ 9,255,031	\$ 7,987,883	\$ 18,393,533	\$ 5,211,467
[11] Balance June 30			<u>9,720,770</u>			

Debt Service Fund

The year-end balance in the debt service fund is \$21,049. The fund balance was generated from a higher than expected carryforward balance from the previous year and a lower than expected administrative expense for the debt issues. The fund balance is planned to be used to offset the local share of debt service in the next fiscal year.

During FY 2012, FCPS was awarded participation in the federal Qualified School Construction Bonds (QSCB) program – available through the American Recovery and Reinvestment Act. Seven million dollars of these funds were borrowed for the construction of the new transportation facility. The associated interest expense is reimbursed by the program making the loan a zero interest borrowing to Frederick County. Also during FY 2012, FCPS participated in the fall 2011 Virginia Public School Authority (VPSA) bond sale for \$7,975,000, which completed the borrowing needed for the new transportation facility.

As of June 30, 2012, there were 32 active debt issues. The total principal and interest payments, along with the management fees for the debt issues, totaled \$13,837,559.

A summary of the outstanding indebtedness is shown below.

Outstanding debt at June 30, 2011	\$ 102,022,565
New debt incurred during FY 2012	\$ 14,975,000
Principal payments on existing debt during FY 2012	<u>(8,874,628)</u>
Outstanding debt at June 30, 2012	<u>\$ 108,122,937</u>

Frederick County Public Schools
Debt Service Fund
Year Ended June 30, 2012

	[a]	[b]	[c]	[d]	[e]
	<u>2009-10 Actual</u>	<u>2010-11 Actual</u>	<u>2011-12 Adjusted Budget</u>	<u>2011-12 Actual</u>	<u>Variance from Adjusted Budget</u>
[1] Balance July 1	\$ 49,800	\$ 250,520	\$ 70,050	\$ 80,400	\$ 10,350
Revenues:					
[2] State- School Construction	-	-	-	-	-
[3] State- Lottery Proceeds	879,831	-	-	-	-
[4] Federal - QSCB	-	-	137,181	137,181	(0)
[5] Local Funds - Frederick County	14,626,151	14,626,151	14,626,151	14,626,151	-
[6] Transfers from Other Funds	-	-	-	-	-
[7] Total Revenues	\$ 15,505,982	\$ 14,626,151	\$ 14,763,332	\$ 14,763,332	\$ (0)
Expenditures:					
[8] Principal Payments	9,651,632	9,388,482	8,874,628	8,874,628	-
[9] Interest Payments	5,638,980	3,699,544	4,948,631	4,948,631	(0)
[10] Miscellaneous	14,650	14,650	25,000	14,300	10,700
[11] Total Expenditures	\$ 15,305,262	\$ 13,102,676	\$ 13,848,259	\$ 13,837,559	\$ 10,700
[12] Transfers to Other Funds	-	1,693,595	985,123	985,123	-
[13] Balance June 30	<u>\$ 250,520</u>	<u>\$ 80,400</u>	<u>\$ -</u>	<u>\$ 21,049</u>	

Insurance Reserve Fund

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

The health insurance program for FCPS employees and retirees includes three medical plan options, one vision, and one dental plan – all provided by Anthem. The three medical plan options are known as Keycare 300, Keycare 30, and the Health Savings Account (HSA) plan.

Column [e] shows the current year activity compared to expected and maximum levels shown in columns [c] and [d]. Medical and dental claims and other expenses for FY 2012 were \$14,385,461, well above the expected level of \$13,518,743. The insurance reserve fund year-end balance decreased by \$163,959 to an ending balance of \$2,340,363. The fund balance equates to just about two months of claims activity.

Columns [f] and [g] provide a range of activity projected for FY 2013. It is important to maintain a fund balance sufficient to support claims which may reach maximum liability.

Frederick County Public Schools
Insurance Reserve Fund
Year Ended June 30, 2012

	[a]	[b]	[c]	[d]	[c]	[f]	[g]	
	<u>Actual</u>	<u>Actual</u>	<u>Expected</u>	<u>Maximum</u>	<u>Actual</u>	<u>Expected</u>	<u>Maximum</u>	
	<u>2009-10</u>	<u>2010-11</u>	<u>Activity</u>	<u>Claim</u>	<u>2011-2012</u>	<u>Activity</u>	<u>Claim</u>	
			<u>2011-2012</u>	<u>Liability</u>	<u>2011-2012</u>	<u>2012-13</u>	<u>Liability</u>	<u>2012-13</u>
[1] Balance July 1	\$ 2,530,542	\$ 2,472,496	\$ 2,504,322	\$ 2,504,322	\$ 2,504,322	\$ 2,340,363	\$ 2,340,363	[1]
Revenues:								
[2] Interest on Bank Deposits	38,317	20,744	-	-	13,240	-	-	[2]
[3] Health Insurance Premiums	13,695,734	13,028,981	14,395,901	14,395,901	14,208,262	15,280,085	15,280,085	[3]
[4] Total Revenues	\$ 13,734,051	\$ 13,049,726	\$ 14,395,901	\$ 14,395,901	\$ 14,221,502	\$ 15,280,085	\$ 15,280,085	[4]
Expenditures:								
[5] Contracted Activities	62,501	39,113	50,000	50,000	23,195	50,000	50,000	[5]
[6] Health Care Claims	12,892,493	12,056,581	12,468,743	13,681,021	13,469,031	14,632,256	16,077,247	[6]
[7] Dental Claims	837,102	922,207	1,000,000	1,000,000	893,235	1,000,000	1,000,000	[7]
[8] Total Expenditures	\$ 13,792,096	\$ 13,017,900	\$ 13,518,743	\$ 14,731,021	\$ 14,385,461	\$ 15,682,256	\$ 17,127,247	[8]
[9] Revenues Over (Under) Expenditures	(58,045)	31,826	877,158	(335,120)	(163,959)	(402,171)	(1,847,162)	[9]
[10] Balance June 30	\$ 2,472,496	\$ 2,504,322	\$ 3,381,480	\$ 2,169,202	\$ 2,340,363	\$ 1,938,192	\$ 493,201	[10]

Northwestern Regional Educational Programs (NREP) Funds

Frederick County Public Schools is the fiscal agent for the NREP program. The school divisions of Winchester City and Frederick and Clarke Counties fund the program along with some federal and state dollars. The NREP program provides intense services to multiple disabled students, emotionally disabled students, autistic students, and preschoolers with various disabilities. The program also provides outreach services to daycares and homes, as well as occupational, physical, and speech therapy services.

Total revenues were \$3,941,731 and were \$287,567 less than budgeted. This amount represents a reduction in the localities' contributions due to the distribution of the FY 2011 surplus of \$294,363, as well as positive variances in interest earnings of \$2,171 and tuition payments of \$4,625. Additional program savings generated a residual surplus of \$218,333 at year end, which will be credited back to the localities in FY 2013. The residual surplus was generated from vacancy savings due to program changes, as well as reduced contracted service costs for security and occupational and physical therapy.

The NREP textbook fund concluded the year with a fund balance of \$20,283. The fund balance is accumulated over time and is used to support the year-to-year disbursements driven by textbook adoption requirements. The upcoming fiscal year plans for the use of most, if not all, of this fund balance for the purchase of new adoptions, enrollment growth, and consumable materials.

Frederick County Public Schools
Northwestern Regional Educational Programs (NREP) Funds
 Year Ended June 30, 2012

	[a]	[b]	[c]	[d]	[e]
	2009-10 Actual	2010-11 Actual	2011-12 Adjusted Budget	2011-12 Actual	Variance from Adj. Budget
OPERATING FUND					
Balance at July 1	\$ 373,616	\$ 483,259	\$ 277,715	\$ 294,363	\$ 16,648
REVENUES:					
[1] Interest	\$ 8,387	\$ 3,940	\$ -	\$ 2,171	\$ 2,171
[2] Tuition	\$ 11,260	9,780	\$ 7,400	12,025	\$ 4,625
[3] Revenue from Commonwealth	26,000	26,000	26,000	26,000	\$ -
[4] Revenue from Federal Government	-	-	-	-	\$ -
[5] Local Funds -- Frederick County, Winchester City, and Clarke County	4,187,965	3,647,213	4,195,898	3,901,535	\$ (294,363)
[6] TOTAL REVENUES	\$ 4,233,612	\$ 3,686,933	\$ 4,229,298	\$ 3,941,731	\$ (287,567)
EXPENDITURES:					
[7] Instruction	\$ 3,392,449	\$ 3,137,341	\$ 3,706,731	\$ 3,289,457	\$ 417,274
[8] Administration, Attendance & Health	166,947	156,539	164,211	164,191	21
[9] Pupil Transportation Services	-	-	-	-	-
[10] Operation and Maintenance	508,259	525,516	578,975	505,231	73,744
[11] Food Services	-	-	-	-	-
[12] Fund Transfers/Contingency	10,000	10,000	10,000	10,000	-
[13] Technology	46,314	46,432	47,096	48,883	(1,786)
[14] TOTAL EXPENDITURES	\$ 4,123,969	\$ 3,875,829	\$ 4,507,013	\$ 4,017,761	\$ 489,252
[15] Balance at June 30	<u>\$ 483,259</u>	<u>\$ 294,363</u>	<u>\$ -</u>	<u>\$ 218,333</u>	
* Actual fiscal year expenditures include outstanding encumbrances at year end.					
TEXTBOOK FUND					
Balance at July 1	\$ 42,630	\$ 45,044	\$ 40,000	\$ 36,062	\$ (3,938)
REVENUES:					
[1] Interest	373	181	0	130	130
[2] Transfers from NREP Operating Fund	10,000	10,000	10,000	10,000	0
[3] TOTAL REVENUES	\$ 10,373	\$ 10,181	\$ 10,000	\$ 10,130	\$ 130
EXPENDITURES:					
[4] Payments for textbooks	7,959	19,163	50,000	25,908	24,092
[5] TOTAL EXPENDITURES	\$ 7,959	\$ 19,163	\$ 50,000	\$ 25,908	\$ 24,092
Balance at June 30	<u>\$ 45,044</u>	<u>\$ 36,062</u>	<u>\$ -</u>	<u>\$ 20,283</u>	

Consolidated Services Fund

The consolidated services fund accounts for the transaction activity associated with the operation and maintenance of county buildings serviced by the school buildings and grounds department. The fund also accounts for the services provided to the Handley Regional Library. Billings to both agencies totaled \$14,792. The FY 2012 fund balance is \$0, as planned.

