



COUNTY of FREDERICK

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: May 15, 2013
SUBJECT: Finance Committee Report and Recommendations

The Finance Committee met in the First Floor Conference Room at 107 North Kent Street on Wednesday, May 15, 2013 at 8:00 a.m. Member Richard Shickle was absent. (b) Items 1, 2, 4 and 6 were approved on consent agenda.

1. (b) The Sheriff requests a General Fund supplemental appropriation in the amount of \$2,820. This amount represents DARE donations. No local funds required. See attached memo, p. 4 – 5.
2. (b) The Sheriff requests a General Fund supplemental appropriation in the amount of \$500. This amount represents funds received for firing range use. No local funds required. See attached information, p. 6.
3. The Sheriff requests a General Fund supplemental appropriation in the amount of \$25,000 to cover overtime incurred through year end. See attached memo, p. 7. The committee recommends approval.
4. (b) The Department of Social Services requests a net General Fund reduction appropriation in the amount of \$352,416, of which all is State/Federal dollars. See attached information, p. 8 – 9.

5. The Fire & Rescue Chief requests a General Fund supplemental appropriation in the amount of \$14,834.61. This amount represents revenues collected in excess of budgeted amounts and will be used for overtime expenses through year end. No local funds required. See attached memo, p. 10. The committee recommends approval.
6. (b) The Fire & Rescue Chief requests a General Fund supplemental appropriation in the amount of \$200. This amount represents a donation to the department. See attached memo, p. 11.
7. The Fire & Rescue Chief requests the use of proffer funds and a General Fund supplemental appropriation in the amount of \$15,000 for station renovation and HVAC replacement at Clear Brook Fire Company. See attached memo, p. 12. The approved Proffer Policy is provided, see attached, p. 13. The committee recommends approval with the County providing procurement oversight and administration.
8. The Fire & Rescue Chief requests a change order to PO 21448 in the amount of \$875 for additional tile work. Procurement policy states that a change order that exceeds the original purchase order by more than 10% must be approved by the Board of Supervisors. See attached memo, p. 14. The committee recommends approval.
9. Outside agency contribution and Parks & Rec co-sponsorship information are provided for continued discussion. See attached information, p. 15 – 23. The committee recommends FY 2014 elimination of the contribution to Our Health and a reduction of the contribution to the Shenandoah Valley Discovery Museum to \$5,000. The committee will review all non-discretionary outside agency contributions for potential adjustments to the FY 2015 contributions.

10. The County Administrator provides the 2011 Frederick County Fire & Rescue Companies Audit Findings and Recommendations and requests discussion and recommendations. See attached information, p. 24. The committee recommends that each company submit a corrective action plan prior to the next scheduled donation disbursement in August 2013.

11. The County Attorney presented information on the amendment to the special assessment roll approved by the Russell 150 Community Development Authority. See attached information, p. 25 – 31. No action required.

INFORMATION ONLY

1. The Finance Director provides a Fund 10 Transfer report for April 2013. See attached, p. 32.

2. The Finance Director provides 4/30/13 financial statements. See attached, p. 33 – 43.

3. The Finance Director provides 5/9/13 General Fund fund balance report. See attached, p. 44.

Respectfully submitted,

FINANCE COMMITTEE

Bill Ewing

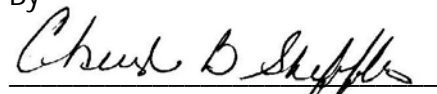
Charles DeHaven

Judy McCann-Slaughter

Ron Hottle

Gary Lofton

By



Cheryl B. Shiffler, Finance Director

Frederick County Sheriff's Office

ROBERT T. WILLIAMSON
Sheriff



MAJOR R. C. ECKMAN
Chief Deputy

1080 Coverstone Drive
Winchester, Virginia 22602

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

TO : Angela Whitacre, Treasurer's Office
FROM : Sheriff R. T. Williamson *RTW*
SUBJECT : Donations – DARE Program
DATE : April 29, 2013

COPY

Attached please find checks totaling \$1,990.00 from the elementary schools. These checks represent donations to the DARE program for the purchase of DARE t-shirts. We are requesting this amount be posted to revenue line: 3010-018990-0015 (100J).

A separate memo will be sent to Finance requesting appropriation into our operating budget.

Thank you.

*4-010-031020-5401-000-060
per Angie W.*

RTW/asw

Attachments

C.S. 4/30/13

Frederick County Sheriff's Office

ROBERT T. WILLIAMSON
Sheriff



MAJOR R. C. ECKMAN
Chief Deputy

1080 Coverstone Drive
Winchester, Virginia 22602

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

TO : Angela Whitacre, Treasurer's Office
FROM : Sheriff R. T. Williamson *RTW*
SUBJECT : Donations – DARE Program
DATE : May 6, 2013

COPY

Attached please find two checks totaling \$830.00. These checks represent donations from the elementary schools for the DARE program. We are requesting this amount be posted to revenue line: 3010-018990-0015 (100J).

A separate memo will be sent to Finance requesting appropriation.

Thank you.

4-010-031020-5401-000-000
per Angie W.

RTW/asw

Attachment

Cc: Finance

C.S.

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

COPY

TO : Angela Whitacre, Treasurer's Office
FROM : Sheriff R. T. Williamson *RTW*
SUBJECT : Quarterly Payment – Use of Range
DATE : April 29, 2013

Attached please find a check from the US Army Corp of Engineers in the amount of \$500.00. This represents the Corps quarterly payment for use of the firing range.

Please post this amount to revenue line: 3010-019110-0058 (10FL). A separate memo will be sent to Finance requesting appropriation.

Thank you

RTW/asw

Attachment

C.S. 4/30/13

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

May 6, 2013

Cheryl Shiffler – Director, Finance Department
Finance Committee

RE: Supplemental Appropriation – Overtime

Dear Ms. Shiffler and Committee Members:

In January we requested an additional budget appropriation in the amount of \$300,000.00 for overtime purposes. We were given a supplemental appropriation in the amount of \$100,000 for overtime and were told to come back to the committee with an additional request if needed.

We currently have \$49,115.12 available in our overtime budget line with the last pay out of overtime being April 16, 2013. With the recent Apple Blossom holiday and the upcoming Memorial Day holiday, we feel it necessary to request an additional appropriation of \$25,000 to cover the overtime incurred for these holidays plus the overtime incurred for court appearances, special assignments and investigations.

Any consideration you may give this request is greatly appreciated.

Sincerely,

A handwritten signature in black ink that reads "Robert T. Williamson". The signature is written in a cursive style with a large initial "R".

Robert T. Williamson, Sheriff

RTW/asw

Memo

To: Finance Committee/Cheryl Shiffler

From: Delsie D. Butts

CC:

Date: May 8, 2013

Re: Appropriation adjustments

The attached spreadsheet contains fourteen (14) program budget lines that need to be adjusted in order to bring our County budget in line with our State budget. Of that fourteen, five (5) programs need to be reduced by a total of \$703,416. The reason for four (4) of these decreases is that the State now makes all of our Daycare Assistance payments; therefore the State removed our funding from our budget. The other program was a grant that was not renewed in FY 2013. The other nine (9) program budget lines need to be increased by a total of \$351,000. These nine budget lines are State mandated programs and we spent our initial allocation and the State gave us additional funding. The net of these adjustments results in a decrease of \$352,416 total dollars, of which all is State/Federal dollars.

The remaining thirteen (13) adjustments were to our Administrative budget lines and those adjustments were only to absorb negative amounts in certain operating line items, purchase new phone system, and for the increase in rent of office space. The net of these adjustments are \$0.00.

No additional local dollars is needed.

Thank you for your consideration.


Delsie D. Butts

Administrative Services Manager

2012-2013 BUDGET INFORMATION - ORIGINAL BUDGET
 FISCAL YEAR END 2013 APPROPRIATION ADJUSTMENTS

		<u>Original Budget</u>	<u>Debit</u>	<u>Credit</u>	<u>New Appropriation \$</u>
053170 - 5804-000	Auxiliary Grant	135,844.00	7,000.00		142,844.00
053170 - 5812-000	Adoption Subsidy	251,396.00	170,000.00		421,396.00
053170 - 5813-000	General Relief	3,000.00	2,000.00		5,000.00
053170 - 5817-000	Special Needs Adoption	169,231.00	145,000.00		314,231.00
053170 - 5861-000	ILF Education & Training	4,000.00	3,000.00		7,000.00
053170 - 5867-000	TANF Competitive Grant	149,000.00			149,000.00
053170 - 5871-000	VIEW Working & Trans. Child Care	275,000.00		275,000.00	-
053170 - 5872-000	View Purchase of Services	84,547.00	20,000.00		104,547.00
053170 - 5873-000	Foster Parent Training	27,000.00	1,000.00		28,000.00
053170 - 5878-000	Head Start Child Care	17,000.00		17,000.00	-
053170 - 5881-000	Non-VIEW Child Care 90%	150,713.00		150,713.00	-
053170 - 5883-000	Non-VIEW Child Care 100%	258,423.00	-	258,423.00	-
053170 - 5895-000	Adult Protective Services	6,517.00	3,000.00		9,517.00
053170 - 5900-000	VOCA	15,000.00		2,280.00	12,720.00
<hr/>					
053160 - 1001-000	Salaries	2,505,967.00		51,214.00	2,454,753.00
053160 - 1005-000	On Call compensation/OT	29,700.00		18,600.00	11,100.00
053160 - 2001-000	FICA	211,289.00		28,000.00	183,289.00
053160 - 2002-000	VRS	372,116.00		110,000.00	262,116.00
053160 - 2006-000	Life Insurance	26,829.00	2,000.00		28,829.00
053160 - 2009-000	Unemployment Insurance	-	2,649.00		2,649.00
053160 - 3002-000	Contract Services - Legal	60,000.00	20,000.00		80,000.00
053160 - 3005-000	Maintenance Service contracts	12,000.00	21,000.00		33,000.00
053160 - 3010-000	Contractual Services - non legal	13,812.00	60,000.00		73,812.00
053160 - 4002-000	Gasoline/Repairs - vehicles	22,000.00	7,100.00		29,100.00
053160 - 5201-000	Postage	19,000.00	7,065.00		26,065.00
053160 - 8007-000	Integrated Tech. Equipment	-	60,000.00		60,000.00
053160 - 9002-000	Lease/Rent of Building	216,300.00	28,000.00		244,300.00
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		5,035,684.00	558,814.00	911,230.00	4,683,268.00
			(352,416.00)	allocation reduction for FY 2013	

** These changes are to bring the county budget appropriations in alignment to our state budget appropriations. No additional local dollars are needed.



