

FINANCE COMMITTEE REPORT to the BOARD OF SUPERVISORS
Wednesday, September 16, 2020
8:00 a.m.
107 NORTH KENT STREET, WINCHESTER, VIRGINIA

A Finance Committee meeting was held in the Board of Supervisors Room at 107 North Kent Street on Wednesday, September 16, 2020 at 8:00 a.m.

ATTENDEES:

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

Committee Member Absent: Robert Wells.

Staff present: Cheryl Shiffler, Finance Director; Kris Tierney, County Administrator; Jay Tibbs, Deputy County Administrator; Rod Williams, County Attorney; Steve Hawkins, Sheriff Major; Aleck Beeman, Sheriff Captain; and Jason Robertson, Parks & Rec Director.

ITEMS REQUIRING ACTION BY BOARD OF SUPERVISORS:

(*) Items 3 and 4 were approved under consent agenda.

1. The Sheriff requests a General Fund supplemental appropriation in the amount of \$20,559.80. This amount represents the sale of surplus and will be used towards the purchase of a new cruiser (\$13,409.23) and a building at the impound lot (\$7,150.57). No local funds required. This request was tabled last month pending yearend information. See attached information, p. 3 - 4. The committee recommends approval.
2. The Sheriff requests a General Fund supplemental appropriation in the amount of \$45,020.68 to purchase a building for the impound lot. Of this amount \$5,000 is a donation received and \$40,020.68 is a carry forward of unspent insurance proceeds from damage to a tent in 2018. See attached information, p. 5 - 7. The committee recommends approval.
3. (*) The Sheriff requests a General Fund supplemental appropriation in the amount of \$2,726.26. This amount represents reimbursement from an auto claim to be used for vehicle repair. No local funds required. See attached memo, p. 8 - 10.
4. (*) The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$152,890. This amount represents a carry forward of unspent funds for the

completion of construction documents for Old Charlestown Road Park. See attached memo, p. 11.

NO ACTION REQUIRED:

1. The Finance Director provides information on the Sheriff's overtime. See attached, p. 12 - 17.
2. The Finance Director presented FY 2020 Year End financial information and requests a public hearing for a General Fund and County Capital Fund supplemental appropriation in the amount of \$9,800,000. This amount represents General Fund fund balance in excess of 20% to be transferred to the Capital Fund. See attached information, p. 18 - 33. The committee recommends advertising for public hearing and reached consensus to proceed cautiously on FY21 budget items that were on hold pending yearend information.

INFORMATION ONLY:

1. The Finance Director provides a Fund 10 Transfer Report for August 2020. See attached, p. 34.
2. The Finance Director provides financial statements ending August 31, 2020. See attached, p. 35 - 45.
3. The Finance Director provides an FY 2020 Fund Balance Report ending September 10, 2020. See attached, p. 46.
4. The FY20 year-end open purchase orders have been provided by the County and the Schools. See attachments, p. 47 - 56.

Respectfully submitted,

FINANCE COMMITTEE

Judith McCann-Slaughter, Chairman
Charles DeHaven
Jeffrey Boppe
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 – Payment for Cruiser
DATE : July 21, 2020

Frederick County Sheriff's Office has received payment in the amount of \$18,159.23 from PAYMAC Inc. for the purchase five cruisers that were out of service and a 1989 trailer that was at the impound lot unoccupied. The Amount has been posted to 3-010-015020-0007.

We are requesting the amounts to be appropriated into the following line items

31020-8005-000-000 - \$13,409.23. This will be used to go towards a new cruiser

31020-~~8009~~⁸⁹⁰⁰-000-000 - \$4,750.00. Will be used to go towards a building at the impound lot.

Thank you,

LWM/adc

C.S. 7/20/20 \$23,159.23

5,000.00 budgeted revenue

\$18,159.23 3/4 request

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 – Public Surplus
DATE : August 12, 2020

Frederick County Sheriff's Office has received payment in the amount of \$2,400.57 from PAYMAC Inc. for the purchase of a generator and projector. The Amount has been posted to 3-010-015020-0007.