Frederick County Public Schools
Consolidated Services Fund
Year Ended June 30, 2012

	[a]	[b]	[c]	[d]
	<u>2008-09 Actual</u>	<u>2009-10 Actual</u>	<u>2010-11 Actual</u>	<u>2011-12 Actual</u>
Balance July 1	\$ 748	\$ 748	\$ 748	\$ 0
Revenue:				
Interest on Bank Deposits	-	-	-	-
Billings to Regional Library Board	6,781	1,685	3,262	7,178
Billings to County Government	14,481	10,285	7,043	7,614
Total Receipts	<u>\$ 21,262</u>	<u>\$ 11,970</u>	<u>\$ 10,305</u>	<u>\$ 14,792</u>
Expenditures:				
County Office Building:				
Purchased Services	5,401	3,123	3,307	1,769
Materials and Supplies	7,988	6,024	3,212	5,306
Old Frederick County Courthouse:				
Purchased Services	1,042	737	1,032	539
Materials and Supplies	50	401	240	
Bowman Library				
Purchased Services	5,990	1,373	2,394	5,289
Other Charges[Utilities, Insurance]	791		335	
Materials and Supplies	-	312	533	1,889
Total Expenditures	<u>\$ 21,262</u>	<u>\$ 11,970</u>	<u>\$ 11,053</u>	<u>\$ 14,792</u>
Transfers to Other Funds	-			
Revenues Over (Under) Expenditures	<u>(0)</u>	<u>0</u>	<u>(748)</u>	<u>(0)</u>
Balance June 30	<u><u>\$ 748</u></u>	<u><u>\$ 748</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

Special Grants Fund

The special grants fund is a fiduciary fund which accounts for the transaction activity associated with the special grants or programs for which Frederick County Public Schools is the fiscal agent.

In FY 2012, two special grants were transacted in this fund – the Regional Adult Education Program and the federal grant entitled Building Bridges: Teaching American History.

FCPS is fiscal agent to the Regional Adult Education Program. The localities of Frederick, Clarke, Shenandoah, and Warren counties and Winchester City participate in the regional program. Prior to FY 2012, the Regional Adult Education Program was accounted for under the School Operating Fund. Revenue for the program was \$669,274 from state, federal, and locality billings as well as fees charged to local industries obtaining the service. An ending balance of \$20,898 is available for program expenses in the FY 2013.

The Building Bridges: Teaching American History (TAH) grant is a three year grant for just under \$1 million. Expenditures for the second year totaled \$304,006 and are reimbursed by the federal government.

<u>TAH Recap:</u>	
Federal Funding	\$1,000,000
Less first year expense (FY11)	(219,098)
Less second year expense (FY12)	<u>(304,006)</u>
Total Funds Remaining for FY13	\$ 476,896

Frederick County Public Schools
Special Grants Fund
 Year Ended June 30, 2012

	[a] 2010-11 Actual	[b] 2011-12 Adjusted Budget	[c] 2011-12 Actual	[d] Variance from Adj. Budget
Balance July 1	\$ -	\$41,499	\$41,500	\$ 0
REVENUES:				
Fees from Business & Industry	-	44,178	44,178	-
Tuition Payments from Localities	-	121,781	121,781	0
Revenue from the Commonwealth	-	254,709	243,672	(11,037)
Revenue from the Federal Government	-	287,532	259,643	(27,889)
[1] Sub-total Regional Adult Ed. Revenues	\$ -	\$ 708,199	\$ 669,274	\$ (38,925)
[2] Federal Grant - Teaching American History	\$ 219,098	\$724,536	\$304,006	(\$420,530)
[3] TOTAL REVENUES	\$ 219,098	\$ 1,432,736	\$ 973,280	\$ (459,456)
EXPENDITURES:				
Regional Adult Education Program				
Personnel	-	636,080	613,234	22,846
Operating	-	113,619	76,641	36,977
Capital Outlay	-	-	-	-
[4] Sub-total Reg. Adult Ed. Expenditures	\$ -	\$ 749,699	\$ 689,876	\$ 59,823
Teaching American History Grant (TAH)				
Personnel	53,252	169,707	80,733	88,974
Operating	165,846	269,400	223,273	46,127
Capital Outlay	-	285,430	-	285,430
[6] Sub-total TAH Expenditures	\$ 219,098	\$ 724,536	\$ 304,006	\$ 420,530
[7] TOTAL EXPENDITURES	\$ 219,098	\$ 1,474,235	\$ 993,882	\$ 480,353
[8] Balance June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,898</u>	

Trust Fund Activity

The other funds maintained by the school division include four trust funds. The fund activity includes interest postings and fund transfers. Fund balances are brought forward each year into the next fiscal period.

Armstrong Foundation Scholarship Fund

This fund accounts for funds provided by the Armstrong Foundation. The corpus is non-expendable. Investment earnings on fund assets include the net appreciation - depreciation on investments as well as dividends and interest earned. These earnings are used to provide scholarships to deserving students of the Frederick County, Virginia schools. The fund balance as of June 30, 2012, is \$218,134.

Olin Larrick Trust Fund

This fund accounts for funds provided through a private donor. The corpus is non-expendable. Investment earnings on fund assets may be used to provide a scholarship to a deserving student of the Frederick County, Virginia schools. The fund balance as of June 30, 2012, is \$1,920.

Laura Bates Trust Fund

This fund accounts for funds provided by a private donor. The corpus is non-expendable. Investment earnings on fund assets may be used to construct a nondenominational chapel at Middletown School. The fund balance as of June 30, 2012, is \$12,533.

Harriet S. Sides Trust Fund

This fund accounts for funds provided through a private donor. The corpus is non-expendable. When the trust was developed, textbooks were not free to all students, and the donor's intent was for the investment earnings to be used to purchase textbooks for indigent students of Frederick County Public Schools. Since all students are provided with textbooks at no cost, the earnings are transferred to the textbook fund to assist with the purchase of textbooks available for all students. The fund balance as of June 30, 2012, is \$9,381.

Frederick County Public Schools
Trust Funds
Year Ended June 30, 2012

	[a]	[b]	[c]	[d]
	<u>Armstrong Foundation Scholarship</u>	<u>Larrick Trust</u>	<u>Bates Trust</u>	<u>Sides Trust</u>
Balance July 1	\$ 231,511	\$ 1,914	\$ 12,497	\$ 9,381
REVENUES:				
Investment Earnings	\$ (2,158)	\$ 6	\$ 36	\$ 27
TOTAL REVENUES	\$ (2,158)	\$ 6	\$ 36	\$ 27
EXPENDITURES:				
Trust Fund Activity	\$ 11,219	\$ -	\$ -	\$ -
Transfers to Other Funds				\$ 27
TOTAL EXPENDITURES	\$ 11,219		\$ -	\$ 27
Balance June 30	<u>\$ 218,134</u>	<u>\$ 1,920</u>	<u>\$ 12,533</u>	<u>\$ 9,381</u>

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
8/1/2012	FINANCE DEPARTMENT	BAI MAINTENANCE	1214	5413	000	000	1,000.00
	FINANCE DEPARTMENT		1214	5801	000	000	(1,000.00)
8/1/2012	SHERIFF	CLOTHING ALLOWANCE	3102	1002	000	028	750.00
	SHERIFF		3102	1001	000	050	750.00
	SHERIFF		3102	1002	000	045	750.00
	SHERIFF		3102	1002	000	038	750.00
	Transfers/Contingency		9301	5807	000	001	(3,000.00)
8/1/2012	SHERIFF	SALARY INCREASES	3102	1001	000	023	2,754.24
	SHERIFF		3102	1001	000	038	(1,377.12)
	SHERIFF		3102	1001	000	039	(1,377.12)
	SHERIFF		3102	1002	000	043	4,361.16
	SHERIFF		3102	1002	000	011	(4,361.16)
	SHERIFF		3102	1001	000	029	2,225.26
	SHERIFF		3102	1001	000	039	(2,225.26)
8/1/2012	HUMAN RESOURCES	SUBSCRIPTION/HR LAW.COM	1203	4003	000	001	(360.00)
	HUMAN RESOURCES		1203	5411	000	000	360.00
8/16/2012	PUBLIC SAFETY COMMUNICATIONS	COVER INTERNET FEE	3506	5204	000	000	(1,300.00)
	PUBLIC SAFETY COMMUNICATIONS		3506	5299	000	000	1,300.00
8/23/2012	FIRE AND RESCUE	K-9 MAINTENANCE	3505	5413	000	000	(1,000.00)
	FIRE AND RESCUE		3505	5402	000	001	1,000.00
8/23/2012	VOLUNTEER FIRE DEPARTMENTS	F/R FISCAL AGENT FOR 1993 FORD BUS	3202	5604	000	012	(2,125.00)
	VOLUNTEER FIRE DEPARTMENTS		3202	5604	000	012	(2,125.00)
	FIRE AND RESCUE		3505	3004	000	002	2,125.00
	FIRE AND RESCUE		3505	5408	000	000	2,125.00
8/23/2012	REASSESSMENT/BOARD OF ASSESSORS	RENEWAL OF CAMRA(APPRaisal SYSTEM)	1210	5401	000	000	(1,000.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	3010	000	000	1,000.00
8/29/2012	SHERIFF	CONNECTIVITY FEE/INTERNET	3102	5401	000	000	(1,000.00)
	SHERIFF		3102	5299	000	000	1,000.00
8/30/2012	MANAGEMENT INFORMATION SYSTEMS	INTERNET ACCESS THROUGH SCHOOL	1222	5413	000	000	(1,080.00)
	MANAGEMENT INFORMATION SYSTEMS		1222	5299	000	000	1,080.00
9/7/2012	REGISTRAR	PART TIME OFFICE HELP FOR ELECTION	1302	1005	000	000	(2,000.00)
	REGISTRAR		1302	1003	000	001	2,000.00

