

FINANCE COMMITTEE REPORT to the BOARD OF SUPERVISORS  
Wednesday, February 19, 2020  
8:00 a.m.  
107 NORTH KENT STREET, WINCHESTER, VIRGINIA

A Finance Committee meeting was held in the First Floor Conference Room at 107 North Kent Street on Wednesday, February 19, 2020 at 8:00 a.m.

ATTENDEES:

Committee Members Present: Judith McCann-Slaughter, Chairman; Charles DeHaven; Robert Wells; Angela Rudolph-Wiseman; and non-voting liaisons William Orndoff, Treasurer; and Seth Thatcher, Commissioner of the Revenue.

Committee Member Absent: Jeffrey Boppe.

Staff present: Cheryl Shiffler, Finance Director; Sharon Kibler, Assistant Finance Director; Kris Tierney, County Administrator; Jay Tibbs, Assistant County Administrator; Erin Swisshelm, Assistant County Attorney; Jennifer Place, Budget Analyst; Steve Hawkins, Sheriff Major; Joe Wilder, Public Works Director; Ron Kimble, Landfill Manager; James Whitley, NRADC Superintendent; Nick Sabo, WRA Director; and Richard Venskoske, Voter Registrar.

Others present: Shawn Graber, BOS Back Creek; Doug McCarthy, BOS Gainesboro; and Gene Fisher, BOS Shawnee.

**ITEMS REQUIRING ACTION BY BOARD OF SUPERVISORS:**

(\*) Items 1 – 6 were approved under consent agenda.

1. (\*) The Sheriff requests a General Fund supplemental appropriation in the amount of \$25,237.50. This amount represents traffic control revenue collected in excess of budgeted revenue. No local funds required. See attached memo, p. 4.
2. (\*) The Sheriff requests a General Fund supplemental appropriation in the amount of \$5,575. This amount represents the sale of an out of service cruiser, and funds will be used for equipment for new vehicles. No local funds required. See attached memo, p. 5 – 6.
3. (\*) The Sheriff requests a General Fund supplemental appropriation in the amount of \$1,794.50. This amount represents the DARE donations to be used for supplies. No local funds required. See attached memo, p. 7.
4. (\*) The Sheriff requests a General Fund supplemental appropriation in the amount of \$1,750. This amount represents a donation to the Community Response Team (CRT) to be used for supplies. No local funds required. See attached memo, p. 8 – 9.

5. (  ) The F&R Chief requests a General Fund supplemental appropriation in the amount of \$100. This amount represents the sale of surplus vehicle mounts and will be used for parts. No local funds required. See attached memo, p. 10.
6. (  ) The Landfill Manager requests a Landfill Fund supplemental appropriation in the amount of \$21,597.76. This amount represents property claim insurance reimbursement to be used for damage repairs. No local funds required. See attached memo, p. 11 – 12.
7. The Public Works Director requests a Landfill Fund supplemental appropriation in the amount of \$600,000. This amount represents unexpected expenses related to multiple projects. The Public Works committee has approved the request. See attached memo, p. 13. The committee recommends approval.
8. The Registrar requests a General Fund supplemental appropriation in the amount of \$47,542. This amount represents funds required to hold the March 2020 Democratic Presidential Primary. Local funds are required. See attached memo, p. 14 – 15. The committee recommends approval.
9. The Old Dominion ASAP Director requests a Court Services Fund transfer in the amount of \$9,000 from personnel to operating. The transfer policy required BOS approval to transfer out of personnel. See attached memo, p. 16. The committee recommends approval.
10. The WRA Director requests an Airport Fund supplemental appropriation in the amount of \$10,000. This amount represents funds needed for the Wings and Wheels event. No local funds required. See attached memo, p. 17. The committee recommends approval.
11. The WRA Director requests an Airport Fund supplemental appropriation in the amount of \$40,000. This amount represents funds for anticipated fuel purchases. No local funds required. See attached memo, p. 18. The committee recommends approval.

**NO ACTION REQUIRED BY BOARD OF SUPERVISORS:**

1. The BOS has requested that the Finance Committee study vehicle property tax relief to 100% disabled veterans for one vehicle. The committee has requested additional information as it becomes available for further review.

**INFORMATION ONLY:**

1. The Finance Director provides a Fund 10 Transfer Report for January 2020. See attached, p. 19.
2. The Finance Director provides financial statements ending January 31, 2020. See attached, p. 20 – 30.
3. The Finance Director provides an FY 2020 Fund Balance Report ending February 13, 2020. See attached, p. 31.
4. The presentation of the FY 2019 CAFR to the Audit Committee has been delayed until the March 18, 2020 meeting.

Respectfully submitted,

FINANCE COMMITTEE

Judith McCann-Slaughter, Chairman  
Charles DeHaven  
Robert Wells  
Angela Rudolph-Wiseman

By Cheryl B. Shiffler

Cheryl B. Shiffler, Finance Director

# FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE  
WINCHESTER, VIRGINIA 22602

540-662-6168  
FAX 540-504-6400

TO : Cheryl Shiffler, Director of Finance  
FROM : Sheriff Lenny Millholland  
SUBJECT : Appropriation of Funds – Recovered costs  
DATE : , February 13, 2020

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The Sheriff requests a General Fund supplemental appropriation in the amount of \$25,237.50. This amount has been posted to 3010-019010-0018. This amount represents traffic control and overtime from July 2019 – December 2019.

We are requesting this amount to be appropriated in budget line 3102-1005-000-000

Thank you



LWM/adc

*\$50 K budgeted FY20*

# FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE  
WINCHESTER, VIRGINIA 22602

540-662-6168  
FAX 540-504-6400

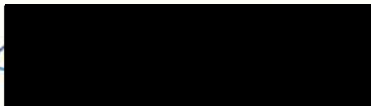


TO : Cheryl Shiffler, Director of Finance  
FROM : Sheriff Lenny Millholland  
SUBJECT : Payment for Cruiser  
DATE : January 22, 2020

Frederick County Sheriff's Office has received payment in the amount of \$5,575 from PAYMAC Inc. For the purchase of a cruiser that was out of service. The amount has been posted to 3-010-015020-0007.

We are requesting this amount to be appropriated into line item 31020-8005-000-000. We're going to use this amount to put towards lights and equipment for new vehicles.

Thank you



LWM/adc

C.S. 1/24/20

PAYMAC, INC.

14425

01/02/20

PAY TO THE ORDER OF

Frederick County Sheriff's Office

\$ 5,575.00

Five Thousand Five Hundred Seventy-Five and 00/100\*\*\*\*\*

DOLLARS

Frederick County Sheriff's Office  
Attn: Donald Lang  
1080 Coverstone Drive  
Winchester, VA 22602

*[Handwritten signature]*

# FREDERICK COUNTY SHERIFF'S OFFICE

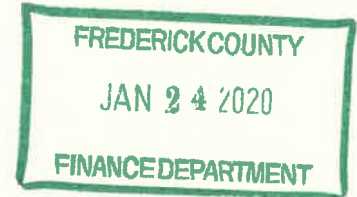


Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE  
WINCHESTER, VIRGINIA 22602

540-662-6168  
FAX 540-504-6400



TO : Cheryl Shiffler Director of Finance  
FROM : Sheriff Lenny Millholland  
SUBJECT : Appropriation of Funds – DARE  
DATE : January 22, 2020

We are requesting the donations received for the DARE program to be appropriated in line item 31020-5413-000-001

7/29/19- \$100.00 - Evendale Elementary School

12/20/19 - \$1694.50 - Emmanuel Independent Baptist Church

Total \$1794.50

This amount will go towards supplies needed for the DARE program such as pencils, erasers and booklets.