COUNTY OF FREDERICK, VIRGINIA

FIRE AND RESCUE DEPARTMENT

1080 Coverstone Drive
Winchester, VA 22602

Dennis D. Linaburg
Fire Chief

MEMORANDUM

TO: Cheryl Shiffler, Director
Finance Department

FROM: Dennis D. Linaburg, Chief
Fire & Rescue Department

SUBJECT: Request for Supplemental Appropriation

DATE: May 9, 2013

With the end of the Fiscal Year 2013 approaching, I respectfully request the following amounts be transferred from the listed revenue line items to assist in offsetting accrued overtime expenses. We continue to experience unanticipated staffing shortages and these funds are needed to assist in reconciling the overtime line item.

3-010-19110-0040	Fire School Programs	\$ 335.00
3-010-24040-0051	F/R OEMS	\$10,782.00
3-010-16170-0001	SCBA Parts/Repairs	\$ 3,717.61

Total Transfer **\$14,834.61**

I request these funds be placed into line item 3505-1005-000 Overtime. If you have any questions or need additional information regarding this request, please do not hesitate to contact me so I may further discuss this with you.

DDL:jlc
Cc: File



Dennis D. Linaburg
Fire Chief

MEMORANDUM

TO: Cheryl Shiffler, Director
Finance Department

FROM: Dennis D. Linaburg, Chief
Fire & Rescue Department

SUBJECT: Request for Supplemental Appropriation

DATE: May 9, 2013

The Fire Marshals responded to an arson fire at 1215 Back Mountain Road involving a historical home. The fire was significant and the home was a total loss. Arsonists were convicted in relation to this case. The Frederick County Fire and Rescue Department is in receipt of a donation in the amount of \$200.00 (check #1059) from the owner of said property. See attachment.

We request a supplemental appropriation in the amount of \$200.00 be placed in line item 3505-5402-001 K-9 Maintenance to be utilized for the purchase of canine food. With the economy and the current budget situation, this would allow for additional funds in this line item as it is a new expenditure to the Life Safety Division. This amount would purchase three months of food for both canines in the Fire Marshal's Office. These funds are located in revenue line item 3-010-018990-0005 Donations.

Total Transfer: \$200.00

If you have any questions or need additional information regarding this request, please do not hesitate to contact me so I may further discuss these issues.

DDL:jlc
Attachments: (1)
Cc: File

c.s. 9/17/12

MEMORANDUM

TO: Cheryl Shiffler, Director
Finance Department

FROM: Dennis D. Linaburg, Chief
Fire & Rescue Department

SUBJECT: Request for Supplemental Appropriation

DATE: May 9, 2013

I request the use of proffer funds in the amount of \$15,000.00 be placed in line item 3202-5604-001 Clear Brook Fire Company. This appropriation is to cover the cost of station renovation and replacement of the heat and A/C system within the station. The proffer balance, as of 4/30/13, designated to Clear Brook is \$170,695.75.

Total Request: \$15,000.00

If you have any questions or need additional information regarding this request, please do not hesitate to contact me so I may further discuss these issues.

DDL:jlc
Cc: File

Frederick County
Cash Proffer Policy

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

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

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

1) the item or project must have a minimum value of five thousand dollars (\$5,000), and;

2) the item/project must have an anticipated useful life of at least five (5) years.

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

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

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



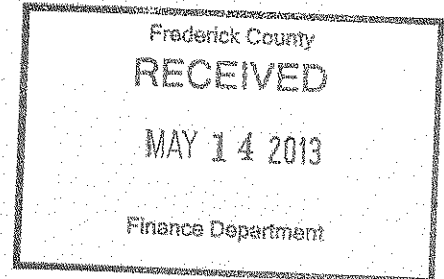
COUNTY OF FREDERICK, VIRGINIA

FIRE AND RESCUE DEPARTMENT

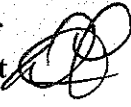
1080 Coverstone Drive
Winchester, VA 22602

Dennis D. Linaburg
Fire Chief

MEMORANDUM



TO: Cheryl Shiffler, Director
Finance Department

FROM: Dennis D. Linaburg, Chief
Fire & Rescue Department 

SUBJECT: Change Order: Stephens City Flooring Renovations

DATE: May 13, 2013

Proffer funds in the amount of \$58,809.17 were approved and appropriated for facility rehabilitation at Stephens City Fire Department which included flooring renovations. A purchase order was issued in the amount of \$5,195. It is necessary to request a change order for additional work (not in the original project scope) in the amount of \$875. Procurement policy states that a change order that exceeds the original purchase order by more than 10% must be approved by the Board of Supervisors.

The remaining balance of appropriated proffer funds is \$29,834.17 (see detail below).

\$58,809.17	Appropriated (F.C. 9/21/2011)	
-15,030.00	United Roofing (paid)	
\$43,779.17	Balance carry forward (F.C. 9/2012)	
- 5,195.00	Floor Shop (encumbered)	PO 21448
- 8,750.00	McDaniel Piping (encumbered)	PO 21449
\$29,834.17	Balance remaining	

Total Request: \$875.00

If you have any questions or need additional information regarding this request, please do not hesitate to contact me so I may further discuss this matter.

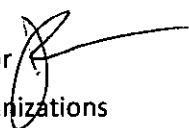
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COUNTY of FREDERICK

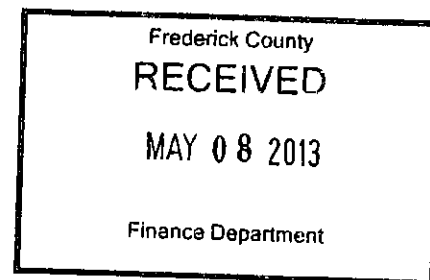
Parks and Recreation Department
540-665-5678
FAX: 540-665-9687
www.fcprd.net
e-mail: fcprd@co.frederick.va.us

MEMO

To: Finance Committee
From: Jason Robertson, Director 
Subject: Cosponsored Youth Organizations
Date: May 8, 2013

Attached you will find a copy of the Parks and Recreation Cosponsored Groups policy. Frederick County began cosponsoring youth sport organizations in 1991. Frederick County Parks and Recreation provides facilities for holding activities and processes criminal background checks for volunteers for these organizations. The amount of fees waived for these services is calculated through a formula which includes the number of participants, the game rate for the facility, percentage of county residents in the program, and the recreation value for the program. Cosponsored organizations pay for facilities and background checks exceeding their fee waiver.

Each cosponsored organization is a non-profit youth organization that trains their volunteer coaches and staff according to nationally recognized best practices and provides Frederick County with the proper level of insurance coverage. Organizations apply annually to be cosponsored by Frederick County. Frederick County is waiving \$ 57,823 in facility and background check fees to six organizations who provided sport activities to 2,467 children in fiscal 2013.



COSPONSORED GROUPS

500.02

PURPOSE:

To promote and provide assistance to recreational youth programs and special interest activities within Frederick County for established recreation groups.

GOAL:

To provide and expand recreational programs by aligning with established recreation groups.

POLICY:

Cosponsored groups shall provide a recreational activity or sport to participants or provide a level of skill not offered by Frederick County Parks and Recreation (FCPRD).

Cosponsored organizations shall not restrict participation on the basis of race, creed, color, religion, national origin, or sex. Cosponsored groups shall meet the requirements of the Americans with Disabilities Act as it applies to FCPRD.

Seventy percent of the cosponsored organization's participants must reside in Frederick County. This will be an average of the last three years.

All cosponsored groups must be chartered or operate in accordance with an established constitution and bylaws. A copy of the group's bylaws and policies and procedures manual must be given to Frederick County Parks and Recreation Department. Affiliation with national bodies or organizations is permissible; however, such national policies shall not conflict with local departmental policies.

Cosponsored "youth" organizations meeting the terms of this policy may be eligible for a facility fee waiver. The facility fee waiver is for activities reflecting the primary focus of the cosponsored group. Fee waiver activities include practices, games, and league tournament play. FCPRD will determine fee waiver status for all cosponsored activities. Fee waiver amounts vary on whether the activity or skill level is provided by FCPRD, policies regarding participation, and percentage of county participants. The formula to determine the percentage of fees waived is found in the cosponsored application completed each fiscal year.

Cosponsored groups shall abide by all Departmental rules, regulations, and policies wherever applicable.