We are requesting the amount to be appropriated into 31020-8009-000-000. Will be used to go towards a building at the impound lot.

Thank you,

[REDACTED]
LWM/adc

c.s. 8/13/20

FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540-662-6168
FAX 540-504-6400

TO : Cheryl Shiffler Director of Finance
FROM : Sheriff Lenny Millholland
SUBJECT : Appropriation of Funds – Donation Thank you
DATE : August 10, 2020

We are requesting the donation received as a thank you and was posted to 3-010-018990-0006 (10CR) to be appropriated in budget line 4-010-031020-8900-000-000.

\$5,000.00 – Ms Brown

We have requested a carry forward in the amount of \$40,020.68. We would like to add the donated amount to the carry forward amount and purchase a building to be placed at the impound lot.

Thank you,

LWM/adc

03-10

3654

68-251/514
03

July 30, 2020

Date

CHECK GUARANTEE
FUND PROTECTION

Pay to the
Order of

Frederick County Sheriff's Dept.

\$ 5000.00

Five thousand and 00/100

Dollars

Photo
Safe
Deposit
Details on back

For

Thank you!!

FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

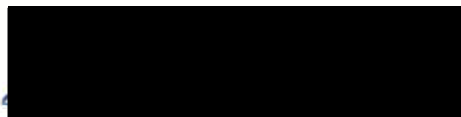
540-662-6168
FAX 540-504-6400

TO : Cheryl Shiffler, Director of Finance
FROM : Sheriff Lenny Millholland
SUBJECT : Carry Forward of Funds
DATE : August 4, 2020

We are requesting the following amount that was appropriated in FY20 to be carried forward to the FY21 budget year.

\$40,020.68 was the remainder amount in line item 31020-8900-000-000. We are requesting this amount to be carried forward to purchase a building to be placed at the impound lot. This amount was a reimbursement for a tent that was damaged in a snow storm

Thank you for your consideration,



LWM

Funds were originally received c.s. 1/14/19 - 3-010-018990-0001. Supplemental appropriation went to fin comm 7/17/19, and BOS approved 8/14/19.

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 Director of Finance
FROM : Sheriff Lenny Millholland
DATE : August 19, 2020
SUBJECT : Insurance Reimbursement

The Frederick County Sheriff's Office has received a check from VACoRP for an auto claim dated March 3, 2020. We are requesting \$2,726.26 be appropriated into the following line item.

Please appropriate to line item 31020-3004-000-002

Thank you


LWM/adc

3-010-018990-0001
c.s 8/19/20



VACORP

FREDERICK
COUNTY
AUG 17 2020
FINANCE
DEPARTMENT

August 11, 2020

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

Virginia Association of Counties Self Insurance Risk Pool

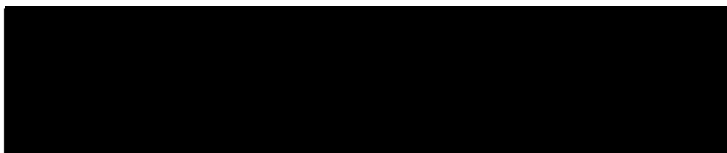
Member: Frederick County
Claim Number: 0342020268439
Date of Loss: 3/3/2020

Dear Ms. Place:

Enclosed please find VACORP property damage check in the amount of \$2,726.26 for the repairs to the 2018 Nissan Pathfinder VIN 7509 that was damaged on 3/3/2020. This payment was based on the appraisal submitted from *Sterling Collision Center* for \$3,226.26 less the \$500.00 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