County of Frederick
 General Fund
 August 31, 2012

ASSETS	FY13 <u>8/31/12</u>	FY12 <u>8/31/11</u>	Increase <u>(Decrease)</u>
Cash and Cash Equivalents	39,279,031.63	32,423,308.11	6,855,723.52 *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Taxes, Commonwealth, Reimb. P/P	40,213,303.58	37,535,774.17	2,677,529.41 *B
Streetlights	19,226.24	18,726.22	500.02
Commonwealth, Federal, 45 day Taxes	54,114.75	138,685.19	(84,570.44)
Due from Fred. Co. San. Auth.	734,939.23	734,939.23	0.00
Prepaid Postage	1,228.56	4,432.84	(3,204.28)
GL controls (est. rev / est. exp)	<u>(4,704,145.55)</u>	<u>(4,615,315.36)</u>	<u>(88,830.19) (1) Attached</u>
TOTAL ASSETS	<u>75,599,253.44</u>	<u>66,242,105.40</u>	<u>9,357,148.04</u>
LIABILITIES			
Accrued Liabilities	579,885.18	240,816.58	339,068.60 *C
Performance Bonds Payable	1,527,194.27	1,617,803.63	(90,609.36)
Taxes Collected in Advance	57,708.66	76,331.01	(18,622.35)
Deferred Revenue	<u>40,253,780.81</u>	<u>37,534,860.95</u>	<u>2,718,919.86</u> *D
TOTAL LIABILITIES	42,418,568.92	39,469,812.17	2,948,756.75
EQUITY			
Fund Balance			
Reserved:			
Encumbrance General Fund	111,337.95	186,608.99	(75,271.04) (2) Attached
Conservation Easement	2,135.00	1,635.00	500.00
Peg Grant	128,354.00	118,448.40	9,905.60
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	124,084.63	75,601.48	48,483.15
Historical Markers	17,210.60	17,161.32	49.28
Transportation Reserve	438,300.00	438,300.00	0.00
Animal Shelter	325,780.61	309,579.84	16,200.77
Proffers	2,380,873.65	2,364,803.30	16,070.35 (3) Attached
Economic Development	550,000.00	687.01	549,312.99
Star Fort Fees	0.00	4,261.53	(4,261.53)
VDOT Revenue Sharing	436,270.00	436,270.00	0.00
Undesignated Adjusted Fund Balance	<u>27,837,328.40</u>	<u>21,989,926.68</u>	<u>5,847,401.72</u> (4) Attached
TOTAL EQUITY	<u>33,180,684.52</u>	<u>26,772,293.23</u>	<u>6,408,391.29</u>
TOTAL LIAB. & EQUITY	<u>75,599,253.44</u>	<u>66,242,105.40</u>	<u>9,357,148.04</u>

NOTES:

*A Cash increase can be attributed to an increase in fund balance.

*B Slightly more than half of the \$2.7 million increase in taxes receivable was impacted by the April 2012 real estate tax rate increase.

*C The difference is a result of employer health insurance costs being collected a month in advance.

*D A difference of \$40,477.23 in the tax receivables includes: \$19,226.24 street lights, \$18,458.86 misc. charges \$1,101.13 for unclaimed property, \$1,796.00 for dog tags, and (\$105.00) for motor vehicle registration fees.

BALANCE SHEET

(1) GL Controls	FY13	FY12	Inc/(Decrease)
Est.Revenue	122,884,304	121,414,437	1,469,867
Appropriations	(51,509,170)	(54,952,542)	3,443,372
Est.Tr.to Other fds	(76,190,617)	(71,263,819)	(4,926,798)
Encumbrances	111,338	186,609	(75,271)
	(4,704,146)	(4,615,315)	(88,830)

(2) General Fund Purchase Orders

Outstanding Balance 8/31/12

DEPARTMENT	Amount	Description
Comm. Of The Revenue	5,910.65	BIZHUB MFP Copier
Fire & Rescue	3,200.00	SCBA Cylinder
	3,620.00	Body Armour
	4,984.32	Generator with Remote
	3,337.44	Haz Mat Leak Kits
	7,586.92	Uniforms
	15,777.36	Books & Resources
	8,800.00	Emerg.Response Kits
	4,138.06	Vehicle Storage Unit
	2,537.85	K-9 Kennel Insert
Parks	6,045.35	Pool Chemicals
	14,400.00	Uniforms
Refuse Collection	31,000.00	Receiver Cans
Total	111,337.95	

(3) Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
<u>Balance @8/31/12</u>	722,838.19	180,037.47	305,573.45	1,172,424.54	2,380,873.65

Designated Other Projects Detail

Administration	126,243.54
Bridges	43,700.00
Historic Preservation	58,000.00
Library	14,907.00
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
Rt.11 North-Fort Collier-Rt.7	400,000.00
Sheriff	19,199.00
Solid Waste	12,000.00
Stop Lights	26,000.00
Total	1,172,424.54

Other Proffers @8/31/12

(4) Fund Balance Adjusted	
Beginning Balance 8/12	29,548,404.76
Revenue 8/12	8,053,333.15
Expenditures 8/12	(9,254,782.19)
Transfers 8/12	(509,627.32)
8/12 Adjusted Fund Balance	27,837,328.40

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

REVENUES:	<u>Appropriated</u>	FY13 8/31/12 <u>Actual</u>	FY12 8/31/11 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	82,285,000.00	2,722,790.18	2,651,877.41	70,912.77 (1)
Other local taxes	27,145,651.00	846,231.48	1,002,341.58	(156,110.10) (2)
Permits & Privilege fees	904,250.00	183,239.80	213,781.80	(30,542.00) (3)
Revenue from use of money and property	154,545.00	35,414.37	21,922.96	13,491.41 (4)
Charges for Services	2,250,180.00	437,168.00	414,237.43	22,930.57
Miscellaneous	744,759.00	102,586.76	79,923.33	22,663.43
Recovered Costs	745,275.00	230,327.96	144,341.39	85,986.57 (5)
Intergovernmental:				
Commonwealth	8,546,304.00	3,493,060.62	3,500,170.01	(7,109.39) (6)
Federal	108,340.00	2,513.98	20,220.78	(17,706.80) (7)
Transfers	0.00	0.00	0.00	0.00
TOTAL REVENUES	122,884,304.00	8,053,333.15	8,048,816.69	4,516.46
 EXPENDITURES:				
General Administration	8,194,554.70	1,067,215.72	1,079,642.05	(12,426.33)
Judicial Administration	2,027,884.96	308,979.22	280,841.17	28,138.05
Public Safety	24,417,765.76	5,001,578.56	4,698,951.98	302,626.58
Public Works	4,043,592.79	551,343.74	381,963.87	169,379.87
Health and Welfare	7,058,184.00	1,073,030.73	1,146,993.58	(73,962.85)
Education	56,493.00	14,123.25	14,123.25	0.00
Parks, Recreation, Culture	5,106,636.92	943,689.13	934,828.81	8,860.32
Community Development	1,818,193.88	294,821.84	276,935.82	17,886.02
TOTAL EXPENDITURES	52,723,306.01	9,254,782.19	8,814,280.53	440,501.66 (8)
 OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	74,976,481.49	509,627.32	485,057.47	24,569.85 (9)
 Excess (deficiency)of revenues & other sources over expenditures & other uses	(4,815,483.50)	(1,711,076.36)	(1,250,521.31)	460,555.05
 Fund Balance per General Ledger		29,548,404.76	23,240,447.99	6,307,956.77
 Fund Balance Adjusted to reflect Income Statement @8/31/12		27,837,328.40	21,989,926.68	5,847,401.72

(1)General Property Taxes	FY13	FY12	Increase/Decrease
Real Estate Taxes	1,153,256	973,981	179,276
Personal Property	1,414,675	1,502,543	(87,868)
Penalties and Interest	73,592	82,465	(8,873)
Credit Card Chgs./Delinq.Advertising	(14,812)	(10,200)	(4,611)
Adm.Fees For Liens&Distress	96,078	103,089	(7,010)
	<u>2,722,790</u>	<u>2,651,877</u>	<u>70,913</u>

(2) Other Local Taxes

Utility Taxes	124,536.32	244,310.27	(119,773.95) *1
Business Licenses	192,405.29	134,148.38	58,256.91
Auto Rental Tax	20,762.57	-	20,762.57
Motor Vehicle Licenses Fees	41,666.94	76,590.73	(34,923.79)
Recordation Taxes	205,570.16	214,693.85	(9,123.69)
Meals Tax	231,436.09	289,940.19	(58,504.10)
Lodging Tax	29,264.47	41,192.70	(11,928.23)
Street Lights	300.00	775.99	(475.99)
Star Fort Fees	289.64	689.47	(399.83)
Total	<u>846,231.48</u>	<u>1,002,341.58</u>	<u>(156,110.10)</u>

(3)Permits&Privileges

Dog Licenses	8,007.00	10,182.00	(2,175.00)
Transfer Fees	403.20	375.30	27.90
Development Review Fees	47,865.24	10,700.00	37,165.24
Building Permits	91,269.02	118,058.61	(26,789.59)
2% State Fees	2,198.45	3,528.39	(1,329.94)
Electrical Permits	10,389.00	39,109.00	(28,720.00)
Plumbing Permits	1,475.00	12,740.00	(11,265.00)
Mechanical Permits	7,182.89	7,678.50	(495.61)
Sign Permits	660.00	840.00	(180.00)
Permits for Commercial Burning	75.00	25.00	50.00
Explosive Storage Permits	100.00	-	100.00
Blasting Permits	45.00	45.00	-
Land Disturbance Permits	13,520.00	10,400.00	3,120.00
Residential Pump And Haul Fee	50.00	100.00	(50.00)
Total	<u>183,239.80</u>	<u>213,781.80</u>	<u>(30,542.00)</u>

(4) Revenue from use of

Money	32,038.81	13,231.10	18,807.71
Property	3,375.56	8,691.86	(5,316.30)
	<u>35,414.37</u>	<u>21,922.96</u>	<u>13,491.41</u>

*1 Decrease is due to the timing of receipts.