Under a cosponsorship agreement, FCPRD shall provide the following services where possible:

- a. Publicity
- b. Facilities for holding meetings and activities. The fees for these facilities will be paid by a donation from the Board of Supervisors and by the groups. Cosponsored groups shall have priority scheduling over all other groups excluding FCPRD, Frederick County Public Schools, and other cosponsored groups, if submitted by the provided deadline.
- c. FCPRD will waive the Vendor Policy (#200.1) fees for coaches, administrators, game

- officials, and team photography services for cosponsored activities.
- d. FCPRD will provide two opportunities per season for coaches to attend a nationally recognized coaches training program.
 - e. FCPRD will provide a monthly statement indicating balance and facility use. This statement will indicate the amount owed FCPRD should the cosponsored organization's usage exceed the annual fee waiver. The amount owed FCPRD will be due by the date indicated on the statement (typically thirty days).

Cosponsor Organizations shall be responsible for:

- a. assigning one adult to be responsible for the conduct of participants and spectators at cosponsored events. Failure to comply with all FCPRD rules and regulations may result in additional security/staff requirements or loss of cosponsor status.
- b. following through with established safety and emergency procedures
- c. accepting responsibility for the conduct and behavior of all staff and volunteers working on the group's behalf
- d. conducting criminal background checks according to the FCPRD Criminal Background Check Policy (# 500.03) for all coaches and volunteers working directly with the participants. Submit a list of coaches according to the schedule in Appendix "A". All requests submitted outside the dates in Appendix "A" will result in a \$ 5 processing fee.
- e. have all volunteers and staff trained in their specific duties and responsibilities according to the national recommended standards of their activity
- f. advertise and announce activity so all children may have an opportunity to participate
- g. comply with all procedural steps required of cosponsored groups

Procedural Steps Necessary to Maintain Cosponsorship Status

- a. Submit a signed cosponsor application with a fee waiver request by November 1 each year.
- b. A copy of the group's bylaws and policies and procedures manual must be given to FCPRD at the time of application.
- c. Provide an annual financial report to FCPRD thirty days after the conclusion of the group's fiscal year. A copy of the organization's non-profit status (i.e., IRS 990 statement) must be provided.
- d. Provide the Department with accurate records of board members and officers; including their name, address, and phone number and expiration date of their term.
- e. Provide the County with a certificate of insurance demonstrating coverage of \$ 1 million for bodily injury per occurrence with a \$ 2 million annual aggregate and \$200,000 in property damage with a \$ 500,000 annual aggregate naming Frederick County and Frederick County Public Schools additionally insured.
- f. Recognize Frederick County Parks and Recreation Department by the phrase "cosponsored by Frederick County Parks and Recreation Department" on all promotional materials and websites. A copy of all publicity sent out by the group must be forwarded to Frederick County Parks and Recreation Department at the time of distribution.
- g. Provide copies of organizational correspondence such as mailers, flyers, brochures, or newsletters to FCPRD
- h. Designate one person to act as a liaison for the group when contacting the Facilities Manager for scheduling and one person to deal with all other matters relating to the co-

- sponsorship.
- i. Provide FCPRD a list of coaches (head and assistant) and team affiliation. All coaches must be eligible per the criminal background check policy (#500.03) before coaching or selecting players.
 - j. All coaches must wear a current volunteer badge provided by FCPRD whenever coaching on Frederick County and Frederick County Public School facilities. It will be the cosponsor organization's responsibility to ensure badges are worn at all time. IF FCPRD staff reports badges are not worn by a cosponsor volunteer, the cosponsor organization will have one week to identify the volunteer. Repeated violations may result in the disqualification of a volunteer or loss of cosponsor status.
 - k. Provide and meet training standards for all Head Coaches based on the national affiliation's coaches training standard.
 - l. Provide practice and game schedules to FCPRD two weeks before they are scheduled to begin. All facilities set aside for group use will be made available to the general public if schedules are not received two weeks in advance.
 - m. Report by phone or in person injuries, accidents, facility damage, dangerous or unsafe conditions, or unusual or suspicious situations to FCPRD as soon as possible, but no longer than 24 hours after the occurrence or discovery. Written reports on accidents or damage must be completed accurately and in full and must follow within 3 days, on the appropriate departmental form.
 - n. Accept all facilities as is and leave in a similar state of cleanliness as upon arrival.
 - o. Upon request, verify that all participants meet established membership criteria to ensure that the group is not later penalized for a violation of participation rules.
 - p. Provide FCPRD the number of participants by residence at the conclusion of each season. If requested, provide FCPRD a list of all participants and their residence.
 - q. Abide by and enforce all FCPRD policies and rules to group members and spectators. Failure to do so may result in financial penalties including and up to loss of cosponsor fee waiver.

Prior to cosponsorship, a representative of a potential cosponsored group must meet with the Director, or designee. If the Director determines the group may be eligible, the group will be on the next scheduled Frederick County Parks and Recreation Commission agenda for a decision. The FCPRD Commission will determine the cosponsor status of an organization.

The Department will review existing cosponsored groups annually for compliance with rules, regulations, and procedures to determine whether to recommend the organization for cosponsor status to the Parks and Recreation Commission.

Cosponsor Application

Having read the Frederick County parks and Recreation Cosponsor Groups Policy (200 #10) and understanding the responsibilities of cosponsored groups,

I _____ agree to abide by the policies set forth for

_____ (Co-Sponsor Group) as it relates to the cosponsor agreement with
Frederick County Parks and Recreation for the period of _____.

I agree to pay for all fees determined by FCPRD by 30 days after the receipt of an invoice.

Signature _____
(Name - Title - Cosponsor Group-date)

Address _____ ZIP _____

Phone: Day _____ Night _____

Questions to determine % of fee waived

- 1. Does Frederick County Parks and Recreation (FCPRD) provide the activity?
 - a. If Yes: 0%
 - b. If No: 33%

- 2. Does FCPRD provide a comparable level of the activity?
 - a. If Yes: 0%
 - b. If No: 33%

- 3. Does every child attempting to participate, participate in the activity with your organization?
 - a. If Yes: 33%
 - b. If No: 0 %

- 4. Recreation Percentage (Add 1,2, and 3 together-if 99% =100%) _____

- 5. Number of unique enrollments in your organization _____

- 5. Percentage of participants who reside in Frederick County _____

- 6. Proposed Field Fee Waiver = number of children X Game Rate for facility X Recreation Percentage X Percentage of Frederick County Children in program

- 7. Background Check Waiver = number of children / avg children on a team X 2 coaches per team (3 baseball/softball) X 50% X \$ 14.75

- 8. Total Fee Waiver _____

Director _____ Date _____
(Approved)

Staff Representative to Group _____
(Name and Title)

Appendix "A"

Background Check Procedures

In an effort to create a more efficient method of providing background checks for Co-Sponsored Youth Organizations; the following dates have been established as to when background checks are to be submitted. Any requests outside of these established dates will be charged a \$5 processing fee to the requesting organization.

Fall Sports:

- a. August 1
- b. August 15
- c. August 25

Winter Sports:

- a. November 15
- b. December 1
- c. December 10

Spring Sports:

- a. March 1
- b. March 15
- c. March 25

Please provide the following information:

- a. Full Name of Coach/Volunteer
- b. Team Affiliation
- c. Position with Team
- d. Email Address

Current: December 2011

**DISCRETIONARY OUTSIDE AGENCIES
FY 2013-2014**

Organization	2012-2013		2013-2014		Difference	%
	Approved Budget	Budget Request	Budget Request	Budget Request		
Shenandoah Apple Blossom Festival	\$3,825	\$5,000	\$5,000	\$1,175	\$1,175	31%
The Metropolitan Washington Ear, Inc.	\$306	\$306	\$306	\$0	\$0	0%
The Laurel Center	\$6,503	\$8,000	\$8,000	\$1,497	\$1,497	23%
The Laurel Center Capital Campaign (\$150,000 over 3 years) **NEW REQUEST!!**	\$0	\$50,000	\$50,000	\$50,000	\$50,000	100%
Youth Football Program	\$3,060	\$5,000	\$5,000	\$1,940	\$1,940	63%
Blue Ridge Legal Services, Inc.	\$2,851	\$5,756	\$5,756	\$2,905	\$2,905	102%
Northern Virginia 4-H Educational Center CLEAN, Inc.	\$3,825	\$5,000	\$5,000	\$1,175	\$1,175	31%
Shenandoah Valley Discovery Museum	\$10,519	\$15,000	\$15,000	\$4,481	\$4,481	43%
Our Health, Inc.	\$19,125	\$25,000	\$25,000	\$5,875	\$5,875	31%
NW Works, Inc.	\$20,655	\$25,000	\$25,000	\$4,345	\$4,345	21%
Youth Development Center	\$25,245	\$29,750	\$29,750	\$4,505	\$4,505	18%
Shenandoah Area Agency on Aging	\$22,950	\$30,000	\$30,000	\$7,050	\$7,050	31%
Lord Fairfax EMS Council, Inc.	\$60,930	\$100,215	\$100,215	\$39,285	\$39,285	64%
Access Independence, Inc.	\$16,420	\$16,420	\$16,420	\$0	\$0	0%
Help With Housing, Inc. **NEW REQUEST!!**	\$11,475	\$12,000	\$12,000	\$525	\$525	5%
	\$0	\$10,000	\$10,000	\$10,000	\$10,000	100%
Total	\$207,689	\$342,447	\$342,447	\$134,758	\$134,758	

**NONDISCRETIONARY OUTSIDE AGENCIES
FY 2013-2014**

Organization	2012-2013	2013-2014		Difference	%
	Approved Budget	Budget Request	Budget Request		
Lord Fairfax SWCD	\$7,650	\$11,250	\$3,600	\$3,600	47%
NSV Regional Commission	\$43,622	\$44,085	\$463	\$463	1%
Health Department	\$301,959	\$354,205	\$52,246	\$52,246	17%
The Handley Library	\$801,050	\$851,389	\$50,339	\$50,339	6%
Lord Fairfax Community College	\$56,493	\$76,936	\$20,443	\$20,443	36%
Northwestern Community Services	\$318,263	\$318,263	\$0	\$0	0%
Tourism Program - City of Winchester	\$100,500	\$100,500	\$0	\$0	0%
Courthouse Museum	\$25,000	\$25,000	\$0	\$0	0%
Total	\$1,654,537	\$1,781,628	\$127,091	\$127,091	