Thank you,



LWM/adc

3-010-018990-0015  
C.S. 7/31/19 + 12/26/19

# FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE  
WINCHESTER, VIRGINIA 22602

540-662-6168  
FAX 540-504-6400



TO : Cheryl Shiffler, Finance Department  
FROM : Sheriff Lenny Millholland  
SUBJECT : Appropriation of funds – Donation CRT  
DATE : January 21, 2020

We are requesting the donation received for CRT team totaling \$1750.00 that was posted to 3010-018990-0006 (10CR) to be appropriated in budget line 4-010-031020-5409-000-004

\$1750.00 - Wal-Mart

This amount will go towards supplies that the CRT team may need.

Thank you,

[Redacted signature]

LWM/adc

C.S. 12/26/19



NON-NEGOTIABLE AFTER 180 DAYS

0447352

Vendor Number 9999999975	Check Date 12-17-19	Check Number 0447352
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PAY

ONE THOUSAND SEVEN HUNDRED FIFTY DOLLARS AND NO CENTS

DOLLARS	CENTS
*****1,750.00	
NET AMOUNT OF CHECK	

TO THE FREDERICK COUNTY SHERIFFS OFFICE  
 ORDER WALMART# 3344  
 OF 1080 COVERSTONE DRIVE  
 WINCHESTER VA 22602

WALMART, INC.



Executive Vice President and Treasurer



Dennis D. Linaburg  
Fire Chief

COUNTY OF FREDERICK, VIRGINIA



FIRE AND RESCUE DEPARTMENT

1080 Coverstone Drive  
Winchester, VA 22602

**MEMORANDUM**

**TO:** Cheryl Shiffler, Director  
Finance Department

**FROM:** Dennis D. Linaburg, Chief  
Fire & Rescue Department [REDACTED]

**SUBJECT:** Request for Supplemental Appropriation

**DATE:** January 21, 2020

The Frederick County Fire and Rescue Department received online auction funds in the amount of \$100.00 for the sale of Havis vehicle mounts.

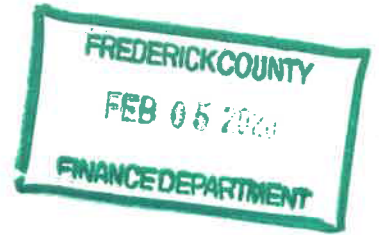
We request that the funds, deposited into Revenue Code 3-010-015020-0006, be transferred to line item 3505-5408-000 (Vehicle & Powered Equipment). Funds will be used to purchase parts for vehicle maintenance.

**Total Transfer: \$100.00**

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:kbu  
Cc: File

C.S. 1/7/20



**MEMORANDUM**

**TO:** Sharon Kibler  
**FROM:** Ron Kimble, Landfill Manager [REDACTED]  
**THROUGH:** Joe Wilder, Director of Public Works [REDACTED]  
**SUBJECT:** Equipment Claim Reimbursement Funds Allocation  
**DATE:** February 3, 2020

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We received a check in the amount of \$21,597.76 for a claim dated January 6, 2020. This was to repair the 2004 Volvo A35D Articulating Dump Truck (T-4), Claim# 0342020259815. The amount represents the equipment appraisal minus the \$1,000 deductible.

We would like to request the funds be appropriated to line item 12-4204-3004-01 in which we will use to repair the vehicle.

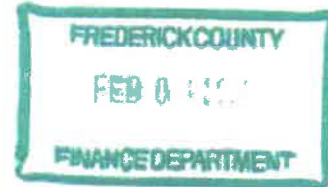
Please feel free to call or contact me if you have any further questions or concerns regarding this matter.

bls

C.S. 2/5/20  
3-02-041010-0001



**VACORP**



January 28, 2020

Frederick County  
Attn: Jennifer Place  
107 North Kent Street  
Winchester, VA. 22601

Virginia Association of Counties Self Insurance Risk Pool  
Member: Frederick County  
Claim Number: 0342020259815  
Date of Loss: 1/6/2020

Dear Ms. Place:

Enclosed please find VACORP property damage check in the amount of \$21,597.76 for the repair of the Volvo A35D that was damaged on 1/6/2020. This payment was based on the *S&S Appraisal Services* appraisal of \$22,597.76 less the \$1,000.00 deductible.

If you should have any questions regarding this payment, please feel free to call me at 1-888-822-6772 ext. 174.

Sincerely,

Jared Mullen  
Claims Specialist

Enclosed – Check



MEMORANDUM

**TO:** Cheryl Shiffler, Director of Finance

**FROM:** Joe C. Wilder, Director of Public Works [REDACTED]

**SUBJECT:** Supplemental Appropriation Request

**DATE:** February 14, 2020

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At the January 28, 2020 Public Works Committee Meeting the committee unanimously approved a request from the Frederick County Landfill to move \$600,000 from the unreserved fund balance into Professional Services, line item 12-4204-3002-00.

This appropriation will cover unexpected expenses related to the recycling study, composting study, a DEQ work plan related to Permit 40, a study on reclamation of permit 40 and to expand Permit 529.

Please include the above supplemental appropriation request on the next Finance Committee agenda.

JCW/kco

cc: file



## OFFICE OF VOTER REGISTRATION

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

To: Frederick County Finance Committee

From: Rich Venskoske [REDACTED]

Subject: Supplemental Budget Request for the March 3, 2020 Democratic Party Presidential Primary

Date: Tuesday, February 11, 2020

The Director of Elections requests to be placed on the Fredrick County Finance Committee Agenda for the Wednesday, March 19, 2020 meeting. The purpose of this request is to seek approval of the Supplemental Budget Request for the Democratic Party Presidential Primary to be held on Tuesday, March 3, 2020.

The amount of the Supplemental Budget Request is \$47,542. This amount will cover all expenses related to the Democratic Party Primary.

This Supplemental Budget Request is to be done from the 2020 – 2021 Budget year.

March 3, 2020 Democratic Party Presidential Primary

Supplemental Budget Request

Line Item Budget Requests

13010 - Electoral Board

1003 – 000 - Part Time/Extra Help	\$ 1000
1006 – 002 - Compensation of Election Officials	\$ 32850
3007 – 000 – Advertising	\$ 170
3010 – 000 – Other Contractual Services	\$ 9407
5204 – 000 – Postage	\$ 465
5401 – 000 – Office Supplies	\$ 250
5506 – 000 – Travel	\$ 1400

13020 – Registrar

1005 – 000 – Overtime Dep. & Asst. Registrars	\$ 2000
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TOTAL \$47,542



Old Dominion Alcohol Safety Action Program

860 Smithfield Avenue, Winchester, VA 22601  
540-665-5633 Fax: 540-678-0730

**TO: James Whitley, Superintendent**

**FROM: Andrea Cosans, Director**

**DATE: February 4, 2020**

**RE: Request for Fund Transfer**

Per our conversation on January 31, 2020, Old Dominion ASAP is requesting to transfer \$9000.00 in funds from personnel for the following areas that need money; electric, water/sewer, internet, laundry, repair, and other operating expenses.