(5) Recovered Costs	FY13	FY12	Increase/Decrease
Recovered Costs Treas.Office	371.22	-	371.22
Worker's Comp	250.00	200.00	50.00
Reimbursement Circuit Court	2,400.82	7,108.60	(4,707.78)
Clarke County Container Fees	9,629.97	10,253.59	(623.62)
City of Winchester Container Fees	1,598.42	2,417.98	(819.56)
Refuse Disposal Fees	8,970.52	9,925.22	(954.70)
Recycling Revenue	17,841.68	6,633.62	11,208.06
Fire&Rescue Merchandise (Resale)	10.50	-	10.50
Container Fees Bowman Library	135.61	437.98	(302.37)
Restitution Victim Witness	1,991.16	81.00	1,910.16
Reimb.of Expenses Gen.District Court	7,020.74	5,370.50	1,650.24
Reimb.Public Works Salaries	41,682.00	-	41,682.00
Winchester EDC	18,000.00	18,000.00	-
Reimb.Task Force	5,019.84	4,864.76	155.08
EDC/Recovered Costs	480.00	119.95	360.05
Sign Deposits Planning	(50.00)	(25.00)	(25.00)
Reimbursement Elections	-	2,500.00	(2,500.00)
Reimbursement Street Signs	1,989.60	-	1,989.60
Comcast PEG Grant	15,282.80	-	15,282.80
Proffer-Other	5,000.00	5,000.00	-
Fire School Programs	11,510.00	9,694.02	1,815.98
Proffer Sovereign Village	14,634.92	-	14,634.92
Proffer Lynnehaven	10,134.93	6,756.62	3,378.31
Proffer Redbud Run	12,908.00	45,178.00	(32,270.00)
Clerks Reimbursement to County	2,687.63	2,455.51	232.12
Proffer Snowden Bridge	19,566.06	6,176.32	13,389.74
Sheriff Reimbursement	21,261.54	1,192.72	20,068.82
Total	230,327.96	144,341.39	85,986.57

(6) Commonwealth Revenue	8/31/12	8/31/11	
	FY13	FY12	Increase/Decrease
Motor Vehicle Carriers Tax	159.54	893.20	(733.66)
Mobile Home Titling Tax	19,662.98	28,306.57	(8,643.59)
State PP/Reimbursement	2,610,611.27	2,610,611.27	-
Recordation Taxes	70,525.32	69,896.32	629.00
Shared Expenses Comm.Atty.	34,094.05	32,095.97	1,998.08
Shared Expenses Sheriff	176,415.91	182,418.34	(6,002.43)
Shared Expenses Comm.of Rev.	12,933.91	12,926.03	7.88
Shared Expenses Treasurer	7,226.66	7,220.55	6.11
Shared Expenses Clerk	26,718.18	28,275.17	(1,556.99)
Public Assistance Grants	378,109.64	419,097.42	(40,987.78)
Emergency Services Fire Program	28,410.00	18,788.00	9,622.00
Recycling Grant	5,489.94	-	5,489.94
DMV Grant Funding	16,421.51	-	16,421.51
DCJS & Sheriff State Grants	18,220.85	6,927.95	11,292.90
JJC Grant Juvenile Justice	32,090.00	32,090.00	-
Rent/Lease Payments	48,117.10	45,696.34	2,420.76
Wireless 911 Grant	677.00	-	677.00
State Forfeited Asset Funds	3,851.76	4,926.88	(1,075.12)
Social Services VOCA Grant	3,325.00	-	3,325.00
Total	3,493,060.62	3,500,170.01	(7,109.39)

County of Frederick
General Fund
August 31, 2012

(7) Federal Revenue	FY13	FY12	Increase/Decrease
Federal Forfeited Assets	182.80	16,872.76	(16,689.96)
Federal Grants Sheriff	2,331.18	3,348.02	(1,016.84)
Total	2,513.98	20,220.78	(17,706.80)

(8) Expenditures

The VRS increase effective 7/1/12 directly impacted the \$440,501.66 increase of FY13 expenditures. Transfers decreased \$24,569.85 in total. See chart below:

(9) Transfers Increased \$24,569.85	FY13	FY12	Increase/Decrease
Fringe Benefits(Insurance)	0.00	(52.79)	52.79
School Operating	167,637.37	-	167,637.37
Debt Service County	125,181.16	181,631.76	(56,450.60)
Operational Transfers	216,808.79	303,478.50	(86,669.71)
Total	509,627.32	485,057.47	24,569.85

*1

*1 Timing of encumbrance transfer.

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

ASSETS	FY2013 <u>8/31/12</u>	FY2012 <u>8/31/11</u>	Increase <u>(Decrease)</u>
Cash	4,992,175.94	4,090,723.19	901,452.75 *1
Accounts Receivable Other	0.00	233.35	(233.35)
GL controls(est.rev/est.exp)	<u>(856,688.93)</u>	<u>(452,925.74)</u>	<u>(403,763.19)</u>
 TOTAL ASSETS	 <u>4,135,487.01</u>	 <u>3,638,030.80</u>	 <u>497,456.21</u>
 LIABILITIES			
Accrued Operating Reserve Costs	<u>2,004,040.97</u>	<u>1,871,308.00</u>	<u>132,732.97</u>
 TOTAL LIABILITIES	 <u>2,004,040.97</u>	 <u>1,871,308.00</u>	 <u>132,732.97</u>
 EQUITY			
Fund Balance Reserved			
Encumbrances Undesignated	158,489.14	76,314.26	82,174.88
Fund Balance	<u>1,972,956.90</u>	<u>1,690,408.54</u>	<u>282,548.36</u>
 TOTAL EQUITY	 <u>2,131,446.04</u>	 <u>1,766,722.80</u>	 <u>364,723.24</u>
 TOTAL LIABILITY & EQUITY	 <u>4,135,487.01</u>	 <u>3,638,030.80</u>	 <u>497,456.21</u>

NOTES:

*1 The cash increase can be attributed to an increase in revenue and fund balance.

Current Unrecorded Accounts Receivable-	<u>FY2013</u>
Prisoner Billing:	31,645.30
Compensation Board Reimbursement 8/12	<u>431,117.76</u>
 Total	 462,763.06

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 8/31/12

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	<u>Appropriated</u>	FY2013 8/31/12 <u>Actual</u>	FY2012 8/31/11 <u>Actual</u>	YTD Actual <u>Variance</u>
Interest	-	-	274.93	(274.93)
Supervision Fees	55,399.00	6,465.00		
Drug Testing Fees	5,506.00	1,025.00		
Work Release Fees	499,800.00	31,116.61	33,896.19	(2,779.58)
Prisoner Fees Other Localities	0.00	0.00	0.00	0.00
Federal Bureau Of Prisons	0.00	0.00	0.00	0.00
Local Contributions	4,999,995.00	1,318,441.75	416,762.00	901,679.75 *1
Miscellaneous	12,446.00	2,556.85	3,591.69	(1,034.84)
Phone Commissions	126,000.00	0.00	6,952.40	(6,952.40)
Food & Staff Reimb. Juv.Det.Ctr v.Det.Ctr.	96,000.00	7,081.25	0.00	7,081.25
Elec.Monitoring Part.Fees	83,767.00	0.00	2,948.57	(2,948.57)
Employee Meal Supplements	500.00	0.00	0.00	0.00
Share of Jail Cost Commonwealth	975,355.00		0.00	
Medical & Health Reimb.	51,237.00	5,289.33	3,350.69	1,938.64
Sale of Salvage	0.00	0.00	0.00	0.00
Shared Expenses CFW Jail	5,003,495.00	419,496.83	409,706.82	9,790.01
State Grants	242,915.00	0.00	0.00	0.00
Local Offender Probation	238,888.00	0.00		
DOC Contract Beds	0.00	0.00	3,756.00	(3,756.00)
Bond Proceeds	0.00	0.00	0.00	0.00
Transfer from General Fd,	3,981,493.00	1,049,874.50	933,377.50	116,497.00
TOTAL REVENUES	<u>16,372,796.00</u>	<u>2,841,347.12</u>	<u>1,814,616.79</u>	<u>1,019,240.33</u>
EXPENDITURES:	<u>17,387,974.07</u>	<u>2,542,571.68</u>	<u>2,309,628.91</u>	<u>232,942.77</u>
Excess(Deficiency)of revenues over expenditures		298,775.44	(495,012.12)	793,787.56
FUND BALANCE PER GENERAL LEDGER		<u>1,674,181.46</u>	<u>2,185,420.66</u>	<u>(511,239.20)</u>
Fund Balance Adjusted To Reflect Income Statement @ 8/31/12		1,972,956.90	1,690,408.54	282,548.36

*1 Timing of first quarter billing received in August 2012 and September 2011.

County of Frederick
Fund 12 Landfill
August 31, 2012

ASSETS	FY2013 8/31/12	FY2012 8/31/11	Increase (Decrease)
Cash	28,699,006.21	28,991,715.51	(292,709.30) *1
Receivables:			
Accounts Receivable			
Fees	655,404.65	631,691.99	23,712.66 *2
Accounts Receivable Other	133.00	228.00	(95.00)
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>(2,846,123.95)</u>	<u>(3,392,452.50)</u>	<u>546,328.55</u>
TOTAL ASSETS	<u>46,361,920.60</u>	<u>44,411,575.77</u>	<u>1,950,344.83</u>
LIABILITIES			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	122,588.76	105,998.08	16,590.68
Accrued Remediation Costs	11,653,036.50	11,545,003.93	108,032.57 *4
Retainage Payable	359,969.95	176,295.67	183,674.28
Deferred Revenue Misc.Charges	<u>133.00</u>	<u>228.00</u>	<u>(95.00)</u>
TOTAL LIABILITIES	<u>12,135,728.21</u>	<u>11,827,525.68</u>	<u>308,202.53</u>
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	700,588.22	1,088,017.50	(387,429.28) *5
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>23,667,162.17</u>	<u>21,637,590.59</u>	<u>2,029,571.58</u> *6
TOTAL EQUITY	<u>34,226,192.39</u>	<u>32,584,050.09</u>	<u>1,642,142.30</u>
TOTAL LIABILITY AND EQUITY	<u>46,361,920.60</u>	<u>44,411,575.77</u>	<u>1,950,344.83</u>

NOTES:

*1 The decrease in cash includes FY12 capital project payments that were disbursed in FY13.

*2 Receivables at 8/31/12 increased \$23,712.66. Landfill charges for 8/12 were \$460,204.84 compared to \$422,292.56 at 8/11 for an increase of \$37,912.28. The delinquent fees at 8/12 were \$192,631.68 compared to \$187,001.16 at 8/11 for an increase of \$5,630.52.