PINNACLE FINANCIAL PARTNERS

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

68-183/514

412 VOID AFTER 180 DAYS

PAY TO THE ORDER OF Two Thousand Seven Hundred Twenty-Six and 26/100 Dollars*****

| DATE | CHECK NO. |
|-----------|-----------|
| 8/12/2020 | 419781 |
| AMOUNT | |
| \$ | 2,726.26 |

FREDERICK COUNTY

AUTHORIZED ACCOUNT SIGNER
TWO SIGNATURES REQUIRED OVER \$50,000

SECURITY FEATURES INCLUDED, DETAILS ON BACK

REMITTANCE STATEMENT - PLEASE DETACH BEFORE DEPOSITING

| Description | From Date | To Date | Invoice # | Invoice Amt | Amount |
|--------------|-----------|---------|------------|-------------|------------|
| to Collision | | | repair | \$3,226.26 | \$3,226.26 |
| to Collision | | | deductible | (\$500.00) | (\$500.00) |

Claim Number: 0342020268439 Claimant: Frederick County Payee: FREDERICK COUNTY
Check Number: 419781 Total Check Amt: \$2,726.26 Event Date: 3/3/2020 Department: 034 Frederick Date of Check: 8/12/2020
Memo: letter

3-010-018990-
0001
1096



COUNTY of FREDERICK

Parks and Recreation Department

540/665-5678

Fax: 540/665-9687

E-mail: fcprd@fcva.us

www.fcprd.net

M E M O R A N D U M

TO: Frederick County Finance Committee

FROM: Jason Robertson
Director

SUBJ: Fiscal 2021 Carryforward

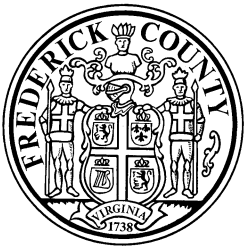
DATE: September 9, 2020

The Parks and Recreation Department is requesting a fiscal 2020 fund carryforward of \$152,890.00 in line 7101-3002-00 to fiscal 2021.

The \$152,890.00 is needed for the completion of construction documents for Old Charlestown Road Park.

Project status: The design process for the Old Charlestown Road Park is underway with Site Survey, Geotechnical survey, wetland delineation, and Public Input leading to a draft Master Plan created in FY20. Continuation of the project in FY21 will allow for potential Master Plan modifications and provide construction documents needed to prepare the project for bid.

The year-end FY20 line balance is \$169,951.91.



Finance Department
Cheryl B. Shiffler
Director

540/665-5610
Fax: 540/667-0370
E-mail: cshiffle@fcva.us

TO: Kris Tierney, County Administrator

FROM: Cheryl Shiffler, Finance Director

DATE: September 2, 2020

SUBJECT: Sheriff's Department Overtime

At the May 2020 Finance Committee, the Sheriff requested a General Fund Supplemental Appropriation in the amount of \$80,000, which represented the expected shortfall in overtime. Subsequently, the Board agreed by consensus to wait until the Finance Department could provide further information about the overtime shortfall before acting on the appropriation. This information was to include final year-end calculations and what contributed to overtime increasing by \$500,000 from FY 18 to FY 20. FY 20 year-end calculations for the Sheriff's Department show total funds remaining unspent less encumbrances at the end of the year to be \$293,020. Staff is working with the Sheriff's Department on carry-forward requests and it is anticipated that the appropriation for overtime will not be needed.

Over the past several months, the Finance Department reviewed the Sheriff's Department timesheets and pay codes to identify the changes from FY 18 to FY 20. Specifically, three pay codes were analyzed, Holiday pay, Paid-Time-Off (PTO), and Special Assignment. It was determined that each of these pay codes showed increased hours over the two-year time period and contributed to almost half (\$230,000) of the increase in overtime. PTO was the largest of the three in the amount of \$133,000. The additional PTO usage is a result of an additional 13 employees during that time period and employees reaching maximum PTO allowance, therefore taking their PTO and not "losing" it. Holiday pay costs increased \$51,000 and is directly associated with additional personnel. Special Assignment increased \$46,000 and is normally traffic related. The year-to-date expenditure for special assignment does not reflect any revenue reimbursed for this service.