FREDERICK COUNTY FIRE & RESCUE COMPANIES

AUDIT FINDINGS AND RECOMMENDATIONS

2011

1. Bank Reconciliations – All accounts should be reconciled to the general ledger.
2. Cash Disbursements – Invoices should be received and filed for all cash disbursements.
3. Cash Disbursements – All checks should require two signatures.
4. Credit Card Purchases – Invoices from charge purchases should be compared to and maintained with all credit card statements. The expenditures should then be distributed to the appropriate general ledger accounts.
5. Documentation – Funds expended for member or community assistance should be approved by the Board and documented in the Board minutes.
6. Bank Statements – Original bank statements should be kept intact and on file for all accounts.
7. Interest on Checking Accounts – All accounts should be interest bearing.
8. Cash Receipts – All funds should be deposited into bank as soon as reasonably possible.
9. Pre-numbered Receipts – Pre-numbered cash receipts should be issued for all monies received.
10. Treasurer's Report – A monthly detailed treasurer's report should be presented to the Board. The report should consist of a statement of cash receipts and disbursements and the beginning and ending cash balances. Expenditures should be compared to budgeted amounts where feasible.
11. Donor Lists – A list of contributors and the amounts they gave should accompany the monthly Treasurer's Report. This list should become part of the permanent records of the Company.
12. Holding checks – Cash flow is being managed by writing and signing checks but not issuing them until funds are available. Checks should not be written and held as a cash management tool. Penalties and interest have been incurred on late payments.
13. Minutes – Minutes for all Board meetings should be promptly transcribed and maintained in a secure place as part of the permanent records of the Company.
14. Information Returns – Form 1099 should be issued to appropriate vendors as required by the Internal Revenue Service.

MUNICAP, INC.

PUBLIC FINANCE

MEMORANDUM

DATE: MARCH 13, 2013

TO: JOHN MARKER, CHAIRMAN
RUSSELL 150 COMMUNITY DEVELOPMENT AUTHORITY

FROM: FAIZAN HABIB, MANAGER
MUNICAP, INC.

RE: AMENDMENT TO THE SPECIAL ASSESSMENT ROLL

I. BACKGROUND INFORMATION

The Russell 150 Community Development Authority (the "Authority") was created pursuant to an ordinance adopted by the Frederick County Board of Supervisors (the "BOS") on March 9, 2005. The BOS adopted an ordinance on May 25, 2006 authorizing the levy of special assessments within the boundaries of the CDA district. On May 1, 2007, the Authority issued \$5,470,000 in Series 2007A Special Assessment Bonds and \$15,685,000 in Series 2007B Special Assessments Bonds, collectively referred to herein as the Bonds, to finance public infrastructure improvements.

II. HISTORICAL LEVY OF SPECIAL ASSESSMENTS (2009-2012)

Bond proceeds deposited in the Capitalized Interest Account were used to pay debt service in the 2008 Assessment Year and first-half of the 2009 Assessment Year. The Authority approved the levy of the special assessment, upon exhaustion of the Capitalized Interest Account, in the 2009, 2010, 2011, and 2012 Assessment Years. Table A shows the annual amount of special assessments approved by the Authority for each Assessment Year.

Table A
Approved Annual Special Assessments

Assessment Year	Special Assessment Levy
2009	\$1,390,000
2010	\$1,732,936
2011	\$1,732,123
2012	\$524,223
Total	\$5,379,282

The approved special assessments were due in two installments in June and December of each Assessment Year. Russell 150 LC (the "Developer") failed to pay the annual installment of special assessments. As a result of non-payment of the special assessments, payments on the Bonds were paid from bond proceeds deposited in the Debt Service Reserve Fund, deposits made in the Supplemental Debt Service Reserve Fund by MMA Realty Capital, LLC (the "Bondholder") pursuant to the Debt Service Reserve Fund Deficiency Agreement (the "SDSRF Agreement"), and deposits made by the Bondholder in the Revenue Fund. As of the date of this memorandum, the annual special assessments approved by the Authority remain delinquent.

On October 18, 2011, the Authority authorized redemption of the Bonds using remaining proceeds in the Project Fund at the request of the Bondholder. Accordingly, Regions Bank (the "Trustee") transferred \$14,570,000 from the Project Fund to the Bond Fund Principal Account to reduce the total amount of Bonds outstanding. Table B shows the Series A and Series B Bonds prior to and after redemption.

Table B
Bonds Redeemed

	Series A Bonds	Series B Bonds	Total
Bonds outstanding prior to redemption	\$5,305,000	\$15,220,000	\$20,525,000
Bonds redeemed	(\$3,766,000)	(\$10,804,000)	(\$14,570,000)
Principal amount outstanding after redemption	\$1,539,000	\$4,416,000	\$5,955,000

Note, the bonds outstanding prior to redemption reflect \$630,000 of principal paid on the Bonds when due in 2010 and 2011 from the funds mentioned above, resulting in the Bonds outstanding in the amount of \$20,525,000.

Table C shows the principal payments, Bonds redeemed, and principal amount currently outstanding as of March 2, 2013. This table includes an additional \$206,000 of principal paid on the Bonds when due in 2012 and 2013 from the funds mentioned above, resulting in Bonds outstanding in the amount of \$5,749,000.

Table C
Principal Outstanding

Bonds Outstanding	Series 2007 Bonds
Total Bonds issued	\$21,155,000
Sinking fund payment 3/1/10	(\$305,000)
Sinking fund payment 3/1/11	(\$325,000)
Bonds redeemed	(\$14,570,000)
Sinking fund payment 3/1/12	(\$100,000)
Sinking fund payment 3/1/13	(\$106,000)
Total Bonds outstanding	\$5,749,000

III. PROPOSED TERM SHEET AND AMENDMENT TO THE SPECIAL ASSESSMENT ROLL

The proposed Series 2007 Bonds Revision to the Special Assessments Term Sheet (the "Term Sheet"), attached hereto as Exhibit A, includes a request by the Bondholder to the Authority and Frederick County to approve and authorize the forgiveness of a portion of the past due annual special assessments and the rescheduling of the year the remaining portion of the past due annual special assessment are to be collected. The request to reschedule the past due annual special assessments is to reimburse the Bondholder for the deposits made by it to the Supplemental Debt Service Reserve Fund pursuant to SDSRF Agreement and the Revenue Fund as a result of non-payment of special assessments. The annual special assessment to be rescheduled are equal to \$500,000 per year starting in the 2022 Assessment Year until \$2,062,053 in advances previously made by the Bondholder have been collected. The Bondholder requests the Authority and Frederick County to forgive the remaining delinquent special assessments, along with related penalties and interest. The total past due annual special assessments are equal to \$5,379,282. Of this amount, \$2,062,053 is to be rescheduled and collected from 2022 through 2026, with the balance of \$3,317,229 to be forgiven.

Table D shows summary of the advances made by the Bondholder to pay debt service and outstanding administrative expenses related to the district.

Table D
Summary of Deposits made by the Bondholder

Description of the Deposits made by the Bondholder	Amount
August 2009 deposit in the supplemental reserve fund to pay interest on Sept. 1, 2009	\$285,404
February 2010 deposit in the supplemental reserve fund to pay interest on Mar. 1, 2010	\$697,956
August 2010 deposit in the supplemental reserve fund to pay interest on Sept. 1, 2010	\$413,690
February 2012 deposit in the Revenue Fund to pay interest on Mar. 1, 2012	\$196,515
August 2012 deposit in the Revenue Fund to pay interest on Sept. 1, 2012	\$192,173
Payment of outstanding administrative expenses in Nov. 2012	\$83,100
February 2013 deposit in the Revenue Fund to pay interest on Mar. 1, 2013	\$193,215
Total reimbursement requested by the Bondholder	\$2,062,053

The total request of reimbursement by the Bondholder shown in Table D excludes the principal payments made on March 1, 2010, March 1, 2012, and March 1, 2013 from proceeds deposited by the Bondholder. Exhibit B, attached herein, includes the revised debt service repayment schedule, which includes the additional annual special assessment requested by the Bondholder.

Mr. Marker, please do not hesitate to contact me with questions regarding this memorandum and the attached documents.

Yours truly,

Faizan Habib
MuniCap, Inc. – CDA Administrator

**Exhibit A Term
Sheet**

The following is intended to set forth the general terms under which the remaining outstanding principal balance of the Russell 150 Community Development Authority Special Assessment Bonds Series 2007A and Series 2008B (the "Bonds") will be repaid. The parties will use reasonable efforts to accommodate the terms set forth below without the need to refund the Bonds, and if possible, within the confines of the existing bond documents without the need to have a reissuance for tax purposes.