*3 The depreciation for FY11 is reflected in the total. Audit adjustments for FY12 will be completed in September.

*4 Accrued remediation increased \$108,032.57 and includes \$104,871.00 for post closure costs and \$3,161.57 interest.

*5 Encumbrances decreased \$387,429.28. The encumbrance balance at 8/31/12 was \$700,588.22 and includes \$33,902.17 for partial MSW capping, \$616,233.03 for the clay borrow development; CDD cell liner, and drain improvement, and a 2012 Ford F250 at a cost of \$50,453.02.

*6 Total fund balance increased \$2,029,571.58. The beginning fund balance was \$25,906,408.20 that includes adjusting entries; budget controls for FY13(2,836,732.00), and the year to date revenue less expenses \$597,485.97.

County of Frederick
 Comparative Statement of Revenue, Expenditures
 and Changes in Fund Balance
 August 31, 2012

FUND 12 LANDFILL REVENUES		FY13 8/31/12 <u>Actual</u>	FY12 8/31/11 <u>Actual</u>	YTD Actual <u>Variance</u>
	<u>Appropriated</u>			
Interest Charge	0.00	887.27	972.95	(85.68)
Interest on Bank Deposits	40,000.00	0.00	663.17	(663.17)
Salvage and Surplus	0.00	25,931.10	37,544.00	(11,612.90)
Sanitary Landfill Fees	4,565,400.00	775,082.52	765,453.62	9,628.90
Charges to County	0.00	63,146.56	58,192.93	4,953.63
Charges to Winchester	0.00	19,108.96	15,031.28	4,077.68
Tire Recycling	70,000.00	24,805.16	21,164.43	3,640.73
Reg. Recycling Electronics	40,000.00	12,077.00	8,938.00	3,139.00
Miscellaneous	0.00	0.00	0.00	0.00
Wheel Recycling	120,000.00	0.00	100.00	(100.00)
Charges for RTOP	0.00	0.00	0.00	0.00
Renewable Energy Credits	0.00	0.00	0.00	0.00
Landfill Gas To Electricity	554,048.00	95,631.99	116,008.41	(20,376.42)
Waste Oil Recycling		2,571.34		
State Reimbursement Tire Operation	0.00	0.00	0.00	0.00
TOTAL REVENUES	5,389,448.00	1,019,241.90	1,024,068.79	(7,398.23)
Operating Expenditures	4,865,680.00	333,082.29	290,652.24	42,430.05
Capital Expenditures	4,070,480.17	88,673.64	1,402,762.47	(1,314,088.83)
TOTAL Expenditures	8,936,160.17	421,755.93	1,693,414.71	(1,271,658.78)
Excess(deficiency)of revenue over expenditures		597,485.97	(669,345.92)	1,266,831.89
Fund Balance Per General Ledger		23,069,676.20	22,306,936.51	762,739.69
FUND BALANCE ADJUSTED		23,667,162.17	21,637,590.59	2,029,571.58



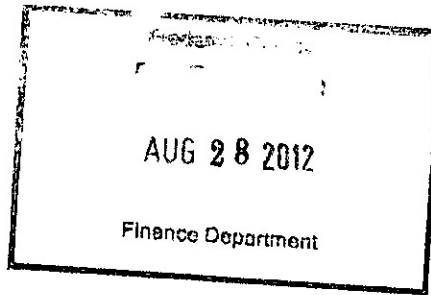
NORTHERN VIRGINIA
4-H EDUCATIONAL & CONFERENCE CENTER

600 4-H Center Drive • Front Royal, VA 22630
Phone: (540) 635-7171 • Fax: (540) 635-6876

August 24, 2012



Mr. John Riley
County Administrator
107 N. Kent Street
Winchester, VA 22601



Dear John:

On behalf of the Board of Directors of the Northern Virginia 4-H Educational and Conference Center I would like to sincerely thank you, the Frederick County Board of Supervisors and the citizens of Frederick County for your recent check for \$3,825.00 for FY 13. You will find enclosed receipt #013905 for your records.

Thank you again John for your continued recommendation to keep the 4-H Center in the Frederick County budget. Please express our appreciation to your Board members and assure them this contribution will be used very judiciously.

With much appreciation,

Nora Belle Comer
Executive Director

Enclosure

 RCS RPS GAF

 BME GFF CEC

Assistant to: _____

Finance Dept. DATE: 8/28/12

ORIGINAL FILE _____

To: Frederick County Board of Supervisors
From: Patrick Chase Milner, Manager of Stewardship
Shenandoah Valley Battlefields Foundation
Date: August 30, 2012
Subject: Star Fort – 2012 Report

The Shenandoah Valley Battlefields Foundation (SVBF) is pleased to submit this report on the stabilization and restoration measures undertaken at Star Fort using the collected assessment funds distributed by the County to the Foundation. These funds received in July, in the amount of \$12,868, were derived from the mandatory assessments on the lots in the Star Fort Subdivision for the preservation, operation, and maintenance of the Star Fort collected for the prior fiscal year.

The Battlefields Foundation's work at Star Fort is guided by Frederick County's Conceptual Plan for Star Fort Management and Interpretation (2000), which provides guidelines for the stabilization and restoration of the site's earthworks, the development and installation of a trail system and interpretive signage, and construction of a small parking area to open the site for visitors.

A summary of the Star Fort Project to date:

- In 2007, a boundary fence was installed to secure the property, funded in part by the county.
- In 2008, the Foundation unveiled a new Virginia Civil War Trails sign on the property to introduce the fort to neighbors and visitors.
- In 2009, a local Eagle Scout coordinated a cleanup project at the site.
- In 2010, \$23,671.64 of funds collected by Frederick County was utilized for Park Day clean-up, extensive invasive vegetation removal and a foliar herbicide application.
- In 2011, \$12,581 of funds collected by Frederick County was utilized for stump grinding, invasive plant removal, and grass establishment on the earthworks.

Using this third year of funding as provided by Frederick County, the Battlefields Foundation followed the Star Fort Conceptual Plan Phase Two (Emergency Site Protection and Resource Stabilization) and Phase Three (Enhanced Site Interpretation and Access) guidelines to implement our FY012 project and interpretation objectives. SVBF staff maximized the use of the collected funds by splitting the funds into a 50:50 allocation for anticipated stewardship and interpretation development costs, which then was used as matching funds to leverage additional grant opportunities.

We are happy to announce that this month we received a \$5,000 grant from the American Civil War Sesquicentennial Tourism Marketing Program for interpretive development at Star Fort, and that we have also received partner pledges of \$500 to support the project.

This year marked the first successful growing season of established turf grasses on the restored earthworks of Star Fort, which now brings forth a new management regime of seasonal mowing and weeding responsibilities required each year.

Also, Shenandoah Valley Battlefields continues its partnership with volunteers from the Congregational Community Action Project (CCAP) who are permitted to cut and remove cords of firewood for home heating by residents in need within the Frederick County area.

In 2012, Frederick County funds were utilized to rehabilitate and enhance Star Fort as shown in the attached budget.

This year's total allocated costs to date for the Star Fort project using funds appropriated by the County is \$10,044, leaving a balance of \$2,824 that is planned to be put toward further landscape management efforts this fall. This balance does not include SVBF staff time expenses incurred as of to date.

In 2013, we plan to undertake the following tasks in preparation for the grand opening of the property to the general public during the June 2013 Sesquicentennial of Star Fort's role in the Second Battle of Winchester in 1863.

- Interpretive trail, wayside signage, and parking area development
- Self-guided tours using mobile apps and website development
- Mowing, weeding, and herbicide spraying to clear understory and prevent non-native plant establishment
- Living history demonstrations
- Scouting conservation award projects

We greatly appreciate the cooperation from Frederick County and the residents of the Star Fort Subdivision in our ongoing preservation and interpretation effort at Star Fort as we endeavor to make the site available to the community and visitors for next year's Sesquicentennial commemoration.

SHENANDOAH VALLEY BATTLEFIELDS FOUNDATION
Star Fort -- Site Protection and Resource Stabilization
BUDGET WORKSHEET

8/28/2012

FREDERICK COUNTY FISCAL YEAR 2012 (July 1, 2012-June 30, 2013)

CATEGORY	Timeline	Applicant	Total
LANDSCAPING MANAGEMENT			
Mowing	30-Jun-12	Big Brad & Little Brad Lawn Services	\$360
Mowing, Weeding, Brush Removal, Earthwork Restoration, Trail Development	2-Aug-12	Arnette Landscapes, Inc.	\$3,050
Consulting Labor Work Day #2	Planned for Sept.-Oct.	Arnette Landscapes, Inc.	TBD
INTERPRETATION DEVELOPMENT			
Trails and Wayside Signage	Oct.-May 2013	TBD	\$6,434
SVBF INTERNAL EXPENSES			
Travel Expenses			\$103
Lodging Expenses			\$97
TOTAL ACTUAL COSTS*			\$10,044

Star Fort Project Area covers 3.15 acres

** In the Conceptual Plan for Star Fort Management and Interpretation(2000), costs of Phase Two Site Protection and Resource Stabilization was estimated at \$192,769, and costs of Phase Three Enhanced Site Interpretation and Access was estimated at \$153,730.*

PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	\$ TOTAL \$	APPRVD BY	PO Description
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21237	005267	HETZER INC C WILLIAM	4012-042040-8900-000-000-	8/16/2010	3,116,710.00			Partial Capping MSW Landfill
21237	005267	HETZER INC C WILLIAM	4012-042040-8900-000-000-	11/18/2010	10,958.80			Regrading Northeast Side of
21237	005396	EB & T FINANCIAL FSB	4012-042040-8900-000-000-	11/23/2010	65,000.00-			
21237	005396	EB & T FINANCIAL FSB	4012-042040-8900-000-000-	11/23/2010	64,751.42-			
21237	005396	EB & T FINANCIAL FSB	4012-042040-8900-000-000-	11/23/2010	65,000.00-			
21237	005396	EB & T FINANCIAL FSB	4012-042040-8900-000-000-	11/23/2010	65,000.00-			
21237	005396	EB & T FINANCIAL FSB	4012-042040-8900-000-000-	12/20/2010	99,000.00-			
21237	005396	EB & T FINANCIAL FSB	4012-042040-8900-000-000-	12/20/2010	99,000.00-			
21237	005396	EB & T FINANCIAL FSB	4012-042040-8900-000-000-	12/20/2010	99,000.00-			
21237	005396	EB & T FINANCIAL FSB	4012-042040-8900-000-000-	12/20/2010	19,591.87-			
21237	005396	EB & T FINANCIAL FSB	4012-042040-8900-000-000-	12/20/2010	99,000.00-			
21237	005396	EB & T FINANCIAL FSB	4012-042040-8900-000-000-	12/20/2010	99,000.00-			
21237	005396	EB & T FINANCIAL FSB	4012-042040-8900-000-000-	1/20/2011	99,000.00-			
21237	005396	EB & T FINANCIAL FSB	4012-042040-8900-000-000-	1/20/2011	99,000.00-			
21237	005396	EB & T FINANCIAL FSB	4012-042040-8900-000-000-	1/20/2011	5,810.92-			
21237	005396	EB & T FINANCIAL FSB	4012-042040-8900-000-000-	1/20/2011	99,000.00-			
21237	005396	EB & T FINANCIAL FSB	4012-042040-8900-000-000-	1/20/2011	99,000.00-			
21237	005396	EB & T FINANCIAL FSB	4012-042040-8900-000-000-	1/20/2011	99,000.00-			
21237	005396	EB & T FINANCIAL FSB	4012-042040-8900-000-000-	1/20/2011	99,000.00-			
21237	005396	EB & T FINANCIAL FSB	4012-042040-8900-000-000-	2/23/2011	82,914.78-			
21237	005396	EB & T FINANCIAL FSB	4012-042040-8900-000-000-	6/22/2011	95,000.00-			
21237	005396	EB & T FINANCIAL FSB	4012-042040-8900-000-000-	6/22/2011	95,000.00-			
21237	005396	EB & T FINANCIAL FSB	4012-042040-8900-000-000-	6/22/2011	95,000.00-			
21237	005396	EB & T FINANCIAL FSB	4012-042040-8900-000-000-	6/22/2011	38,027.02-			
21237	005396	EB & T FINANCIAL FSB	4012-042040-8900-000-000-	6/22/2011	95,000.00-			
21237	005396	EB & T FINANCIAL FSB	4012-042040-8900-000-000-	6/22/2011	95,000.00-			
21237	005396	EB & T FINANCIAL FSB	4012-042040-8900-000-000-	7/21/2011	95,000.00-			
21237	005396	EB & T FINANCIAL FSB	4012-042040-8900-000-000-	7/21/2011	95,000.00-			
21237	005396	EB & T FINANCIAL FSB	4012-042040-8900-000-000-	7/21/2011	79,732.47-			
21237	005396	EB & T FINANCIAL FSB	4012-042040-8900-000-000-	7/21/2011	95,000.00-			
21237	005396	EB & T FINANCIAL FSB	4012-042040-8900-000-000-	8/24/2011	95,000.00-			
21237	005396	EB & T FINANCIAL FSB	4012-042040-8900-000-000-	8/24/2011	95,000.00-			
21237	005396	EB & T FINANCIAL FSB	4012-042040-8900-000-000-	8/24/2011	12,999.02-			
21237	005396	EB & T FINANCIAL FSB	4012-042040-8900-000-000-	8/24/2011	95,000.00-			
21237	005267	HETZER INC C WILLIAM	4012-042040-8900-000-000-	9/30/2011	66,269.50			See Attached documents
21237	007822	BANK OF AMERICA N A	4012-042040-8900-000-000-	10/20/2011	95,000.00-			
21237	007822	BANK OF AMERICA N A	4012-042040-8900-000-000-	10/20/2011	29,199.43-			
21237	007822	BANK OF AMERICA N A	4012-042040-8900-000-000-	10/20/2011	95,000.00-			
21237	007822	BANK OF AMERICA N A	4012-042040-8900-000-000-	10/20/2011	24,257.59-			
21237	007822	BANK OF AMERICA N A	4012-042040-8900-000-000-	10/20/2011	95,000.00-			
21237	005267	HETZER INC C WILLIAM	4012-042040-8900-000-000-	10/28/2011	82,992.00			see attached documents
21237	005267	HETZER INC C WILLIAM	4012-042040-8900-000-000-	11/09/2011	54,305.50			See attachments
21237	007822	BANK OF AMERICA N A	4012-042040-8900-000-000-	12/21/2011	78,842.40-			
21237	007822	BANK OF AMERICA N A	4012-042040-8900-000-000-	1/20/2012	51,590.23-			
21237	005267	HETZER INC C WILLIAM	4012-042040-8900-000-000-	4/24/2012	58,975.50			see attached documents
21237	005267	HETZER INC C WILLIAM	4012-042040-8900-000-000-	11/21/2011	62,956.03-			see attached documents
21237	007822	BANK OF AMERICA N A	4012-042040-8900-000-000-	6/21/2012	56,026.25-			
21237	005267	HETZER INC C WILLIAM	4012-042040-8900-000-000-	7/20/2012	45,608.40-			
21237	005267	HETZER INC C WILLIAM	4012-042040-8900-000-000-	7/20/2012	90,000.00-	33,902.17		

						33,902.17 *		
21303	005006	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-065-	6/27/2011	600,195.00			REHAB R/W 14-32 CONSTR PHASE
21303	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-065-	9/13/2011	22,368.28-			
21303	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-065-	10/12/2011	13,268.37-			
21303	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-065-	11/10/2011	56,209.62-			
21303	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-065-	12/12/2011	64,006.33-			
21303	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-065-	12/27/2011	143,557.27-			
21303	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-065-	2/10/2012	75,910.25-			
21303	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-065-	2/10/2012	7,847.87-			
21303	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-065-	3/26/2012	19,502.94-			
21303	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-065-	4/24/2012	10,212.92-			
21303	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-065-	5/24/2012	34,421.52-			
21303	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-065-	6/26/2012	23,954.01-			
21303	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-065-	7/12/2012	1,660.25-	127,275.37		

						127,275.37 *		
21304	007820	RIFENBURG CONSTRUCTION	4085-081030-8801-000-065-	6/27/2011	6,962,376.00			REHAB R/W 14-32 CONSTRUCTION
21304	007820	RIFENBURG CONSTRUCTION	4085-081030-8801-000-065-	10/12/2011	410,739.86-			
21304	007820	RIFENBURG CONSTRUCTION	4085-081030-8801-000-065-	11/10/2011	808,957.80-			
21304	007820	RIFENBURG CONSTRUCTION	4085-081030-8801-000-065-	12/12/2011	2,704,288.84-			
21304	007820	RIFENBURG CONSTRUCTION	4085-081030-8801-000-065-	1/10/2012	2,015,556.48-			

PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	\$ TOTAL \$	APPRVD BY	PO Description
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21304	007820	RIFENBURG CONSTRUCTION	4085-081030-8801-000-065-	1/24/2012	12,245.50-			
21304	007820	RIFENBURG CONSTRUCTION	4085-081030-8801-000-065-	2/10/2012	73,170.43-			
21304	007820	RIFENBURG CONSTRUCTION	4085-081030-8801-000-065-	2/22/2012	60,000.00			Winter Seeding and Increased
21304	007820	RIFENBURG CONSTRUCTION	4085-081030-8801-000-065-	3/30/2012	10,320.00			Install Distance Remaining
21304	007820	RIFENBURG CONSTRUCTION	4085-081030-8801-000-065-	6/12/2012	643,566.25-			
21304	007820	RIFENBURG CONSTRUCTION	4085-081030-8801-000-065-	7/12/2012	3,836.90-	360,333.94		

						360,333.94 *		
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	7/29/2011	6,451,710.00			LAKE HOLIDAY DFM SPILLWAY REP.
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	10/12/2011	158,190.19-			
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	11/23/2011	209,922.63-			
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	12/05/2011	82,000.00			Addition of 4th Siphon
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	12/21/2011	58,580.00			Riprap channel
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	12/27/2011	207,952.34-			
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	1/24/2012	156,590.31-			
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	2/24/2012	388,901.21-			
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	3/26/2012	438,642.96-			
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	5/24/2012	445,946.04-	4,222,959.00		
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	6/26/2012	363,185.32-	-----		
						4,222,959.00 *		
21365	003868	PERRY ENGINEERING CO INC	4012-042040-8900-000-000-	3/30/2012	936,720.00			CID LF AREA 1, PH 3 PROJECT
21365	003868	PERRY ENGINEERING CO INC	4012-042040-8900-000-000-	6/06/2012	49,797.86-			
21365	003868	PERRY ENGINEERING CO INC	4012-042040-8900-000-000-	6/06/2012	10,187.80-			
21365	003868	PERRY ENGINEERING CO INC	4012-042040-8900-000-000-	7/25/2012	200,656.34-	676,078.00		

						676,078.00 *		
21366	005769	MINICIPAL EMERGENCY SERVI	4010-035050-5410-000-000-	3/30/2012	2,224.96			GLOBE SHADOW FIRE BOOTS
21366	005769	MINICIPAL EMERGENCY SERVI	4010-035050-5410-000-000-	3/30/2012	559.22			PRO WARRINGTON FIRE BOOT #3009
21366	005769	MINICIPAL EMERGENCY SERVI	4010-035050-5410-000-000-	3/30/2012	366.26			PRO WARRINGTON STATION BOOTS
21366	005769	MINICIPAL EMERGENCY SERVI	4010-035050-5410-000-000-	7/20/2012	2,256.74-			
21366	005769	MINICIPAL EMERGENCY SERVI	4010-035050-5410-000-000-	7/20/2012	577.37-			
21366	005769	MINICIPAL EMERGENCY SERVI	4010-035050-5410-000-000-	7/20/2012	407.35-	91.02-		

						91.02*		
21372	007277	CFS	4010-071090-5413-000-000-	4/17/2012	3,392.40			SODIUM HYPOCHLORITE
21372	007277	CFS	4010-071090-5413-000-000-	8/21/2012	498.10-	2,894.30		
21372	007277	CFS	4010-071100-5413-000-000-	4/17/2012	4,381.85			SODIUM HYPOCHLORITE
21372	007277	CFS	4010-071100-5413-000-000-	8/21/2012	1,230.80-	3,151.05		