This review provided the Finance Department with insight into how the timesheets and pay codes were set up by previous staff in order to suggest recommendations to the process. What contributed to the increase in overtime outside what we could extract from the timesheets would require assistance from the Sheriff and his staff. Numerous meetings were held, and the Finance Department assisted the Sheriff's Department staff

on requested reports to assist them in the process. The Finance Department provided the Sheriff's Department with reports that will assist them in reviewing monthly overtime paid

The Sheriff's Office recently provided their FY 2020 Overtime Budget Review (attached). In summary, this document took responsibility for being underbudget in overtime and touched on other contributing factors that may have had an impact on the increased costs. Those factors recognize calls for service, including surveillance and the costs associated with community events. Although the overtime associated with these events may seem small, it was noted that when added together it was a notable impact on overtime. An example was given by the Sheriff that if they attended a children's event and provided a blowup gun and archery range, which is requested often, it requires a minimum of 4 deputies to operate both shooting ranges. Training is also included in overtime. Deputies are required by law to complete 40 hours of training every two years to maintain Virginia certification. Additional training costs would be incurred with additional deputies.

In moving forward on the subject, the current year could be in the same budget situation as last fiscal year since the FY 21 budget is \$700,000 and last year expenditures were over \$1.1 million. Before a request for additional funding moves forward, I would like to suggest that we meet with the Sheriff and his staff to determine if any interdepartmental transfers can be done to offset a supplemental appropriation request. In addition to reviewing what can be transferred, I would propose several changes and discussion on current time-sheet practices.

There are currently three special assignment codes used for the Navy Federal Credit Union, DUI and church duty. In FY 20, the Sheriff's Department billed these organizations at an hourly rate of \$50. This amount has currently been increased to \$60. When an employee uses one of these three codes, they earn time and a half their hourly rate. Earning time and half your hourly rate should be calculated on excess hours worked and not by assignment worked. I would also suggest that the special assignment agreement with these organizations be further reviewed to assure that all costs are being recovered and discussion on future liability that may exist in providing the services.

When reviewing the timesheets, it was discovered that the Sheriff's Department allowed employees to be paid both special assignment hours and PTO hours for the same period. An example would be an employee who was scheduled to work 9 hours on a Monday and took 9 hours of PTO, and then for the same day had 12 hours of special assignment that is paid at time and half. When questioned how an employee could be paid for both at the same time, the reasoning provided by the Sheriff's Department was that the employee was going to take PTO but was called in for special assignment and why does the county care when special assignment is not county work. Employees should not be allowed to be paid multiple times for the same hours. This process should be discontinued immediately.

Frederick County Sheriff's Office 2019/2020 Overtime Budget Review

The Frederick County Sheriff's Office exceeded its allotted Overtime Budget by approximately \$498,197 in the 2019/2020 budget cycle. This is an attempt to ascertain why the overage occurred and what steps are being taken to avoid a large overage in future budgets.

Budget Comprehension

Sheriff Millholland and Angela Carroll, Administrative Assistant, had relied on a now retired employee (Administrative Assistant) from the previous administration to provide training and expertise on the budget process to Ms. Carroll. When this employee retired on April 1, 2017, Ms. Carroll became the new Administrative Assistant completing her first solo budget for the 2018/2019 budget year. The 2018/2019 budget year recorded a \$289,950 deficit in the overtime line item. Ms. Carroll's second solo completed budget year (2019/2020) is the budget with the \$498,197 deficit in the overtime line item.

After talking to Sheriff Millholland, Mrs. Carroll, and meeting with members of the Finance Department several times; it is obvious that Mrs. Carroll was ignorant of some parts of the budget process. This ignorance of the budget process caused a domino effect on the overtime budget resulting in a \$498,197 deficit for the 2019/2020 budget year.

Contractual Overtime

Entities frequently contact law enforcement agencies and ask to hire law enforcement officers for special duties, events, etc. It is no different for the Frederick County Sheriff's Office. In the past the Sheriff allowed the deputies to work these assignments and receive direct payment from the entity. It was the deputy's responsibility to pay taxes on the earned income. Sheriff Millholland changed this process in early 2017. Sheriff Millholland implemented a process where Frederick County would pay the deputy's overtime and the entity would be charged \$50 per hour for the deputy. The money received from the entity would be re-appropriated back into the Sheriff's Office overtime budget line item.