Outstanding Principal Balance:	\$5,749,000
Guarantor Advances:	\$2,062,053
Delinquent Assessments:	\$5,379,282
Payment of Delinquent Assessments:	Delinquent assessments will be repealed.
Bondholder Advance Reimbursement:	Beginning in 2022, Russell 150 Community Development Authority (the "Authority") will request and Frederick County (the "County") will issue additional assessments of \$500,000 per year for four years and \$62,053 for one year to be applied by the Authority to the repayment in full of the Guarantor Advances.
Interest Rate:	6.60% (unchanged)
Amortization:	The Authority shall request and the County will issue assessments sufficient to amortize the outstanding principal balance of the Bonds, as of the date of the restructuring, over the remaining term of the Bonds, in accordance with the amortization schedule attached as Exhibit B to the MuniCap, Inc. memorandum of March 13, 2013, all in accordance with the existing Bond documents to the maximum extent possible.
Accrued but Unpaid Interest:	Going forward, any accrued but unpaid interest on the bonds from and after the date of the restructuring shall bear interest as provided in the existing Bond documents. Such interest on interest shall be paid from

interest on delinquent special assessments, to the extent available.

Acceleration and Foreclosure:

For as long as all of the property in the Russell 150 District has only one owner, the Authority shall have, in addition to the right to foreclose on the property to collect overdue assessments, the right to accelerate the entire unpaid principal amount of the Bonds, but only to the extent permitted under the Bond documents (including any Supplemental Indentures) and only at the direction of a majority in interest of the bondholders, and to apply the proceeds of foreclosure in satisfaction of all accrued but unpaid interest and, if accelerated, the entire outstanding principal amount of the Bonds.

(Signatures appear on following page)

R150 SPE LLC

By: _____
Name: _____
Title: _____

RUSSELL 150 COMMUNITY DEVELOPMENT
AUTHORITY

By: _____
Name: _____
Title: _____

FREDERICK COUNTY, VIRGINIA

By: _____
Name: _____
Title: _____

REGIONS BANK, AS BOND TRUSTEE

By: _____
Name: _____
Title: _____

(Signature Page to Russell 150 Bond Restructuring Term Sheet)

Exhibit B
Revised Special Assessment Roll

Bond Year Ending	Revised Principal Payment	Revised Interest	Reimbursement to the Bondholder	Estimated Administrative Expenses ¹	Estimated Annual Installment
1-Mar-14	\$113,000	\$379,434		\$65,784	\$558,218
1-Mar-15	\$122,000	\$371,976		\$44,460	\$538,436
1-Mar-16	\$129,000	\$363,924		\$45,149	\$538,073
1-Mar-17	\$137,000	\$355,410		\$45,852	\$538,262
1-Mar-18	\$147,000	\$346,368		\$46,569	\$539,937
1-Mar-19	\$157,000	\$336,666		\$47,300	\$540,966
1-Mar-20	\$167,000	\$326,304		\$48,046	\$541,350
1-Mar-21	\$177,000	\$315,282		\$48,807	\$541,089
1-Mar-22	\$188,000	\$303,600		\$49,583	\$541,183
1-Mar-23	\$201,000	\$291,192	\$500,000	\$50,375	\$1,042,567
1-Mar-24	\$215,000	\$277,926	\$500,000	\$51,183	\$1,044,109
1-Mar-25	\$229,000	\$263,736	\$500,000	\$52,006	\$1,044,742
1-Mar-26	\$243,000	\$248,622	\$500,000	\$52,846	\$1,044,468
1-Mar-27	\$260,000	\$232,584	\$62,053	\$53,703	\$608,340
1-Mar-28	\$277,000	\$215,424		\$54,577	\$547,001
1-Mar-29	\$296,000	\$197,142		\$55,469	\$548,611
1-Mar-30	\$315,000	\$177,606		\$56,378	\$548,984
1-Mar-31	\$337,000	\$156,816		\$57,306	\$551,122
1-Mar-32	\$358,000	\$134,574		\$58,252	\$550,826
1-Mar-33	\$382,000	\$110,946		\$59,217	\$552,163
1-Mar-34	\$406,000	\$85,734		\$60,201	\$551,935
1-Mar-35	\$434,000	\$58,938		\$61,205	\$554,143
1-Mar-36	\$459,000	\$30,294		\$62,229	\$551,523
Total	\$5,749,000	\$5,580,498	\$2,062,053	\$1,226,499	\$14,618,050

¹ Administrative expense for bond year ending March 1, 2014 include estimated cost to do the audit (\$25,000 for 2008 through 2012), arbitrage rebate report (\$1,250), and estimated annual CDA expenses. The administrative expense budget for subsequent years is based on the original estimate of the annual administrative expenses of the CDA. A contingency of \$10,000 is also included as part of the annual CDA expense fund budget in the event of delinquencies and unexpected expenses.

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
4/9/2013	HUMAN RESOURCES	OFFICE SUPPLIES	1203	3006	000	000	(30.00)
	HUMAN RESOURCES		1203	5401	000	000	30.00
4/9/2013	COUNTY ATTORNEY	LGA CONFERENCE IN ROANOKE	1202	3007	000	000	(105.61)
	COUNTY ATTORNEY		1202	5506	000	000	105.61
4/11/2013	PARKS MAINTENANCE	LIFEGUARD TRAINING MATERIAL	7103	3002	000	000	(807.98)
	PARKS MAINTENANCE		7103	5506	000	000	807.98
4/11/2013	ECONOMIC DEVELOPMENT COMMISSION	OPERATING SUPPLIES	8102	5506	000	000	(1,500.00)
	ECONOMIC DEVELOPMENT COMMISSION		8102	5413	000	000	1,500.00
4/11/2013	COMMISSIONER OF THE REVENUE	POSTAGE COSTS	1209	3010	000	000	(3,200.00)
	COMMISSIONER OF THE REVENUE		1209	5204	000	000	3,200.00
4/11/2013	ECONOMIC DEVELOPMENT COMMISSION	REPAIR AND MAINTENANCE VEHICLE	8102	5506	000	000	(450.00)
	ECONOMIC DEVELOPMENT COMMISSION		8102	3004	000	002	450.00
4/11/2013	SHERANDO PARK	COST OF HEATING	7110	5413	000	001	(482.81)
	SHERANDO PARK		7110	5102	000	000	482.81
4/11/2013	SHERANDO PARK	COST OF SOCCER NETS	7110	5407	000	000	(1,763.39)
	SHERANDO PARK		7110	5412	000	000	1,763.39
4/15/2013	COUNTY OFFICE BUILDINGS/COURTHOUSE	ICE MACHINE REPAIR AT PUBLIC SERVICE BUILDING	4304	3010	000	005	(117.50)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	005	117.50
4/17/2013	HUMAN RESOURCES	EMPLOYEE OF THE MONTH	1203	3007	000	000	(200.00)
	HUMAN RESOURCES		1203	1007	000	003	200.00
4/17/2013	HUMAN RESOURCES	OFFICE SUPPLIES	1203	5411	000	000	(26.00)
	HUMAN RESOURCES		1203	5401	000	000	26.00
4/18/2013	COUNTY OFFICE BUILDINGS/COURTHOUSE	FERTILIZATION OF TURF AT PSB	4304	5408	000	005	(278.67)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5403	000	005	278.67
4/18/2013	COUNTY OFFICE BUILDINGS/COURTHOUSE	PART FOR EMERGENCY GENERATOR AT CAB	4304	3010	000	000	(2,126.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	001	2,126.00
4/18/2013	LITTER CONTROL GRANT	PURCHASE RAIN BARRELS FOR RESALE	4205	4003	000	002	(2,500.00)
	LITTER CONTROL GRANT		4205	5413	000	000	2,500.00
4/22/2013	TREASURER	ENVELOPES AND EQUIPMENT DUE TO FLOODING	1213	3002	000	002	(3,500.00)
	TREASURER		1213	5401	000	000	3,500.00
4/22/2013	TREASURER	GFOA DUES	1213	3002	000	001	(30.00)
	TREASURER		1213	5801	000	000	30.00
4/22/2013	FIRE AND RESCUE	LIGHT BARS, SIRENS, ETC.FOR NEW TAHOE	3505	5605	000	002	(6,400.00)
	FIRE AND RESCUE		3505	5408	000	000	6,400.00
4/24/2013	AGRICULTURE	PROGRAM SUPPLIES	8301	5204	000	000	(800.00)
	AGRICULTURE		8301	5401	000	000	800.00
4/24/2013	BOARD OF SUPERVISORS	FOOD FOR BOS WORK SESSION&SABF EXPENSES	1101	5506	000	000	(500.00)
	BOARD OF SUPERVISORS		1101	5413	000	000	500.00
4/24/2013	OTHER	MPO TRANSPORATION PROGRAMMING INVOICES	1224	3002	000	000	(50.00)
	OTHER		1224	5604	000	025	50.00
4/24/2013	AGRICULTURE	PROGRAM SUPPLIES	8301	5506	000	000	(2,250.00)
	AGRICULTURE		8301	5401	000	000	2,250.00
4/24/2013	REASSESSMENT/BOARD OF ASSESSORS	TRAINING ASSESSORS	1210	5801	000	000	(600.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	5506	000	000	600.00
	REASSESSMENT/BOARD OF ASSESSORS		1210	3010	000	000	(455.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	5506	000	000	455.00
4/25/2013	FIRE AND RESCUE	PURCHASE OF LIGHTBARS &SHORTAGE IN LINE ITEM	3505	5605	000	002	(1,000.00)
	FIRE AND RESCUE		3505	5408	000	000	1,000.00
4/25/2013	COUNTY OFFICE BUILDINGS/COURTHOUSE	TREADMILL REPAIR AT PSB	4304	3010	000	005	(231.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	005	231.00
4/29/2013	COUNTY ATTORNEY	SPRING 2013 LGA CONFERENCE	1202	3007	000	000	(74.39)
	COUNTY ATTORNEY		1202	5506	000	000	74.39
	COUNTY ATTORNEY		1202	3002	000	000	(417.82)
	COUNTY ATTORNEY		1202	5506	000	000	417.82
5/2/2013	SHERANDO PARK	SERVICE CALL TO REPLACE BALLFIELD LAMP	7110	3004	000	003	(299.50)
	SHERANDO PARK		7110	3010	000	000	299.50
5/2/2013	TREASURER	VAAO DUES	1213	5204	000	000	(20.00)
	TREASURER		1213	5801	000	000	20.00
5/2/2013	MAINTENANCE ADMINISTRATION	VEHICLE REPAIRS	4301	3004	000	002	250.00
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5405	000	005	(250.00)
5/2/2013	CLEARBROOK PARK	WATER/SEWER AT CLEARBROOK	7109	5101	000	000	(1,885.00)
	CLEARBROOK PARK		7109	5103	000	000	1,885.00