						6,045.35 *		
21378	008154	OAK SECURITY GROUP LLC	4010-071090-5413-000-000-	5/08/2012	6,219.99			COMBINATION CORE MEBCO X4 OAK
21378	008154	OAK SECURITY GROUP LLC	4010-071090-5413-000-000-	5/08/2012	22.02			CUT MEBCO X4 CONTROL KEY
21378	008154	OAK SECURITY GROUP LLC	4010-071090-5413-000-000-	5/08/2012	164.25			CUT MEBCO X4 GM KEY
21378	008154	OAK SECURITY GROUP LLC	4010-071090-5413-000-000-	5/08/2012	151.68			KEY SERIALIZATION
21378	008154	OAK SECURITY GROUP LLC	4010-071090-5413-000-000-	7/20/2012	6,577.03-	19.09-		

						19.09*		
21381	002804	RECREONICS CORPORATION	4010-071100-5413-000-000-	5/16/2012	3,848.40			COMPETITOR RACING LANE-25 MIR
21381	002804	RECREONICS CORPORATION	4010-071100-5413-000-000-	5/16/2012	.00			COMPETITOR RACING LANES
21381	002804	RECREONICS CORPORATION	4010-071100-5413-000-000-	8/21/2012	3,848.40-	.00		

						.00 *		
21385	005769	MINICIPAL EMERGENCY SERVI	4010-035050-5413-000-000-	5/24/2012	2,000.00			SCOTT SCBA AIR PAK - USED
21385	005769	MINICIPAL EMERGENCY SERVI	4010-035050-5413-000-000-	5/24/2012	1,200.00	3,200.00		SCOTT SCBA CYLINDERS

						3,200.00 *		
21386	003761	CARLYLE & ANDERSON	4017-081090-8001-000-000-	6/11/2012	5,600.00	5,600.00		HEAVY DUTY ROTARY MOWER

						5,600.00 *		

PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	\$ TOTAL \$	APPRVD BY	PO Description
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21387	006204	W-L CONSTRUCTION &	4027-012270-5413-000-006-	6/12/2012	1,519,817.00	1,519,817.00		VALLEY PK PIP RENAISSANCE CIR
						1,519,817.00 *		
21388	006859	SOUTHERN PLAYGROUND INC	4010-071040-5412-000-000-	6/12/2012	717.26			5025P-40" SQ DECK ASSEMBLY
21388	006859	SOUTHERN PLAYGROUND INC	4010-071040-5412-000-000-	6/12/2012	4,492.00			SQUARE DECK - STOCK # 60055
21388	006859	SOUTHERN PLAYGROUND INC	4010-071040-5412-000-000-	6/12/2012	3,908.00			HURRICANE SLIDE W/RUNG 6'
21388	006859	SOUTHERN PLAYGROUND INC	4010-071040-5412-000-000-	6/12/2012	92.39			TRANSFER HANDLE 27 1/2" HI
21388	006859	SOUTHERN PLAYGROUND INC	4010-071040-5412-000-000-	6/12/2012	688.00			3'0" CURVED ZIP SLIDE
21388	006859	SOUTHERN PLAYGROUND INC	4010-071040-5412-000-000-	6/12/2012	1,239.24	11,136.89		FREIGHT
						11,136.89 *		
21389	008046	VIRGINIA BUSINESS SYSTEMS	4010-012090-8007-000-000-	6/19/2012	3,509.45			A1UE011 BIZHUB 363 MFP COPIER
21389	008046	VIRGINIA BUSINESS SYSTEMS	4010-012090-8007-000-000-	6/19/2012	674.40			A1V4WY2 PC-208 PAPER FEED CASS
21389	008046	VIRGINIA BUSINESS SYSTEMS	4010-012090-8007-000-000-	6/19/2012	1,050.00			A0HWY2 FS-527 FLOOR FINISHER
21389	008046	VIRGINIA BUSINESS SYSTEMS	4010-012090-8007-000-000-	6/19/2012	604.80			A2ZM011 - FK-508 FAX BOARD
21389	008046	VIRGINIA BUSINESS SYSTEMS	4010-012090-8007-000-000-	6/19/2012	72.00	5,910.65		A2A0WY0 - MK-726 FAX MOUNT KIT
						5,910.65 *		
21390	005995	MID-ATLANTIC WASTE SYSTEM	4010-042030-8006-000-000-	6/19/2012	29,000.00			BUCK'S 40YD RECEIVER CANS
21390	005995	MID-ATLANTIC WASTE SYSTEM	4010-042030-8006-000-000-	6/19/2012	2,000.00	31,000.00		SHIPPING/FREIGHT 2 LGDS
						31,000.00 *		
21391	008285	VELOCITY SYSTEMS	4010-035050-5409-000-000-	6/25/2012	900.00			ASSAULT ARMOR CARRIER
21391	008285	VELOCITY SYSTEMS	4010-035050-5409-000-000-	6/25/2012	1,600.00			CONCEALABLE BODY ARMOR
21391	008285	VELOCITY SYSTEMS	4010-035050-5409-000-000-	6/25/2012	570.00			LE ACTIVE SHOOTER CHEST RIG
21391	008285	VELOCITY SYSTEMS	4010-035050-5409-000-000-	6/25/2012	300.00			MAYFLOWER ARMOR CARRIER
21391	008285	VELOCITY SYSTEMS	4010-035050-5409-000-000-	6/25/2012	190.00			LE ACTIVE SHOOTER CHEST RIG
21391	008285	VELOCITY SYSTEMS	4010-035050-5409-000-000-	6/25/2012	60.00	3,620.00		POLICE PLACARD
						3,620.00 *		
21392	008286	BULLEX DIGITAL SAFETY	4010-035050-5413-000-000-	6/25/2012	3,875.00			BULLEX S36000 SOME GENERATOR
21392	008286	BULLEX DIGITAL SAFETY	4010-035050-5413-000-000-	6/25/2012	498.00			#S3R002 WIRELESS REMOTE S36000
21392	008286	BULLEX DIGITAL SAFETY	4010-035050-5413-000-000-	6/25/2012	402.00			#SL010L SMOKE LIQUID (10L)
21392	008286	BULLEX DIGITAL SAFETY	4010-035050-5413-000-000-	6/25/2012	209.32	4,984.32		SHIPPING
						4,984.32 *		
21393	004243	MARYLAND FIRE EQUIPMENT	4010-035050-5410-000-000-	6/25/2012	1,379.00			CAIRNS HELMT #C-TRD-B1E2A2220
21393	004243	MARYLAND FIRE EQUIPMENT	4010-035050-5410-000-000-	6/25/2012	1,344.00			CAIRNS HELMT #C-TRD-7152A2220
21393	004243	MARYLAND FIRE EQUIPMENT	4010-035050-5410-000-000-	6/25/2012	50.00	2,773.00		SHIPPING
						2,773.00 *		
21394	004569	DELL MARKETING L P	4010-012100-5401-000-000-	6/26/2012	839.31			DELL OPTIPLEX 580 PC W/MONITOR
21394	004569	DELL MARKETING L P	4010-012100-5401-000-000-	6/26/2012	700.03			DELL OPTIPLEX 580 PC NCMONITOR
21394	004569	DELL MARKETING L P	4010-012100-5401-000-000-	6/26/2012	2,291.46	3,830.80		DELL OPTIPLEX 390 PC W/MONITOR
						3,830.80 *		
21395	001308	HAGEMeyer NORTH AMERICA	4010-035050-5605-000-002-	6/27/2012	574.91			EDWARDS & CROMWELL KIT A-1
21395	001308	HAGEMeyer NORTH AMERICA	4010-035050-5605-000-002-	6/27/2012	228.57			EDWARDS & CROMWELL KIT A-2
21395	001308	HAGEMeyer NORTH AMERICA	4010-035050-5605-000-002-	6/27/2012	556.62			EDWARDS & CROMWELL KIT C-1
21395	001308	HAGEMeyer NORTH AMERICA	4010-035050-5605-000-002-	6/27/2012	381.01			EDWARDS & CROMWELL KIT C-2
21395	001308	HAGEMeyer NORTH AMERICA	4010-035050-5605-000-002-	6/27/2012	340.77			EDWARDS & CROMWELL KIT C-3
21395	001308	HAGEMeyer NORTH AMERICA	4010-035050-5605-000-002-	6/27/2012	291.99			EDWARDS & CROMWELL KIT D
21395	001308	HAGEMeyer NORTH AMERICA	4010-035050-5605-000-002-	6/27/2012	384.67			EDWARDS & CROMWELL KIT E
21395	001308	HAGEMeyer NORTH AMERICA	4010-035050-5605-000-002-	6/27/2012	246.09			TEAM PLUG & WEDGE KIT PW60
21395	001308	HAGEMeyer NORTH AMERICA	4010-035050-5605-000-002-	6/27/2012	332.81			TEAM MAXIWEDGE KIT MW104
21395	001308	HAGEMeyer NORTH AMERICA	4010-035050-5605-000-002-	6/27/2012	.00	3,337.44		SHIPPING INCLUDED
						3,337.44 *		

PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	\$ TOTAL \$	APPRVD BY	PO Description
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21396	004243	MARYLAND FIRE EQUIPMENT	4010-035050-5410-000-000-	6/27/2012	372.25			WORKRITE NOMEX PANTS A-CUT
21396	004243	MARYLAND FIRE EQUIPMENT	4010-035050-5410-000-000-	6/27/2012	2,815.70			WORKRITE NOMEX PANTS B-CUT
21396	004243	MARYLAND FIRE EQUIPMENT	4010-035050-5410-000-000-	6/27/2012	223.35			WORKRITE NOMEX PANTS WOMEN-CUT
21396	004243	MARYLAND FIRE EQUIPMENT	4010-035050-5410-000-000-	6/27/2012	480.00			WORKRITE NOMEX PANTS B-CUT
21396	004243	MARYLAND FIRE EQUIPMENT	4010-035050-5410-000-000-	6/27/2012	.00	3,891.30		SHIPPING

						3,891.30 *		
21397	008288	JOHN D PRELIER &	4010-035050-5411-000-000-	6/27/2012	15,777.36	15,777.36		TRN DIV BOOKS & RESOURCES