Currently the Sheriff's Office has contracts with several local churches and Navy Federal Credit Union to provide law enforcement services. There are also occasions where road construction contractors will contact the Sheriff's Office for law enforcement service for road construction, traffic signal replacement, etc. (Note: The Virginia State Police has been turning down these road construction contractors' requests because of manpower issues.)

Since the contractual overtime amount had increased with the contract with Navy Federal Credit Union in 2018, Finance requested that an amount of the contractual overtime be placed in the overtime line item. In the 2019/2020 year \$50,000 was added to the overtime line item for the contractual overtime. In the 2020/2021 budget year \$65,000 was added to the overtime line item to cover the contractual overtime.

2019/2020 Contractual Overtime Reimbursement

| | |
|----------------------------------|--|
| Cedar Creek Battlefield | \$10,000 |
| Drug Enforcement Administration | \$18,306 |
| Tax, Trade, & Tobacco Bureau | \$11,264 |
| Internet Crimes Against Children | \$ 5,000 |
| DMV Grant | \$16,500 |
| Churches/Navy Federal | <u>\$76,000</u> (\$50,000 was subtracted from the \$126,000 total) |
| Total | \$137,070 |

(Note: The hourly rate for a contractual deputy was raised from \$50 an hour to \$60 an hour July 1, 2020.)

Budget Amounts

Listed below are the appropriations, encumbrances, and differences for three budget years for overtime taken from AS400. The 2017/2018 budget year is when the retired Administrative Assistant did the budget and the other two years are Ms. Carroll's budgets.

| <u>Year</u> | <u>Appropriation</u> | <u>Encumbrance</u> | <u>Deficit</u> |
|-------------|----------------------|--------------------|----------------|
| 2017/2018 | \$557,000 | \$644,468 | (\$87,468) |
| 2018/2019 | \$595,990 | \$885,940 | (\$289,950) |
| 2019/2020 | \$645,000 | \$1,143,197 | (\$498,197) |

Since department heads must submit their next year's budget in November, it takes experience and budget knowledge to project the appropriate amount for the following year. The 2018/2019 projection was \$595,990: a \$38,990 increase from the 2017/2018 budget year. The projection for the 2019/2020 year is impacted by the addition of the contractual overtime projection. The Sheriff's Office asked for \$625,000. Finance added \$50,000 to the overtime line item for the contractual overtime and raised the appropriation to \$645,000. Subtracting the \$50,000 for contractual overtime from the appropriated amount of \$645,000 leaves a balance of \$595,000.

This shows that we received \$990 less in our 2019/2020 overtime budget than we received in the 2018/2019 budget even though we had a \$289,950 deficit in the 2018/2019 overtime line item. The \$498,197 deficit in the 2019/2020-line item can be reduced by \$137,070 which is the amount of contractual overtime money that was reimbursed to Frederick County showing a deficit of \$361,127.

The 2020/2021 budget has the same issue. We have received \$700,000 in the overtime line item, however, \$65,000 is for contractual overtime. Therefore, we received \$635,000, which is only \$40,000 more than the 2019/2020 budget year.

Holiday Pay

Holiday pay is included in the overtime line item. Unfortunately, Ms. Carroll was not aware of this information, so her projection did not include holiday pay for personnel. In the 2019/2020 budget year the holiday pay was \$180,479.

Rationalization for Overtime Increase

Maintaining Minimum Personnel per Shift

The Sheriff's Office maintains a minimum number of deputies working per shift. This allows calls for service to be answered in a timely fashion. The Sheriff's Office has 7 specialty teams and 5 K-9 deputies. The specialty teams are listed below.