County of Frederick
 General Fund
 April 30, 2013

ASSETS	FY13 4/30/13	FY12 4/30/12	Increase (Decrease)
Cash and Cash Equivalents	35,788,953.92	30,445,315.12	5,343,638.80 *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Taxes, Commonwealth, Reimb. P/P	92,828,772.16	2,286,810.60	90,541,961.56 *B
Streetlights	34,017.75	1,293.96	32,723.79
Commonwealth, Federal, 45 day Taxes	19,908.85	43,746.91	(23,838.06)
Due from Fred. Co. San. Auth.	734,939.23	734,939.23	0.00
Prepaid Postage	5,521.20	2,753.71	2,767.49
GL controls (est.rev / est. exp)	<u>(12,502,979.47)</u>	<u>(6,601,845.50)</u>	<u>(5,901,133.97) (1) Attached</u>
TOTAL ASSETS	<u>116,910,688.64</u>	<u>26,914,569.03</u>	<u>89,996,119.61</u>
LIABILITIES			
Accrued Liabilities	639,524.92	349,889.62	289,635.30 *C
Performance Bonds Payable	1,495,632.88	1,553,080.36	(57,447.48)
Taxes Collected in Advance	39,673.75	261,574.90	(221,901.15)
Deferred Revenue	<u>92,882,943.76</u>	<u>2,331,828.64</u>	<u>90,551,115.12 *D</u>
TOTAL LIABILITIES	95,057,775.31	4,496,373.52	90,561,401.79
EQUITY			
Fund Balance			
Reserved:			
Encumbrance General Fund	885,121.74	260,385.70	624,736.04 (2) Attached
Conservation Easement	2,135.00	1,635.00	500.00
Peg Grant	128,354.00	82,948.40	45,405.60
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	17,235.77	17,200.00	35.77
Transportation Reserve	377,396.00	438,300.00	(60,904.00) *E
Animal Shelter	325,780.61	309,579.84	16,200.77
Proffers	1,630,662.27	1,640,089.10	(9,426.83) (3) Attached
Economic Development Incentive	550,000.00	687.01	549,312.99 *F
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>16,546,863.63</u>	<u>18,322,227.77</u>	<u>(1,775,364.14) (4) Attached</u>
TOTAL EQUITY	<u>21,852,913.33</u>	<u>22,418,195.51</u>	<u>(565,282.18)</u>
TOTAL LIAB. & EQUITY	<u>116,910,688.64</u>	<u>26,914,569.03</u>	<u>89,996,119.61</u>

NOTES:

*A The cash increase of \$5.3 million reflects the \$5.2 million increase in revenue(See Comparative Statement of Revenues, Expenditures and Changes in Fund Balance).

*B The \$90 million increase in taxes receivable was due to the tax levy delay from April to May last year.

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

*D Deferred revenue includes taxes receivable, street lights, misc.charges, dog tags, and motor vehicle registration fees(See Note B for increase explanation).

*E Due to Rt. 11 N. Project(Board Action 2/27/13).

*F The current \$550,000 represents Carmeuse Lime and Stone local incentive.

BALANCE SHEET

(1) GL Controls	FY13	FY12	Inc/(Decrease)
Est.Revenue	123,267,610	122,061,968	1,205,642
Appropriations	(60,431,789)	(56,580,104)	(3,851,686)
Est.Tr.to Other fds	(76,223,922)	(72,344,095)	(3,879,826)
Encumbrances	885,122	260,386	624,736
	(12,502,979)	(6,601,846)	(5,901,134)

(2) General Fund Purchase Orders

Outstanding Purchase Orders @4/30/13

DEPARTMENT	Amount	Description
Bowman Library	65,000.00	Roof Resurface
Fire and Rescue	9,635.49	Uniforms
	11,228.99	HAZ MAT Equipment
	3,015.99	Scott SCBA Repair
	3,851.16	Fire Service Test Banks
	3,995.00	Fire Manual Annual Subscription
	3,797.00	Custom Cabinet for Chevy Tahoe
	6,393.71	Lighting, Siren, Console
Stephens City Fire & Rescue	5,195.00	Tile Replacement
	8,750.00	Bathroom Renovation
IT	429,000.00	VOIP & Network Upgrade
Litter Control	2,600.00	Rain Barrels for Resale to Public
Parks	10,000.00	2013 Bus
	14,575.00	Chemicals for Pools
	9,019.00	Replaster Sherando Wading Pool
	10,093.85	Seed and Fertilizer
Planning	7,519.33	Apple IPAD WI-FI & Cellular
Sheriff	227,016.00	(9)Police Omterceptor Sedans
	22,974.00	Lightbars and Adapter Kits
	22,942.22	Ammunition
	3,511.95	Computer Forensics Software& Equipment
	5,008.05	(9) Gamber Johnson Mount Parts for 2013 Fords
Total	885,121.74	

(3)Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance@4/30/13	722,838.19	105,037.47	280,362.07	522,424.54	1,630,662.27

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
Sheriff	19,199.00
Solid Waste	12,000.00
Stop Lights	26,000.00
Total	522,424.54

Other Proffers @4/30/13

(4) Fund Balance Adjusted	
Beginning Balance 4/13	21,767,601.57
Revenue 4/13	80,733,033.54
Expenditures 4/13	(44,346,503.67)
Tansfers 4/13	(41,607,267.81)
4/13 Adjusted Fund Balance	16,546,863.63

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 April 30, 2013

REVENUES:	<u>Appropriated</u>	FY13 4/30/13 <u>Actual</u>	FY12 4/30/12 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	82,285,000.00	41,160,984.58	37,578,875.69	3,582,108.89 (1)
Other local taxes	27,145,651.00	20,880,111.74	19,705,456.20	1,174,655.54 (2)
Permits & Privilege fees	904,250.00	965,751.24	813,323.20	152,428.04 (3)
Revenue from use of money and property	173,500.56	422,075.70	158,212.93	263,862.77 (4)
Charges for Services	2,250,180.00	1,749,442.95	1,743,334.26	6,108.69
Miscellaneous	811,954.79	461,662.48	320,035.29	141,627.19
Recovered Costs	753,007.71	1,779,551.44	1,500,053.70	279,497.74 (5)
Intergovernmental:				
Commonwealth	8,747,460.94	13,131,968.28	13,403,524.14	(271,555.86) (6)
Federal	196,604.85	181,485.13	279,910.39	(98,425.26) (7)
Transfers	0.00	0.00	0.00	0.00
TOTAL REVENUES	123,267,609.85	80,733,033.54	75,502,725.80	5,230,307.74
EXPENDITURES:				
General Administration	10,009,363.20	7,974,137.94	6,500,352.67	1,473,785.27
Judicial Administration	2,112,454.66	1,647,149.48	1,519,803.75	127,345.73
Public Safety	26,616,822.01	21,464,974.50	19,902,740.47	1,562,234.03
Public Works	4,387,458.67	2,954,071.61	2,773,184.56	180,887.05
Health and Welfare	7,125,292.00	4,968,142.36	5,202,540.96	(234,398.60)
Education	56,493.00	42,369.75	42,369.75	0.00
Parks, Recreation, Culture	5,306,136.92	3,904,427.85	3,899,664.09	4,763.76
Community Development	1,818,193.88	1,391,230.18	1,356,590.59	34,639.59
TOTAL EXPENDITURES	57,432,214.34	44,346,503.67	41,197,246.84	3,149,256.83 (8)
OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	79,223,496.72	41,607,267.81	38,645,684.56	2,961,583.25 (9)
Excess (deficiency)of revenues & other sources over expenditures & other uses	(13,388,101.21)	(5,220,737.94)	(4,340,205.60)	880,532.34
Fund Balance per General Ledger		21,767,601.57	22,662,433.37	(894,831.80)
Fund Balance Adjusted to reflect Income Statement@4/30/13		16,546,863.63	18,322,227.77	(1,775,364.14)

(1)General Property Taxes	FY13	FY12	Increase/Decrease
Real Estate Taxes	22,466,213	20,570,020	1,896,193
Public Services	1,239,405	685,750	553,655
Personal Property	16,410,325	15,292,820	1,117,506
Penalties and Interest	778,136	755,919	22,217
Credit Card Chgs./Delinq.Advertising	(21,804)	(19,479)	(2,325)
Adm.Fees For Liens&Distress	288,710	293,846	(5,136)
	41,160,986	37,578,876	3,582,110

(2) Other Local Taxes

Local Sales & Use Tax	7,242,531.12	6,849,274.78	393,256.34
Communications Sales Tax	929,778.86	906,025.08	23,753.78
Utility Taxes	2,228,759.02	2,278,574.19	(49,815.17)
Business Licenses	5,594,004.48	5,131,353.44	462,651.04
Auto Rental Tax	81,085.52	77,481.66	3,603.86
Motor Vehicle Licenses Fees	528,513.77	519,772.61	8,741.16
Bank Stock Taxes	-	24,169.00	(24,169.00)
Recordation Taxes	1,027,086.11	772,166.82	254,919.29
Meals Tax	2,929,404.10	2,822,595.36	106,808.74
Lodging Tax	296,380.10	301,271.80	(4,891.70)
Street Lights	18,263.49	18,208.25	55.24
Star Fort Fees	4,305.17	4,563.21	(258.04)
Total	20,880,111.74	19,705,456.20	1,174,655.54