The above listed areas are ones in which we did not anticipate as much of or any increase in the bills. We had a change in staff so there is a surplus which is why we are requesting from this line item.

The following is a list of the amounts of money requested for each area and the line item:

Requesting to move \$9000.00 from case officer 2109-1001-000-037.

Commented [SK1]: Anticipated remaining balance \$14,864

Would like to place those funds in the following manner:

Electric	2109-5101-000-000	\$1000.00
Water/Sewer	2109-5103-000-000	\$1500.00
Internet	2109-5299-000-000	\$5000.00
Laundry	2109-5405-000-000	\$1000.00
Repair	2109-5407-000-000	\$300.00
Other Operating	2109-5413-000-000	\$200.00





## WINCHESTER REGIONAL AIRPORT

491 AIRPORT ROAD  
WINCHESTER, VIRGINIA 22602  
(540) 662-5786

### MEMORANDUM

To: Cheryl Shiffler, Frederick County Finance Director  
From: Nick Sabo, Winchester Regional Airport Authority Executive Director  
Date: February 14, 2020  
RE: Finance Committee Agenda Item | FY20 Supplemental Appropriation

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The Winchester Regional Airport Authority requests supplemental appropriation of \$10,000 to expense line item 4-017-081090-5715-000-000 for the Wings and Wheels airport event, scheduled for June 13, 2020. Local funds are not required as offsetting revenues will be generated through sponsorship, exhibitor, and vendor fees.

I appreciate your consideration in this matter. Please advise if you have questions or need additional information.

Sincerely,

Nick Sabo, A.A.E.  
Executive Director

3-017-018990-0003



## WINCHESTER REGIONAL AIRPORT

491 AIRPORT ROAD  
WINCHESTER, VIRGINIA 22602  
(540) 662-5786

### MEMORANDUM

To: Cheryl Shiffler, Frederick County Finance Director  
From: Nick Sabo, Winchester Regional Airport Authority Executive Director  
Date: February 14, 2020  
RE: Finance Committee Agenda Item | FY20 Supplemental Appropriation

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The Winchester Regional Airport Authority requests a supplemental appropriation in the amount of \$40,000 to expense line item 4-017-5414-000-000 for anticipated fuel purchases. These expenses will be offset by direct revenues; therefore local funds are not required.

I appreciate your consideration in this matter. Please advise if you have questions or need additional information.

Sincerely,

Nick Sabo, A.A.E.  
Executive Director

BUDGET TRANSFERS JANUARY 2020

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
1/10/2020	INFORMATION TECHNOLOGY	TO COVER DISYS INVOICE	1220	3005	000	000	(4,159.77)
	INFORMATION TECHNOLOGY		1220	8007	000	003	4,159.77
1/14/2020	COUNTY OFFICE BUILDINGS/COURTHOUSE	INSUFFICIENT FUNDS TO COVER WATER/SEWER AT PSB	4304	3010	000	005	(650.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5103	000	005	650.00
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3005	000	005	(3,000.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	5103	000	005	3,000.00
1/22/2020	SHERIFF	DUES AND MEMBERSHIPS	3102	5409	000	000	(1,000.00)
	SHERIFF		3102	5801	000	000	1,000.00
1/22/2020	SHERIFF	TO COVER CURRENT DEFICIT IN OVERTIME	3102	1007	000	001	(55,000.00)
	SHERIFF		3102	1005	000	000	55,000.00
	SHERIFF		3102	1002	000	001	(40,000.00)
	SHERIFF		3102	1005	000	000	40,000.00
	SHERIFF		3102	1002	000	003	(16,000.00)
	SHERIFF		3102	1005	000	000	16,000.00
	SHERIFF		3102	1002	000	022	(2,000.00)
	SHERIFF		3102	1005	000	000	2,000.00
1/23/2020	COUNTY OFFICE BUILDINGS/COURTHOUSE	MOTOR ASSEMBY FURNACE 1&3 MILLWOOD FS	4304	5403	000	021	(500.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	021	500.00
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	022	(700.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	021	700.00
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3002	000	021	(1,000.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	021	1,000.00
1/31/2020	SHERIFF	PAYROLL PROMOTIONS 1/20	3102	1001	000	064	(2,225.00)
	SHERIFF		3102	1002	000	025	2,225.00
	FIRE AND RESCUE		3505	1007	000	001	(1,471.00)
	FIRE AND RESCUE		3505	1001	000	100	1,471.00
1/31/2020	PUBLIC SAFETY COMMUNICATIONS	PAYROLL TRANSFERS 1/20	3506	1001	000	010	(733.00)
	PUBLIC SAFETY COMMUNICATIONS		3506	1001	000	014	733.00
1/31/2020	VOLUNTEER FIRE DEPARTMENTS	RECLASS VOLUNTEER FIREFIGHTERS LENGTH OF SERVICE FIDUCIARY COVERAGE	3202	5300	000	000	1,068.00
	VOLUNTEER FIRE DEPARTMENTS		3202	2005	000	000	(1,068.00)
2/3/2020	ELECTORAL BOARD AND OFFICIALS	ANNUAL MEMBERSHIP DUES INCREASED	1301	5204	000	000	(30.00)
	REGISTRAR		1302	5801	000	000	30.00
2/3/2020	COMMONWEALTH'S ATTORNEY	TO FUND ADVERTISING	2201	5401	000	000	(650.00)
	COMMONWEALTH'S ATTORNEY		2201	3007	000	000	650.00
2/3/2020	COMMISSIONER OF THE REVENUE	TRAVEL FOR CONFERENCES, COURSES, MEETINGS, ETC.	1209	3010	000	000	(2,400.00)
	COMMISSIONER OF THE REVENUE		1209	5506	000	000	2,400.00
	COMMISSIONER OF THE REVENUE		1209	3010	000	000	(3,100.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	5506	000	000	3,100.00
2/4/2020	MANAGEMENT INFORMATION SERVICES	TO COVER A SERVICE MAINTENANCE CONTRACT	1222	3002	000	000	(370.00)
	MANAGEMENT INFORMATION SERVICES		1222	3005	000	000	370.00
2/5/2020	FINANCE	BUDGET DOCUMENT PRINTING	1214	3007	000	000	(200.00)
	FINANCE		1214	3006	000	000	200.00
2/5/2020	COMMISSIONER OF THE REVENUE	VAAO DUES AND CIRCUIT COURT REMOTE ACCESS	1209	5801	000	000	(225.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	5801	000	000	225.00