						15,777.36 *		
21398	005769	MUNICIPAL EMERGENCY SERVI	4010-035050-5407-000-000-	6/27/2012	5,359.99			SCOTT SCBA REPAIR PARTS
21398	005769	MUNICIPAL EMERGENCY SERVI	4010-035050-5407-000-000-	6/27/2012	140.01	5,500.00		SHIPPING - ESTIMATE

						5,500.00 *		
21399	008292	MIDLAND MANUFACTURING	4010-035050-5605-000-002-	6/28/2012	8,000.00			MIDLAND EMERGENCY RESPOSNE KIT
21399	008292	MIDLAND MANUFACTURING	4010-035050-5605-000-002-	6/28/2012	800.00	8,800.00		SHIPPING

						8,800.00 *		
21400	008293	TRUCK VAULT INC	4010-035050-5408-000-000-	6/28/2012	4,495.00			COMMADR6 #P-CHIAHNA-07C-06-C3
21400	008293	TRUCK VAULT INC	4010-035050-5408-000-000-	6/28/2012	595.00			#P-865 TABLE EXTENSION
21400	008293	TRUCK VAULT INC	4010-035050-5408-000-000-	6/28/2012	70.00			#P-591 LED DRAWER LIGHTING
21400	008293	TRUCK VAULT INC	4010-035050-5408-000-000-	6/28/2012	1,416.94-			GSA DISCOUNT
21400	008293	TRUCK VAULT INC	4010-035050-5408-000-000-	6/28/2012	395.00	4,138.06		FREIGHT

						4,138.06 *		
21401	005769	MUNICIPAL EMERGENCY SERVI	4010-035050-5410-000-000-	6/28/2012	9,827.31			5.11 TACTICAL UNIFORMS
21401	005769	MUNICIPAL EMERGENCY SERVI	4010-035050-5410-000-000-	6/28/2012	172.69	10,000.00		SHIPPING

						10,000.00 *		

						7,069,800.54 **		

Purchase Order Number	Date	Description	Amount
44772 PO	3/19/2012	WIDA ACCESS FOR ELLS TEST ORDER	11,922.00
44792 PO	3/19/2012	REPORTS BUNDLED REPORTS FOR HIGH SCHOOLS	1,050.00
44947 PO	5/9/2012	STUDENT REPORT LABELS - FLAT CHARGE	187.64
45060 PO	6/4/2012	WORKKEYS WRITING ASSESSMENT SCORING	210.00
50.1100.2.1.000.006067.00.18		TESTING MATERIALS	13,369.64
44842 PO	4/11/2012	INTERCOM CASES & ELECTRICAL TAPE	34.60
50.1100.3.3.000.006044.01.66		INSTRUCTIONAL SUPPLIES	34.60
43437 PO	5/27/2011	6001 COPIER/PRINTER/FAX - SPECIAL SERVICES	457.11
50.1310.3.2.000.005401.00.00		LEASE/RENT OF EQUIPMENT	457.11
45312 PO	6/28/2012	SLED BASED GUEST CHAIRS	1,326.00
50.1410.1.1.000.006014.05.00		OTHER OPERATING SUPPLIES	1,326.00
43446 PO	5/27/2011	6001 COPIER TEACHER PLANNING	722.76
50.1410.2.1.000.005401.07.00		LEASE/RENT OF EQUIPMENT	722.76
43639 PO	6/16/2011	THREE COPIERS - MP8001 & 5000 WORKROOMS	975.71
50.1410.2.1.000.005401.10.00		LEASE/RENT OF EQUIPMENT	975.71
43447 PO	5/27/2011	OFFICE CONNECTED COPIER 3350 \$258.23	1,042.41
50.1410.2.1.000.005401.14.00		LEASE/RENT OF EQUIPMENT	1,042.41
43462 PO	5/27/2011	COPIERS FOR THE SCHOOL-OFFICE, GUIDANCE, LIBRARY	805.27
50.1410.3.1.000.005401.01.00		LEASE/RENT OF EQUIPMENT	805.27
45064 PO	6/4/2012	REPAIRS TO GYM DIVIDERS AT EES	892.00
50.4200.9.0.000.003310.22.00		REPAIRS AND MAINTENANCE	892.00
44244 PO	9/16/2011	7001 COPIER FOR WORKROOM	448.72
50.1410.3.3.000.005401.34.00		LEASE/RENT OF EQUIPMENT	448.72
44930 PO	5/2/2012	BAYWEST TOILET TISSUE	2,375.80
50.4200.9.0.000.006005.00.00		JANITORIAL SUPPLIES	2,375.80
45082 PO	6/5/2012	ROOF AT JAMES WOOD MIDDLE SCHOOL	109,680.58
45082 PO	6/5/2012	ALTERNATE FOR ROOF AT JAMES WOOD MIDDLE	6,500.00
50.4200.9.0.000.008151.05.00		REPLACEMENT EQUIPMENT	116,180.58
44813 PO	3/30/2012	REPLACEMENT OF FIRE ALARM/SMOKE DETECTORS ADMIN BLDG	4,033.50
50.4200.9.0.000.008151.50.00		REPLACEMENT EQUIPMENT	4,033.50
44963 PO	5/14/2012	LABOR TO REPLACE LIGHTS AND BALLAST ON ATHLETIC FIELDS	3,750.00
44991 PO	5/18/2012	PRESSURE WASH, PATCH WORN AREAS & RE-LINE	8,734.00
50.4300.9.0.000.003310.01.00		REPAIRS AND MAINTENANCE	12,484.00
44964 PO	5/14/2012	LABOR TO REPLACE LIGHTS AND BALLAST ON ATHLETIC FIELDS	3,750.00
50.4300.9.0.000.003310.20.00		REPAIRS AND MAINTENANCE	3,750.00
43437 PO	5/27/2011	7001 COPIER IN ADMIN COPY ROOM \$388.94	388.94
50.4400.9.0.000.005401.50.00		LEASE/RENT OF EQUIPMENT	388.94
44679 MANPO	6/30/2012	FEE TO DEVELOP CONSTRUCTION DRAWINGS	1,333.42
50.6300.9.0.000.003194.00.56		PURCHASED SERVICES	1,333.42
45212 PO	6/18/2012	VIEWSONIC 19" WIDE LED	104.73
45227 PO	6/19/2012	VIEWSONIC 19" WIDE LED	6,912.18
50.8100.9.0.000.006014.00.00		OTHER OPERATING SUPPLIES	7,016.91
44558 PO	1/3/2012	ENERGY PERFORMANCE CONTRACT - JWHS	17,836.00

Purchase Order Number	Date	Description	Amount
44684 PO	2/16/2012	DESIGN FEES - JWHS STRUCTURAL RENOVATIONS	697.45
44857 PO	4/16/2012	SITE INSPECTIONS ON SHORING/BRACING	554.25
59.4200.9.0.000.008151.01.00		REPLACEMENT EQUIPMENT	19,087.70
44971 PO	5/14/2012	ENERGY PERFORMANCE CONTRACT - SHS	210,075.00
59.4200.9.0.000.008151.20.00		REPLACEMENT EQUIPMENT	210,075.00
45078 PO	6/5/2012	NEW FUEL PUMP SYSTEM	17,787.46
59.4200.9.0.000.008251.05.00		NEW EQUIPMENT	17,787.46
44856 PO	4/13/2012	VERIZON CABLE WORK	15,866.26
44881 PO	4/20/2012	ALTERNATE 1 - 1 1/2" ASPHALT SURFACE	72,424.77
44881 PO	4/20/2012	ALTERNATE 2 - ADA COMPLIANT CONCRETE RAMP	12,780.00
59.4300.9.0.000.003310.05.00		REPAIRS AND MAINTENANCE	101,071.03
44705 PO	2/24/2012	JWMS PARKING LOT/FOX DRIVE LIGHT PROJECT	300,000.00
44873 PO	4/18/2012	CABLE RELOCATION	7,827.38
44881 PO	4/20/2012	JWMS PARKING LOT MODIFICATIONS	185,309.30
60.6200.9.0.000.003000.05.00		PURCHASE SERVICES	493,136.68
44660 PO	2/8/2012	FEE FOR A/E SERVICES AND CONSTRUCTION ADMINISTRATION	4,188.00
60.6200.9.0.000.003100.05.00		CONTRACTED SERVICES	4,188.00
43506 PO	6/6/2011	FEE FOR A/E SERVICES ON TRANSPORTATION FACILITY	41,895.00
43578 PO	6/10/2011	FEE FOR GEOTECHNICAL ENGINEERING SERVICES	2,000.00
43795 PO	7/8/2011	FEE FOR CONSTRUCTION MONITORING OF TRANSPORTATION	25,005.05
44662 PO	2/9/2012	FEE FOR LEED FUNDAMENTAL COMMISSIONING	17,892.00
60.6300.9.0.000.003000.15.00		PURCHASED SERVICES	86,792.05
44684 PO	2/16/2012	FEE FOR A/E SERVICES ON JWHS STRUCTURAL RENOVATIONS	8,045.05
44706 PO	2/24/2012	SHORING AND BRACING OF JWHS WALLS	15,000.00
45201 PO	5/25/2012	JWHS STRUCTURAL RENOVATIONS	1,157,757.56
60.6500.9.0.000.008151.01.00		REPLACEMENT EQUIPMENT	1,180,802.61
44378 PO	10/24/2011	TRANSPORTATION FACILITY EQUIPMENT	159,648.00
60.6500.9.0.000.008251.15.00		NEW EQUIPMENT	159,648.00
43893 PO	7/18/2011	TRANSPORTATION FACILITY CONSTRUCTION	6,063,316.04
60.6500.9.0.000.008256.15.00		NEW BUILDINGS/MODULARS	6,063,316.04
45186 PO	6/14/2012	MATH TEXTBOOKS	3,366.43
45244 PO	6/18/2012	MATH TEXTBOOKS	9,209.30
93.1100.1.1.000.006020.00.00		TEXTBOOKS AND WORKBOOKS	12,575.73
		FUND 50 SUBTOTAL	167,637.37
		FUND 59 SUBTOTAL	348,021.19
		FUND 60 SUBTOTAL	7,987,883.38
		FUND 93 SUBTOTAL	12,575.73
		TOTAL ALL FUNDS	8,516,117.67