(3)Permits&Privileges

Dog Licenses	36,943.00	43,620.00	(6,677.00)
Land Use Application Fees	7,325.00	4,343.00	2,982.00
Transfer Fees	2,029.50	1,882.80	146.70
Development Review Fees	283,054.04	130,190.20	152,863.84 *1
Building Permits	477,913.63	444,985.80	32,927.83
2% State Fees	1,281.30	1,422.65	(141.35)
Electrical Permits	49,841.00	73,817.00	(23,976.00)
Plumbing Permits	8,570.00	20,065.00	(11,495.00)
Mechanical Permits	45,582.17	57,831.75	(12,249.58)
Sign Permits	2,901.60	2,080.00	821.60
Permits for Commercial Burning	400.00	200.00	200.00
Explosive Storage Permits	700.00	700.00	-
Blasting Permits	360.00	165.00	195.00
Annual Burning Permits	100.00	-	100.00
Land Disturbance Permits	48,100.00	29,720.00	18,380.00
Sewage Haulers Permit	-	200.00	(200.00)
Sewage Installation License	600.00	1,500.00	(900.00)
Residential Pump And Haul Fee	50.00	100.00	(50.00)
Transfer Development Rights	-	500.00	(500.00)
Total	965,751.24	813,323.20	152,428.04

(4) Revenue from use of

Money	70,844.02	123,361.49	(52,517.47)
Property	351,231.68	34,851.44	316,380.24 *2
	422,075.70	158,212.93	263,862.77

*1 The increase of permit fees were impacted by the increase in the fee charge for development review and other fee categories

*2 Sale of Stephens City School(\$99,025) and 317 Cameron Street(\$217,587)

(5) Recovered Costs	FY13	FY12	Increase/Decrease
Recovered Costs Treas.Office	44,955.25	45,020.29	(65.04)
Worker's Comp	1,050.00	950.00	100.00
Purchasing Card Rebate	96,305.09	93,020.92	3,284.17
Recovered Costs-IT/GIS	5,000.00	-	5,000.00
Reimbursement Circuit Court	11,612.43	16,138.19	(4,525.76)
Clarke County Container Fees	39,274.02	42,047.40	(2,773.38)
City of Winchester Container Fees	14,032.97	9,323.74	4,709.23
Refuse Disposal Fees	45,155.56	40,309.74	4,845.82
Recycling Revenue	90,686.92	69,411.98	21,274.94
Sheriff Restitution	-	150.60	(150.60)
Fire&Rescue Merchandise (Resale)	345.38	128.75	216.63
Container Fees Bowman Library	960.73	844.81	115.92
Restitution Victim Witness	2,518.63	8,113.62	(5,594.99)
Reimb.of Expenses Gen.District Court	28,618.59	24,748.20	3,870.39
Reimb.Public Works Salaries	41,682.00	92,723.00	(51,041.00)
Reimb. Of Expenses J&D Court	-	4,822.55	(4,822.55)
Winchester EDC	72,000.00	72,000.00	-
Reimb.Task Force	47,060.45	43,503.68	3,556.77
C&P Jail	(60.00)	-	(60.00)
EDC/Recovered Costs	880.00	119.95	760.05
Sign Deposits Planning	-	50.00	(50.00)
Reimbursement Elections	4,043.36	4,631.59	(588.23)
Westminster Canterbury Lieu of Tax	12,260.55	12,260.55	-
Reimbursement Street Signs	2,471.89	324.00	2,147.89
Grounds Maintenance Frederick Co. Schools	111,661.37	154,584.72	(42,923.35)
Comcast PEG Grant	46,288.40	30,468.40	15,820.00
Proffer-Other	345,000.00	405,220.50	(60,220.50)
Fire School Programs	16,335.00	23,669.53	(7,334.53)
Proffer Sovereign Village	18,293.65	10,976.19	7,317.46
Proffer Lynnehaven	16,891.55	40,539.72	(23,648.17)
Proffer Redbud Run	116,172.00	103,264.00	12,908.00
Clerks Reimbursement to County	9,766.41	10,285.43	(519.02)
Canter Estates	-	4,087.97	(4,087.97)
Village at Harvest Ridge	12,312.00	-	12,312.00
Proffer Snowden Bridge	391,321.20	110,528.64	280,792.56
Proffer Meadows Edge Racey Tract	80,576.00	-	80,576.00
Sheriff Reimbursement	47,199.04	20,904.04	26,295.00
Proffer Cedar Meadows	4,881.00	4,881.00	-
Westbury Commons Proffer	2,000.00	-	2,000.00
Total	1,779,551.44	1,500,053.70	279,497.74

*1 \$330,000 Transportation Proffer from BPG Properties for Rt.11 Corridor

(6) Commonwealth Revenue	4/30/2013	4/30/2012	
	FY13	FY12	Increase/Decrease
Motor Vehicle Carriers Tax	34,612.37	30,284.33	4,328.04
Mobile Home Titling Tax	64,353.57	91,390.20	(27,036.63)
State PP/Reimbursement	6,526,528.18	6,526,528.18	-
Recordation Taxes	316,939.62	282,167.37	34,772.25
Shared Expenses Comm.Atty.	337,376.34	343,803.39	(6,427.05)
Shared Expenses Sheriff	1,731,723.81	1,754,557.04	(22,833.23)
Shared Expenses Comm.of Rev.	151,001.91	133,680.79	17,321.12
Shared Expenses Treasurer	114,332.74	114,277.91	54.83
Shared Expenses Clerk	300,689.30	310,726.99	(10,037.69)
Public Assistance Grants	2,496,756.96	2,909,494.48	(412,737.52)
Litter Control Grant	17,573.00	12,177.00	5,396.00
Dept. of Transportation Safety Grant	-	1,174.64	(1,174.64)
Emergency Services Fire Program	209,360.00	191,433.00	17,927.00
Emergency Services Special Grants	-	88,693.23	(88,693.23)
Recycling Grant	5,489.94	4,724.56	765.38
DMV Grant Funding	34,768.32	27,845.04	6,923.28
DCJS & Sheriff State Grants	44,314.79	61,590.44	(17,275.65)
JJC Grant Juvenile Justice	122,392.00	121,212.00	1,180.00
Rent/Lease Payments	231,678.50	237,116.43	(5,437.93)
Spay/Neuter Assistance-State	2,183.76	1,710.49	473.27
VDEM Grant Sheriff	223,500.00	-	223,500.00
Wireless 911 Grant	76,330.90	44,866.41	31,464.49
State Forfeited Asset Funds	31,524.27	28,452.68	3,071.59
VA Dept of Health Biosolids	-	7,692.27	(7,692.27)
Victim Witness-Commonwealth Office	50,111.00	70,718.25	(20,607.25)
Social Services VOCA Grant	3,325.00	4,132.50	(807.50)
Fire & Rescue OEMS Reimb.	5,102.00	3,074.52	2,027.48
Total	13,131,968.28	13,403,524.14	(271,555.86)

*1

*1 Reduction in revenue as the daycare assistance program payments are processed electronically by the state.

County of Frederick

General Fund

April 30, 2013

(7) Federal Revenue	FY13	FY12	Increase/Decrease
Federal Forfeited Assets	182.80	16,872.76	(16,689.96)
Housing Illegal Aliens	24,595.00	23,988.00	607.00
Federal Grants Sheriff	156,707.33	239,049.63	(82,342.30)
Total	181,485.13	279,910.39	(98,425.26)

(8) Expenditures

The VRS increase and overtime pay calculations effective 7/1/12 impact the \$3,149,256.83 increase of FY13 expenditures. **General Administration** was significantly affected by the \$710,904.00 revenue sharing project to add thru lane from I81 to Rt.37 and provide left turn lanes. **Public Safety** was impacted by the \$465,988.00 increase in the County local share for the Jail. **Health and Welfare** decreased \$234,398.00 as the State Division of Social Services processes the daycare assistance programs payments electronically (this payment change was effective February 2012). Transfers increased \$2,961,583.25 in total. See chart below:

(9) Transfers Increased \$2,961,583.25	FY13	FY12	Increase/Decrease
School Operating	32,274,604.34	28,747,083.14	3,527,521.20
Debt Service School	7,313,075.50	7,313,075.50	-
School Construction	0.00	600,000.00	(600,000.00)
Shaweeland	597.36	-	597.36
Debt Service County	1,407,286.70	1,548,817.36	(141,530.66)
School Special Grants	0.00	41,499.19	(41,499.19)
NRADC	972.98	-	972.98
Operational Transfers	610,730.93	395,209.37	215,521.56
Total	41,607,267.81	38,645,684.56	2,961,583.25

*1 Includes \$1,128,002.00 Re-appropriation and the \$2,223,000.00 10/10/12 Resolution

*2 Worker's compensation refunds, and one-time employer payments

County of Frederick
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
 April 30, 2013

ASSETS	FY2013 <u>4/30/13</u>	FY2012 <u>4/30/12</u>	Increase <u>(Decrease)</u>
Cash	5,591,807.75	5,274,457.36	317,350.39
Accounts Receivable Other	0.00	233.35	(233.35)
GL controls(est.rev/est.exp)	<u>(1,166,785.07)</u>	<u>(860,151.50)</u>	<u>(306,633.57)</u>
TOTAL ASSETS	<u>4,425,022.68</u>	<u>4,414,539.21</u>	<u>10,483.47</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	330,576.00	5,620.00	324,956.00
Fund Balance	<u>2,090,405.71</u>	<u>2,537,611.21</u>	<u>(447,205.50) *1</u>
TOTAL EQUITY	<u>2,420,981.71</u>	<u>2,543,231.21</u>	<u>(122,249.50)</u>
TOTAL LIABILITY & EQUITY	<u>4,425,022.68</u>	<u>4,414,539.21</u>	<u>10,483.47</u>

NOTES:

*1 The fund balance decrease was impacted by the new telephone system(\$221,000.00) and bonus and career development(\$261,183.00).