County of Frederick  
General Fund  
January 31, 2020

ASSETS	FY20 <u>1/31/2020</u>	FY19 <u>1/31/2019</u>	Increase <u>(Decrease)</u>
Cash and Cash Equivalents	47,500,918.78	46,259,442.32	1,241,476.46 *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Receivable Arrears Pay Deferred	501,286.90	0.00	501,286.90 *B
Taxes, Commonwealth, Reimb. P/P	3,957,313.74	3,934,534.60	22,779.14
Streetlights	711.36	1,029.96	(318.60)
Miscellaneous Charges	28,020.96	19,230.57	8,790.39
Due from Fred. Co. San. Auth.	657,083.23	657,083.23	0.00
Prepaid Postage	3,062.60	5,149.23	(2,086.63)
GL controls (est.rev / est. exp)	<u>(14,391,451.31)</u>	<u>(5,316,490.51)</u>	<u>(9,074,960.80)</u> (1) Attached
<b>TOTAL ASSETS</b>	<b><u>38,258,501.26</u></b>	<b><u>45,561,534.40</u></b>	<b><u>(7,303,033.14)</u></b>
LIABILITIES			
Accrued Wages Payable	1,439,785.27	0.00	1,439,785.27 *B
Retainage Payable	91,663.30	47,010.53	44,652.77
Performance Bonds Payable	945,014.05	774,980.55	170,033.50
Taxes Collected in Advance	280,038.18	214,865.91	65,172.27
Deferred Revenue	<u>3,979,708.07</u>	<u>3,955,094.13</u>	<u>24,613.94</u> *C
<b>TOTAL LIABILITIES</b>	<b>6,736,208.87</b>	<b>4,991,951.12</b>	<b>1,744,257.75</b>
EQUITY			
Fund Balance			
Reserved:			
Encumbrance General Fund	583,240.63	1,591,886.29	(1,008,645.66) (2) Attached
Conservation Easement	4,779.85	4,779.85	0.00
Peg Grant	371,751.60	331,565.38	40,186.22
Prepaid Items	949.63	949.63	0.00
Advances	657,083.23	657,083.23	0.00
Employee Benefits	0.00	93,120.82	(93,120.82)
Courthouse Fees	453,620.55	408,676.25	44,944.30
Historical Markers	0.00	17,804.23	(17,804.23)
Animal Shelter	1,181,179.07	1,216,179.07	(35,000.00)
Sheriff's Reserve	1,000.00	1,000.00	0.00
Proffers	6,323,097.26	5,158,521.68	1,164,575.58 (3) Attached
Parks Reserve	17,174.06	17,631.82	(457.76)
E-Summons Funds	69,760.08	163,429.73	(93,669.65)
VDOT Revenue Sharing	436,270.00	436,270.00	0.00
Undesignated Adjusted Fund Balance	<u>21,422,386.43</u>	<u>30,470,685.30</u>	<u>(9,048,298.87)</u> (4) Attached
<b>TOTAL EQUITY</b>	<b><u>31,522,292.39</u></b>	<b><u>40,569,583.28</u></b>	<b><u>(9,047,290.89)</u></b>
<b>TOTAL LIAB. &amp; EQUITY</b>	<b><u>38,258,501.26</u></b>	<b><u>45,561,534.40</u></b>	<b><u>(7,303,033.14)</u></b>

**NOTES:**

\*A Cash increase includes increases in revenue, expenditures, and transfers, and a decrease in fund balance (refer to the comparative statement of revenues, expenditures, transfers and change in fund balance).

\*B Frederick County has converted to an arrears payroll schedule.

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

**BALANCE SHEET**

(1) GL Controls	FY20	FY19	Inc/(Decrease)
Estimated Revenue	190,799,956	180,222,344	10,577,612
Appropriations	(93,506,626)	(80,155,019)	(13,351,607)
Est. Transfers to Other Funds	(116,051,677)	(106,975,701)	(9,075,976)
Est. Transfers from Other Funds	3,783,655	-	3,783,655
Encumbrances	583,241	1,591,886	(1,008,646)
	(14,391,451)	(5,316,491)	(9,074,961)

**(2) General Fund Purchase Order Balance 1/31/20**

DEPARTMENT	Amount	
Board of Supervisors	53,195.91	Audio Visual Equipment Upgrade for Boardroom
Commissioner of the Revenue	29,257.40	2020 Chevy Colorado
County Office Buildings	13,100.00	Upgrade VAV Box Controller for HVAC Controls
	9,130.00	Bowman Library BAS Upgrade Control
Fire and Rescue	44,010.00	Uniforms
	16,290.71	Emergency Lighting, Push Bumper & Installation
	10,115.00	(1) Washer/Extractor
	7,449.00	Quarterly Air Testing and Annual Compressor Maintenance
	5,760.00	(16) Globe Crossfire Fire Boots
	5,924.43	Emergency Vehicle Equipment
	32,483.00	(5) APX Mobile Radios and Accessories
Parks	33,223.75	Sherando Park Recreation Access Project
	6,281.80	Landscape Supplies Clearbrook and Sherando Park
	18,750.00	Shade Structure for Pool Deck Area Clearbrook Park
	18,750.00	Shade Structure for Pool Deck Area Sherando Park
	4,300.00	Pool Tile Repair
	3,526.96	(4) Hot Chocolate Machines
	9,568.00	Program Uniforms
	12,840.00	Pickleball Court Installation Frederick Heights Park
	27,101.00	Ventrac Tractor & Accessories
	2,656.00	Ballfield/Infield Conditioner Clearbrook
	2,640.00	Ballfield/Infield Conditioner Sherandc
	8,964.00	Ballfield Diamond Mix
Public Safety	148,885.86	VESTA 911 Hardware Refresh
Sheriff	887.65	Uniforms
	110.40	Tactical Equipment
	7,910.00	(30) G Force Vests With Carriers
	4,260.96	Respirators and Supplies
	27,089.00	Satellite for RV Command Vehicle
	720.85	Balance Remaining on Replacement of Laptops
	18,058.95	Motorola XTS 5000 Model II Portable Radio with Accessories
<b>Total</b>	<b>583,240.63</b>	

(3) Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance 1/31/2020	3,644,423.98	197,876.51	574,205.91	1,906,590.86	6,323,097.26

**Designated Other Projects Detail**

Administration	364,613.86				
Bridges	16,014.00				
Historic Preservation	126,000.00				* \$50,000 was wired to Shenandoah Valley Battlefields on 12/19/15
Library	235,146.00				for the final debt payment on the Huntsberry Property.
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	92,052.00				
Solid Waste	12,000.00				
Stop Lights	52,445.00				
Treasurer	700.00				
BPG Properties/Rt.11 Corridor	330,000.00				
Blackburn Rezoning	452,745.00				
Clearbrook Bus.Ctr.Rezoning	2,500.00				
<b>Total</b>	<b>1,906,590.86</b>				

**Other Proffers 1/31/20**

(4) Fund Balance Adjusted	
Beginning Balance 1/31/20	39,372,886.77
Revenue 1/20	98,558,894.26
Expenditures 1/20	(51,339,108.17)
Transfers 1/20	(65,170,286.43)
Ending Balance 1/31/20	21,422,386.43

County of Frederick  
 Comparative Statement of Revenues, Expenditures  
 and Changes in Fund Balance  
 January 31, 2020

<b>REVENUES:</b>	<u>Appropriated</u>	FY20 1/31/2020 <u>Actual</u>	FY19 1/31/2019 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	131,452,356.00	58,801,179.99	54,523,082.52	4,278,097.47 (1)
Other local taxes	39,112,454.00	16,219,905.59	14,175,441.13	2,044,464.46 (2)
Permits & Privilege fees	2,050,249.00	1,301,684.73	1,163,456.25	138,228.48 (3)
Revenue from use of money and property	881,268.00	739,620.02	708,515.58	31,104.44 (4)
Charges for Services	3,230,476.00	1,830,968.20	1,708,623.14	122,345.06
Miscellaneous	559,976.15	261,673.87	379,397.09	(117,723.22)
Recovered Costs	1,792,147.00	1,317,251.75	1,321,284.73	(4,032.98) (5)
Proffers		1,117,521.47	794,986.85	322,534.62 (5)
Intergovernmental:				
Commonwealth	11,644,293.00	13,062,167.18	12,720,982.08	341,185.10 (6)
Federal	76,736.88	115,563.36	45,757.52	69,805.84 (7)
Insurance Recoveries	0.00	7,703.11	3,104.33	4,598.78
Transfer from Co.Capital Fd.(BOS FD)	3,783,654.99	3,783,654.99	52,896.00	3,730,758.99
<b>TOTAL REVENUES</b>	<b>194,583,611.02</b>	<b>98,558,894.26</b>	<b>87,597,527.22</b>	<b>10,961,367.04</b>
<b>EXPENDITURES:</b>				
General Administration	16,741,487.40	11,017,648.19	8,086,384.58	2,931,263.61
Judicial Administration	3,111,160.80	1,663,042.02	1,624,905.76	38,136.26
Public Safety	43,332,748.12	25,338,192.78	22,721,572.01	2,616,620.77
Public Works	7,828,475.28	2,874,267.69	3,142,039.85	(267,772.16)
Health and Welfare	10,601,919.00	5,162,733.71	4,816,527.94	346,205.77
Education	81,308.00	40,654.00	40,540.00	114.00
Parks, Recreation, Culture	7,887,760.70	4,368,671.19	3,912,237.56	456,433.63
Community Development	2,196,035.53	873,898.59	903,160.61	(29,262.02)
<b>TOTAL EXPENDITURES</b>	<b>91,780,894.83</b>	<b>51,339,108.17</b>	<b>45,247,368.31</b>	<b>6,091,739.86 (8)</b>
<b>OTHER FINANCING SOURCES ( USES):</b>				
Operating transfers from / to	117,777,408.13	65,170,286.43	54,797,806.13	10,372,480.30 (9)
<b>Excess (deficiency)of revenues &amp; other sources over expenditures &amp; other uses</b>	<b>(14,974,691.94)</b>	<b>(17,950,500.34)</b>	<b>(12,447,647.22)</b>	<b>5,502,853.12</b>
<b>Fund Balance per General Ledger</b>		<b>39,372,886.77</b>	<b>42,918,332.52</b>	<b>(3,545,445.75)</b>
<b>Fund Balance Adjusted to reflect Income Statement 1/31/2020</b>		<b>21,422,386.43</b>	<b>30,470,685.30</b>	<b>(9,048,298.87)</b>

(1)General Property Taxes	FY20	FY19	Increase/Decrease
Real Estate Taxes	31,671,502	29,632,096	2,039,406
Public Services	1,422,115	1,202,351	219,764
Personal Property	24,728,259	22,866,587	1,861,672
Penalties and Interest	728,568	649,473	79,095
Credit Card Chgs./Delinq.Advertising	(839)	(32,375)	31,536
Adm.Fees For Liens&Distress	251,576	204,951	46,625
	58,801,180	54,523,083	4,278,097

**(2) Other Local Taxes**

Local Sales Tax	6,785,311.14	6,040,946.36	744,364.78
Communications Sales Tax	472,615.41	486,529.84	(13,914.43)
Utility Taxes	1,692,821.02	1,755,283.45	(62,462.43) *1
Business Licenses	2,194,340.73	1,395,477.96	798,862.77 *2
Auto Rental Tax	88,999.73	79,025.83	9,973.90
Motor Vehicle Licenses Fees	473,657.65	468,386.27	5,271.38
Recordation Taxes	1,289,111.10	1,047,712.98	241,398.12
Meals Tax	2,718,502.24	2,554,325.04	164,177.20
Lodging Tax	489,670.78	331,521.55	158,149.23
Street Lights	10,915.79	12,061.85	(1,146.06)
Star Fort Fees	3,960.00	4,170.00	(210.00)
<b>Total</b>	<b>16,219,905.59</b>	<b>14,175,441.13</b>	<b>2,044,464.46</b>

**(3)Permits&Privileges**

Dog Licenses	21,680.00	20,638.83	1,041.17
Land Use Application Fees	3,300.00	6,325.00	(3,025.00)
Transfer Fees	2,155.50	1,967.17	188.33
Development Review Fees	215,835.80	198,207.14	17,628.66
Building Permits	787,568.76	684,971.26	102,597.50
2% State Fees	4,491.67	2,420.35	2,071.32
Electrical Permits	82,624.00	72,264.50	10,359.50
Plumbing Permits	18,539.00	17,646.00	893.00
Mechanical Permits	56,032.00	62,798.00	(6,766.00)
Sign Permits	4,825.00	1,225.00	3,600.00
Commerical Burning Permits	50.00	25.00	25.00
Explosive Storage Permits	200.00	-	200.00
Blasting Permits	195.00	225.00	(30.00)
Land Disturbance Permits	103,088.00	93,043.00	10,045.00
Commerical Pump and Haul Fee	-	500.00	(500.00)
Residential Pump and Haul Fee	-	100.00	(100.00)
Transfer Development Rights	1,100.00	1,100.00	-
<b>Total</b>	<b>1,301,684.73</b>	<b>1,163,456.25</b>	<b>138,228.48</b>

**(4) Revenue from use of**

Money	665,119.79	686,536.41	(21,416.62)
Property	74,500.23	21,979.17	52,521.06
<b>Total</b>	<b>739,620.02</b>	<b>708,515.58</b>	<b>31,104.44</b>

\*1 Timing of the receipt of revenue.

\*2 Half of the increase is a result of increased assessments and the other half is forced collections.