Current Unrecorded Accounts Receivable-	FY2013
Prisoner Billing:	28,064.72
Compensation Board Reimbursement 4/13	<u>433,358.36</u>
Total	461,423.08

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 4/30/2013

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	<u>Appropriated</u>	FY2013 4/30/2013 <u>Actual</u>	FY2012 4/30/2012 <u>Actual</u>	YTD Actual <u>Variance</u>
Interest	-	18,660.72	10,374.77	8,285.95
Supervision Fees	55,399.00	37,812.50		37,812.50
Drug Testing Fees	5,506.00	4,798.46		4,798.46
Work Release Fees	499,800.00	284,674.13	278,259.60	6,414.53
Federal Bureau Of Prisons	0.00	165.00	890.00	(725.00)
Local Contributions	5,273,767.00	5,273,767.00	5,162,154.00	111,613.00
Miscellaneous	42,910.85	41,831.10	24,894.26	16,936.84
Phone Commissions	126,000.00	90,880.52	79,753.33	11,127.19
Food & Staff Reimbursement	96,000.00	78,670.74	67,246.46	11,424.28
Elec.Monitoring Part.Fees	83,767.00	44,219.59	44,516.49	(296.90)
Employee Meal Supplements	500.00	0.00	220.00	(220.00)
Share of Jail Cost Commonwealth	975,355.00	515,569.00	513,327.77	2,241.23
Medical & Health Reimb.	51,237.00	40,489.55	44,358.47	(3,868.92)
Shared Expenses CFW Jail	5,003,495.00	3,895,460.97	3,920,600.82	(25,139.85)
State Grants	242,915.00	250,166.00	162,654.00	87,512.00
Local Offender Probation	238,888.00	234,431.00	0.00	234,431.00
DOC Contract Beds	0.00	13,292.00	15,796.00	(2,504.00)
Bond Proceeds	0.00	0.00	3,248.01	(3,248.01)
Transfer from General Fd,	4,199,498.00	4,200,470.98	3,733,510.00	466,960.98
TOTAL REVENUES	16,895,037.85	15,025,359.26	14,061,803.98	963,555.28
EXPENDITURES:	18,392,398.92	14,131,028.18	13,373,081.93	757,946.25
Excess(Deficiency)of revenues over expenditures		894,331.08	688,722.05	205,609.03
FUND BALANCE PER GENERAL LEDGER		<u>1,196,074.63</u>	<u>1,848,889.16</u>	<u>(652,814.53)</u>
Fund Balance Adjusted To Reflect Income Statement @ 4/30/13		2,090,405.71	2,537,611.21	(447,205.50)

County of Frederick
Fund 12 Landfill
April 30, 2013

ASSETS	FY2013 4/30/13	FY2012 4/30/12	Increase (Decrease)
Cash	29,312,967.12	29,402,819.77	(89,852.65) *1
Receivables:			
Accounts Receivable			
Fees	536,795.39	515,630.11	21,165.28 *2
Accounts Receivable Other	155.00	83.00	72.00
Allow.Uncollectible Fees	(84,000.00)	(84,000.00)	0.00
Fixed Assets	42,516,271.35	39,719,334.39	2,796,936.96
Accumulated Depreciation	(21,543,603.09)	(19,781,833.70)	(1,761,769.39)
GL controls(est.rev/est.exp)	(4,567,810.00)	(3,343,947.15)	(1,223,862.85)
TOTAL ASSETS	46,170,775.77	46,428,086.42	(257,310.65)
LIABILITIES			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	134,423.76	122,588.76	11,835.00
Accrued Remediation Costs	11,765,034.50	11,649,874.93	115,159.57 *3
Retainage Payable	47,620.17	359,969.95	(312,349.78)
Deferred Revenue Misc.Charges	155.00	83.00	72.00
TOTAL LIABILITIES	11,947,233.43	12,132,516.64	(185,283.21)
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	33,902.17	1,516,522.85	(1,482,620.68) *4
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	24,331,198.17	22,920,604.93	1,410,593.24 *5
TOTAL EQUITY	34,223,542.34	34,295,569.78	(72,027.44)
TOTAL LIABILITY AND EQUITY	46,170,775.77	46,428,086.42	(257,310.65)

NOTES:

*1 The decrease in cash was impacted by prior year increases in expenditures disbursed in the current year

*2 Receivables at 4/30/13 increased \$21,165.28. Landfill charges for 4/13 were \$422,237.67 compared to \$369,979.64 at 4/12 for and increase of \$52,258.03. The delinquent fees at 4/13 were \$111,989.59 compared to \$143,212.96 at 4/12 for a decrease of \$31,223.37.

*3 Remediation increased \$115,159.57, and includes \$111,998.00 for post closure costs and \$3,161.57 interest.

*4 Encumbrances decreased \$1,482,620.68. The encumbrance balance at 4/30/13 was \$33,902.17 for partial capping MSW.

*5 Total fund balance increased \$1,410,593.24. The beginning fund balance was \$25,906,408.20 that includes adjusting entries, budget controls for FY13(\$2,836,732.00), (\$1,055,000.00) carry forwards of unused FY12 funds for several projects, \$1,335,682.35 for FY12 audit adjustments that include depreciation, equipment and capital projects, and the year to date revenue less expenditures \$980,839.62.

County of Frederick
 Comparative Statement of Revenue, Expenditures
 and Changes in Fund Balance
 April 30, 2013

FUND 12 LANDFILL REVENUES		FY13 4/30/13 <u>Actual</u>	FY12 4/30/12 <u>Actual</u>	YTD Actual <u>Variance</u>
	<u>Appropriated</u>			
Interest Charge	0.00	5,259.92	5,438.51	(178.59)
Interest on Bank Deposits	40,000.00	44,221.23	42,442.85	1,778.38
Salvage and Surplus	0.00	96,380.90	140,688.78	(44,307.88)
Sanitary Landfill Fees	4,565,400.00	3,521,852.64	3,512,599.61	9,253.03
Charges to County	0.00	269,794.87	270,792.69	(997.82)
Charges to Winchester	0.00	77,104.68	74,695.44	2,409.24
Tire Recycling	70,000.00	82,257.99	112,192.50	(29,934.51)
Reg. Recycling Electronics	40,000.00	37,022.00	36,980.00	42.00
Miscellaneous	0.00	4,554.00	409.00	4,145.00
Wheel Recycling	120,000.00	8,637.50	100.00	8,537.50
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	413,523.03	409,936.08	3,586.95
Waste Oil Recycling		12,435.89	13,570.50	(1,134.61)
State Reimbursement Tire Operation	0.00	6,120.00	11,408.00	(5,288.00)
TOTAL REVENUES	5,389,448.00	4,579,164.65	4,631,253.96	(52,089.31)
Operating Expenditures	5,195,180.00	2,661,942.04	2,741,953.28	(80,011.24)
Capital Expenditures	4,795,980.17	936,382.99	2,368,475.22	(1,432,092.23)
TOTAL Expenditures	9,991,160.17	3,598,325.03	5,110,428.50	(1,512,103.47)
Excess(deficiency)of revenue over expenditures		980,839.62	(479,174.54)	1,460,014.16
Fund Balance Per General Ledger		<u>23,350,358.55</u>	<u>23,399,779.47</u>	<u>(49,420.92)</u>
FUND BALANCE ADJUSTED		24,331,198.17	22,920,604.93	1,410,593.24

County of Frederick, VA
Report on Unreserved Fund Balance
May 9, 2013

Unreserved Fund Balance, Beginning of Year, July 1, 2012 **29,782,513**

Prior Year Funding & Carryforward Amounts

C/F Bowman Library Parking Lot	(54,257)	
Remove EDC C/F	687	
C/F Fire Company Capital	(152,794)	
C/F Painting (Maintenance)	(37,385)	
C/F CMS Project	(36,041)	
C/F Stephens City Proffer	(43,779)	
C/F DARE	(2,282)	
C/F Forfeited Assets	(52,525)	
C/F Schools	(1,153,002)	
FY12 Star Fort fees	4,262	
FY12 Encumbrances	515,543	
		(1,011,573)

Other Funding / Adjustments

Carmeuse Incentive	(550,000)	
Feb 2010 Snow	(58,328)	
GAP Pay	(46,383)	
Asst Comm Attorney position	(60,146)	
Airport Capital	(24,156)	
Gainesboro Conv Site	(287,500)	
AS400 Lease	(21,018)	
Sheriff's Dept physicals	(3,880)	
Phase II Sheriff's Dept laptop project	(280,593)	
Resolution	(3,900,000)	
Return VJCCCA funds	(5,839)	
Sheriff computer forensics	(48,875)	
Sheriff overtime	(100,000)	
Phone system	(517,400)	
Round Hill station design	(452,347)	
June 2013 primary	(33,385)	
Sheriff IT	(95,400)	
Prior year tax refunds	(518,089)	
		(7,003,339)

Fund Balance, May 9, 2013 **21,767,601**