(5) Recovered Costs	FY20	FY19	Increase/Decrease
	1/31/2020	1/31/2019	
Recovered Costs Treasurer's Office	30,561.00	819.00	29,742.00
Recovered Costs Social Services	25,789.33	7,883.18	17,906.15
Purchasing Card Rebate	216,723.44	205,315.50	11,407.94
Recovered Cost IT-GIS	27,261.00	27,261.00	-
Recovered Costs-F&R Fee Recovery	319,303.79	342,395.54	(23,091.75)
Recovered Cost Fire Companies	173,429.97	171,346.53	2,083.44
Recovered Costs Sheriff	71,637.50	39,750.00	31,887.50
Reimbursement Circuit Court	4,981.97	5,507.44	(525.47)
Reimb.Public Works/Planning Clean Up	725.00	2,242.47	(1,517.47)
Clarke County Container Fees	33,372.44	43,488.64	(10,116.20)
City of Winchester Container Fees	19,889.10	27,405.61	(7,516.51)
Refuse Disposal Fees	59,016.19	77,104.59	(18,088.40)
Recycling Revenue	14,543.16	39,574.28	(25,031.12)
Sheriff Restitution	250.60	2,775.00	(2,524.40)
Container Fees Bowman Library	1,242.22	1,115.89	126.33
Restitution-Other	3,180.00	-	3,180.00
Litter-Thon/Keep VA Beautiful Grant	750.00	-	750.00
Reimb.of Expenses Gen.District Court	15,425.69	17,825.61	(2,399.92)
Reimb.Task Force	42,107.12	40,085.00	2,022.12
Reimb. Elections	1,802.57	4,195.62	(2,393.05)
Westminster Canterbury Lieu of Tax	18,961.80	18,651.80	310.00
Grounds Maintenance Frederick Co. Schools	107,404.78	153,344.57	(45,939.79)
Comcast PEG Grant	67,192.00	65,843.50	1,348.50
Fire School Programs	9,829.00	11,680.00	(1,851.00)
Clerks Reimbursement to County	5,811.15	5,154.69	656.46
Equip.-Grounds Maint.Fred.Co. Schools	33,500.27	-	33,500.27
Reimb. Sheriff	12,560.66	10,519.27	2,041.39
Subtotal Recovered Costs	1,317,251.75	1,321,284.73	(4,032.98)
Proffer Sovereign Village	-	43,904.76	(43,904.76)
Proffer Redbud Run	19,362.00	70,994.00	(51,632.00)
Proffer Southern Hills	198,073.57	97,256.82	100,816.75
Proffer Snowden Bridge	635,014.98	548,664.27	86,350.71
Proffer Cedar Meadows	122,025.00	34,167.00	87,858.00
Proffer Freedom Manor	1,750.00	-	1,750.00
Proffer The Village At Middletown	141,295.92	-	141,295.92
Subtotal Proffers	1,117,521.47	794,986.85	322,534.62
Grand Total	2,434,773.22	2,116,271.58	318,501.64

\*1 The School Grounds Maintenance Equipment Fund was established to support the purchase of equipment used to maintain school grounds from revenue received from FCPS for maintenance of Frederick County Public School grounds. The amount of \$120,099.60 was received from FCPS for ground maintenance performed during the first quarter of FY20 with \$33,500.27 offsetting equipment usage.



(6) Commonwealth Revenue	FY20	FY19	
	1/31/2020	1/31/2019	Increase/Decrease
Motor Vehicle Carriers Tax	36,457.81	38,825.41	(2,367.60)
Mobile Home Titling Tax	82,594.44	45,437.66	37,156.78
Recordation Taxes	321,775.14	353,850.45	(32,075.31)
P/P State Reimbursement	6,526,528.18	6,526,528.18	-
Shared Expenses Comm. Atty.	279,268.17	273,816.29	5,451.88
Shared Expenses Sheriff	1,279,408.65	1,263,223.53	16,185.12
Shared Expenses Comm. of Rev.	116,024.15	112,772.22	3,251.93
Shared Expenses Treasurer	86,552.95	83,473.57	3,079.38
Shared Expenses Clerk	226,546.43	231,211.38	(4,664.95)
Public Assistance Grants	3,076,097.53	2,742,566.58	333,530.95
Litter Control Grants	13,000.00	18,330.00	(5,330.00)
Four-For-Life Funds	-	88,718.24	(88,718.24)
Emergency Services Fire Program	273,930.00	260,328.00	13,602.00
DMV Grant Funding	13,641.39	15,480.31	(1,838.92)
Parks State Grants	190,845.50	24,792.12	166,053.38
State Grant Emergency Services	39,646.20	-	39,646.20
Sheriff State Grants	57,686.10	32,038.50	25,647.60
JJC Grant Juvenile Justice	96,269.00	96,269.00	-
Rent/Lease Payments	155,333.61	136,777.10	18,556.51
Spay/Neuter Assistance-State	-	314.45	(314.45)
Wireless 911 Grant	133,389.05	129,242.88	4,146.17
State Forfeited Asset Funds	5,185.00	15,185.31	(10,000.31)
VA. Dept. of Health	-	93,033.80	(93,033.80)
Victim Witness-Commonwealth Office	51,987.88	138,767.10	(86,779.22)
Total	13,062,167.18	12,720,982.08	341,185.10

\*1

\*2

\*1 Medicaid Expansion

\*2 Victim Witness revenue of \$44,216.35 mistakenly posted to Federal Forfeited Asset revenue in January 2020, correct in February 2020.

**County of Frederick****General Fund**

January 31, 2020

<b>(7) Federal Revenue</b>	FY20	FY19	Increase/Decrease
Payments In Lieu of Taxes	142.00	352.20	(210.20)
Federal Forfeited Assets	51,054.15	-	51,054.15
Housing Illegal Aliens-	41,607.00	-	41,607.00
Federal Funds Sheriff	22,760.21	45,405.32	(22,645.11)
<b>Total</b>	<b>115,563.36</b>	<b>45,757.52</b>	<b>69,805.84</b>

**(8) Expenditures**

Expenditures increased \$6,091,739.86. **General Administration** increased \$2,931,26.61 and reflects the purchase of Sunnyside Plaza for \$2,104,371.18. **Public Safety** increased \$2,616,620.77 and includes the year to date increase of \$2,365,728.64 in salaries and fringe benefits for the Sheriff and Fire and Rescue. This increase was impacted by staff turnover, position reclassifications and additional positions. **Public Works** decreased \$267,772.16 year to date. This decrease includes a Stephenson Compactor Site payment of \$296,141.64 in the prior year. **Parks and Recreation** increased \$456,433.63 and includes \$139,459.92 for the Clearbrook Park Parking Expansion Project, \$129,304.50 for the Sherando Park Recreation Access Project and \$103,107 cost for completion of the Sherando Restroom Building. The transfers increased **\$10,372,480.30**.

See chart below:

<b>(9) Transfers Increased \$10,372,480.30</b>	FY20	FY19	Increase/Decrease
Transfer to School Operating	43,795,984.71	41,730,199.45	2,065,785.26
Transfer to Debt Service Schools	8,124,150.00	7,267,910.00	856,240.00
Transfer to Debt Service County	1,742,244.73	1,747,270.88	(5,026.15)
Transfer School Operating Capital	-	4,067,416.47	(4,067,416.47)
Operational Transfers	(413.01)	(19,040.67)	18,627.66
Reserve For Merit/COLA Increases	3,800.00	4,050.00	(250.00)
Reserve for Capital	11,504,520.00	-	11,504,520.00
<b>Total</b>	<b>65,170,286.43</b>	<b>54,797,806.13</b>	<b>10,372,480.30</b>

\*1 School Operating FY20 was \$225,545.15 C/F encumbrances and \$347,857.06 represents restricted grant funds received. Additionally, \$43,222,582.50 for half of the School Operating. The FY19 total was \$542,862.45 C/F encumbrances and \$41,187,337 for half of the School Operating.

\*2 The transfer to School Debt Service increased \$856,240.

\*3 Payments include the Bowman Library and the City of Winchester for Courtroom, Roof, and HVAC Projects, Millwood Station, Roundhill, Public Safety, and the Animal Shelter.

\*4 School Operating Capital in the previous years includes \$316,537.71 that represents a carry forward of unspent, restricted grant funds and \$186,878.76 carry forward of unspent funds for the purchase of a school bus and security equipment, \$1,264,000 to implement phase II safety and security construction updates and \$2,300,000 per budget.

\*5 Timing of Insurance Charge Outs.

\*6 The BOS established a capital funding policy that transfers from unreserved fund balance amounts that are greater than 20% of the general fund operating budget. The FY20 budget included an original appropriation of \$7 million. After the close of FY19, an additional \$4 million was appropriated and transferred.

County of Frederick  
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER  
 January 31, 2020

ASSETS	FY20 <u>1/31/2020</u>	FY19 <u>1/31/2019</u>	Increase <u>(Decrease)</u>
Cash	11,426,724.98	9,363,344.56	2,063,380.42 *1
Receivable Arrears Pay Deferred	134,270.88	0.00	134,270.88
GL controls(est.rev/est.exp)	<u>(2,114,704.10)</u>	<u>(1,464,356.98)</u>	<u>(650,347.12)</u>
<b>TOTAL ASSETS</b>	<b><u>9,446,291.76</u></b>	<b><u>7,898,987.58</u></b>	<b><u>1,547,304.18</u></b>
LIABILITIES			
Accrued Wages Payable	425,780.15	0.00	425,780.15
Accrued Operating Reserve Costs	<u>2,614,497.00</u>	<u>2,551,494.10</u>	<u>63,002.90</u>
<b>TOTAL LIABILITIES</b>	<b><u>3,040,277.15</u></b>	<b><u>2,551,494.10</u></b>	<b><u>488,783.05</u></b>
EQUITY			
Fund Balance Reserved			
Encumbrances Undesignated	60,398.99	77,952.96	(17,553.97)
Fund Balance	<u>6,345,615.62</u>	<u>5,269,540.54</u>	<u>1,076,075.08 *2</u>
<b>TOTAL EQUITY</b>	<b><u>6,406,014.61</u></b>	<b><u>5,347,493.50</u></b>	<b><u>1,058,521.11</u></b>
<b>TOTAL LIABILITY &amp; EQUITY</b>	<b><u>9,446,291.76</u></b>	<b><u>7,898,987.60</u></b>	<b><u>1,547,304.16</u></b>

**NOTES:**

\*1 Cash increased \$2,063,380.42. Refer to the following page for comparative statement of revenues and expenditures and changes in fund balance.  
 \*2 Fund balance increased \$1,076,075.08. The beginning balance was \$5,444,786.65 and includes adjusting entries, budget controls for FY20(\$1,988,416.00), C/F for Tank(\$66,021.20), and year to date revenue less expenditures \$2,955,266.17.

<b>Current Unrecorded Accounts Receivable-</b>	<u>FY20</u>
Prisoner Billing:	30,239.43
Compensation Board Reimbursement 1/20	<u>498,740.24</u>
<b>Total</b>	<b>528,979.67</b>

County of Frederick  
 Comparative Statement of Revenues, Expenditures  
 and Changes in Fund Balance  
 January 31, 2020

**FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER**

<b>REVENUES:</b>	<u>Appropriated</u>	FY20 1/31/2020 <u>Actual</u>	FY19 1/31/2019 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Probation	-	269.80	296.89	(27.09)
Interest	-	72,435.18	72,789.77	(354.59)
Salvage/Surplus	-	475.00	-	475.00
Supervision Fees	88,572.00	25,992.50	28,522.00	(2,529.50)
Drug Testing Fees	1,000.00	-	150.00	(150.00)
Work Release Fees	387,628.00	197,638.44	191,530.90	6,107.54
Prisoner Fees from other localities	0.00	79.32	237.96	(158.64)
Federal Bureau Of Prisons	0.00	1,430.00	165.00	1,265.00
Local Contributions	7,572,537.00	5,679,402.75	5,785,244.25	(105,841.50)
Miscellaneous	7,500.00	9,051.61	3,032.84	6,018.77
Phone Commissions	400,000.00	364,890.77	177,668.75	187,222.02
Food & Staff Reimbursement	80,000.00	41,188.43	36,766.13	4,422.30
Elec.Monitoring Part.Fees	185,000.00	36,432.31	77,978.21	(41,545.90)
Share of Jail Cost Commonwealth	1,300,000.00	623,172.99	316,756.00	306,416.99
Reimb. Of Prior Year Deficit	0.00	-	0.00	-
Medical & Health Reimb.	75,000.00	25,768.73	29,296.26	(3,527.53)
Shared Expenses CFW Jail	5,550,000.00	2,836,547.64	2,684,083.07	152,464.57
State Grants	285,683.00	182,416.00	73,716.00	108,700.00
D.J.C.P. Grant	0.00	0.00	0.00	0.00
Local Offender Probation	245,974.00	134,520.00	67,354.00	67,166.00
Bond Proceeds	0.00	1,236,568.99	0.00	1,236,568.99
Transfer From General Fund	5,071,538.00	3,803,653.50	3,893,932.50	(90,279.00)
<b>TOTAL REVENUES</b>	<b>21,250,432.00</b>	<b>15,271,933.96</b>	<b>13,439,520.53</b>	<b>1,832,413.43</b>
<b>EXPENDITURES:</b>	<b>23,425,535.09</b>	<b>12,316,667.79</b>	<b>12,419,614.75</b>	<b>(102,946.96)</b>
<b>Excess(Deficiency)of revenues over expenditures</b>	<b>(2,175,103.09)</b>	<b>2,955,266.17</b>	<b>1,019,905.78</b>	<b>1,935,360.39</b>
<b>FUND BALANCE PER GENERAL LEDGER</b>		<b><u>3,390,349.45</u></b>	<b><u>4,249,634.76</u></b>	<b><u>(859,285.31)</u></b>
<b>Fund Balance Adjusted To Reflect Income Statement 1/31/2020</b>		<b>6,345,615.62</b>	<b>5,269,540.54</b>	<b>1,076,075.08</b>

County of Frederick  
Fund 12 Landfill  
January 31, 2020

ASSETS	FY2020 1/31/2020	FY2019 1/31/2019	Increase (Decrease)
Cash	37,580,909.20	37,322,245.39	258,663.81
Receivables:			
Accounts Receivable	3,457.40	1,751.07	1,706.33
Fees	612,219.53	746,582.36	(134,362.83) *1
Receivable Arrears Pay Deferred	24,905.02	-	24,905.02
Allow.Uncollectible Fees	(84,000.00)	(84,000.00)	0.00
Fixed Assets	52,132,978.40	47,529,650.90	4,603,327.50
Accumulated Depreciation	(33,332,386.56)	(31,283,925.70)	(2,048,460.86)
GL controls(est.rev/est.exp)	<u>(3,590,102.30)</u>	<u>(4,078,757.13)</u>	<u>488,654.83</u>
<b>TOTAL ASSETS</b>	<b><u>53,347,980.69</u></b>	<b><u>50,153,546.89</u></b>	<b><u>3,194,433.80</u></b>
<b>LIABILITIES</b>			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	175,948.75	173,153.49	2,795.26
Accrued Remediation Costs	13,590,045.91	13,434,744.90	155,301.01 *2
Deferred Revenue Misc.Charges	3,457.40	1,751.07	1,706.33
Accrued Wages Payable	<u>55,847.62</u>	<u>0.00</u>	<u>55,847.62</u>
<b>TOTAL LIABILITIES</b>	<b><u>13,825,299.68</u></b>	<b><u>13,609,649.46</u></b>	<b><u>159,802.60</u></b>
<b>EQUITY</b>			
Fund Balance			
Reserved:			
Encumbrances	0.00	40,821.42	(40,821.42) *3
Land Acquisition	1,048,000.00	1,048,000.00	0.00
New Development Costs	3,812,000.00	3,812,000.00	0.00
Environmental Project Costs	1,948,442.00	1,948,442.00	0.00
Equipment	3,050,000.00	3,050,000.00	0.00
Undesignated			
Fund Balance	<u>29,664,239.01</u>	<u>26,644,634.01</u>	<u>3,019,605.00</u> *4
<b>TOTAL EQUITY</b>	<b><u>39,522,681.01</u></b>	<b><u>36,543,897.43</u></b>	<b><u>2,978,783.58</u></b>
<b>TOTAL LIABILITY AND EQUITY</b>	<b><u>53,347,980.69</u></b>	<b><u>50,153,546.89</u></b>	<b><u>3,194,433.80</u></b>

**NOTES:**

\*1 Landfill receivables decreased \$134,362.83. Landfill fees at 1/20 were \$588,870.60 compared to \$590,386.79 at 1/19 for a decrease of \$1,516.19. Delinquent fees at 1/20 were \$25,132.33 compared to \$16,687.60 at 1/19 for an increase of \$8,444.73.

\*2 Remediation increased \$155,301.01 in interest.

\*3 There were no encumbrances 1/31/20.

\*4 Fund balance increased \$3,019,605. The beginning balance was \$33,766,242.91 and includes adjusting entries, budget controls for FY20(\$2,494,860), C/F funds(\$1,064,069.80) and (\$543,074.10) revenue less expenses.

County of Frederick  
 Comparative Statement of Revenue, Expenditures  
 and Changes in Fund Balance  
 January 31, 2020

<b>FUND 12 LANDFILL REVENUES</b>	<u>Appropriated</u>	FY2020 1/31/2020 <u>Actual</u>	FY2019 1/31/2019 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Charges	0.00	3,970.55	3,394.03	576.52
Interest on Bank Deposits	200,000.00	253,386.71	269,538.59	(16,151.88)
Salvage and Surplus	110,000.00	70,365.70	94,022.15	(23,656.45)
Sanitary Landfill Fees	6,863,500.00	3,851,983.14	4,082,396.44	(230,413.30)
Charges to County	0.00	346,806.22	349,199.40	(2,393.18)
Charges to Winchester	0.00	99,225.80	92,024.55	7,201.25
Tire Recycling	171,720.00	204,191.95	148,649.18	55,542.77
Reg. Recycling Electronics	72,000.00	29,269.00	36,000.00	(6,731.00)
Greenhouse Gas Credit Sales	10,000.00	3,200.00	29,680.82	(26,480.82)
Miscellaneous	0.00	150.00	169.00	(19.00)
Renewable Energy Credits	168,402.00	34,158.90	88,830.90	(54,672.00)
Landfill Gas To Electricity	377,171.00	139,379.42	174,858.25	(35,478.83)
Insurance Recoveries	0.00	0.00	4,872.23	(4,872.23)
<b>TOTAL REVENUES</b>	<u>7,972,793.00</u>	<u>5,036,087.39</u>	<u>5,373,635.54</u>	<u>(337,548.15)</u>
Operating Expenditures	5,547,653.00	2,497,589.43	2,807,749.90	(310,160.47)
Capital Expenditures	6,015,242.30	3,081,572.06	3,876,442.03	(794,869.97)
<b>TOTAL Expenditures</b>	<u>11,562,895.30</u>	<u>5,579,161.49</u>	<u>6,684,191.93</u>	<u>(1,105,030.44)</u>
<b>Excess(deficiency)of revenue over expenditures</b>	(3,590,102.30)	(543,074.10)	(1,310,556.39)	767,482.29
<b>Fund Balance Per General Ledger</b>		<u>30,207,313.11</u>	<u>27,955,190.40</u>	<u>2,252,122.71</u>
<b>FUND BALANCE ADJUSTED</b>		29,664,239.01	26,644,634.01	3,019,605.00

**County of Frederick, VA**  
**Report on Unreserved Fund Balance**  
**February 13, 2020**

**Unreserved Fund Balance, Beginning of Year, July 1, 2019** **46,064,113**

**Prior Year Funding & Carryforward Amounts**

C/F forfeited asset funds	(52,251)	
C/F Fire Company Capital	(122,079)	
C/F Sheriff insurance claim reimbursement (tent)	(40,021)	
Close reserved fund balances	111,096	
C/F Animal Shelter spay/neuter & bldg design	(23,890)	
C/F Refuse projects	(337,657)	
C/F Parks Rec Access Project Sherando	(71,942)	
C/F Maintenance projects	(52,755)	
C/F Sheriff vehicle	(25,835)	
C/F School encumbrances	(225,545)	
Record retainage	(44,653)	
Reclass Sheriff's grant	11,578	
C/F unspent School Operating	(347,857)	
		(1,221,812)

**Other Funding / Adjustments**

COR refund - Acar Leasing LTD	(10,315)	
COR refund - Enterprise FM Trust	(3,086)	
COR refund - HVT Inc/Honda Lease Trust	(2,655)	
COR refund - Toyota Lease Trust	(18,366)	
PT to FT Comm Atty Investigator position	(19,895)	
Airport Capital local share	(409,164)	
Sunnyside Plaza deposit	(210,000)	
Airport debt service County share	(27,750)	
Burn building replacement project	(257,019)	
COR refund - Fisher Scientific	(25,084)	
COR refund - Dennys	(2,522)	
Transfer to County Capital Fund (F/B above 20%)	(4,433,680)	
COR refund - Ford Motor Credit	(2,956)	
COR refund - MC Dean Inc	(3,359)	
COR refund - NILT Inc	(8,148)	
COR refund - Papermill Self Storage	(4,838)	
COR refund - Toyota Lease Trust	(5,376)	
Correct PO carryforward	6,280	
COR refund - Marcus Truelove	(2,531)	
COR refund - C. Wilson Fletcher	(3,561)	
COR refund - BFI Waste	(9,594)	
VJCCA return unspent FY19 funds	(19,110)	
		(5,472,728)

**Fund Balance, February 13, 2020** **39,369,573**