- | | |
|--|------------|
| 1. SWAT Team | 15 members |
| 2. Honor Guard | 9 members |
| 3. Search & Rescue | 25 members |
| 4. Underwater Search and Recovery (Dive) | 12 members |
| 5. Crisis Negotiation | 10 members |
| 6. sUAS Drone | 5 members |
| 7. Civil Disturbance | 20 members |

The extra skills these personnel have are perishable, therefore they train monthly. In the past approximately half of the team members could not attend training per month, so that the shift minimum could be maintained. Consequently, most deputies were training in their specialty every other month, not monthly and it was rare for the whole team to train together. Training outside of the Sheriff's Office is also included in the overtime. There are numerous specialty schools or training that personnel attend to maintain certifications, or to increase their knowledge in an area. Deputies are required by law to complete 40 hours of training every two years to maintain Virginia certification. To be a trained member of the Search and Rescue team or SWAT team requires the completion of 80 hours of additional training. K-9 deputies receive overtime pay for K-9 maintenance and train 16 hours per month.

It was observed that other departments were allowing all their personnel to attend training and the personnel were paid overtime for attending the training. Sheriff Millholland met with a department head and asked about the Sheriff's Office implementing the same policy. Sheriff Millholland was told he could pay overtime for the training and he could also pay overtime to allow deputies to use their PTO time. In the 2018/2019 budget year the Sheriff's Office implemented the policy of paying deputies overtime to work a shift to maintain the minimum staffing or paying the deputy overtime to attend training. This policy continued into the 2019/2020 budget year.

Calls for Service

The Sheriff's Office receives thousands of calls for service per year. All calls are not the same, some can be handled in minutes, but other take hours to investigate. Calls for service that are time consuming involves a deceased person. Every deceased person starts as a homicide until the investigation shows that it was not. The Sheriff's Office occasionally has family members questioning our investigation of the death of their relative. We have family members accusing other family members of killing their terminally ill parent as a mercy killing. We have family members who cannot accept the knowledge that their family member committed suicide and they insist it is a homicide. Because of this issue we must do thorough investigations of every death that occurs in Frederick County. In 2019 we responded to and investigated 109 deaths, and in 2020 we have responded to 69 deaths.

Another issue in Frederick County is drug abuse. It is well known that this area has a heroin/fentanyl issue. On all overdoses a Drug Task Force investigator will respond to assist in the investigation and with fatal overdoses criminal investigators will respond with the DTF investigator to jointly investigate the case. The Sheriff's Office responded to 61 (6 deaths) heroin overdoses in 2019 and 51 (10 deaths) in 2020. An evening or weekend overdose death of suicide typically results in \$1500-\$2500 in overtime costs. A homicide will result in \$4,000-\$5,000 in overtime costs because of the need for more investigators at the scene.

One of the ways the Sheriff's Office try's to be proactive in reducing crime is by doing surveillance in high crime areas. The Sheriff's Office does this frequently, especially when citizens or business report concerns and request assistance. It was calculated that a weeklong surveillance involving 5-6 deputies costs the Sheriff's Office approximately \$10,000 in overtime. We conducted 5 surveillances recently: one in December 2019, one in January 2020, 2 in February 2020, and one in March 2020 resulting in \$47,196 in overtime costs.

Community

The Sheriff's Office has an excellent relationship with the Frederick County community. The Sheriff's Office receives numerous requests for deputies to attend community events and provide training throughout the year. The Sheriff's Office purchased a blowup BB gun range and a blowup archery range in 2019. Both are requested for children's events. It requires a minimum of 4 deputies to operate both shooting ranges. The K-9 deputies are also popular and are requested frequently to do demonstrations.

Some of the community events that we participate in are: National Night Out (2 locations: Snowden Bridge and Lord Fairfax CC), Torch Run for Special Olympics, Cops and Cones, Coffee with a Cop, Color with a Cop, Frederick County Public Safety Day, Lunch Buddy Program (Eating lunch with students in schools), Hometown Heroes, Youth Camp, and the fundraiser for Youth Camp, the 5K run. National Night Out cost the Sheriff's Office approximately \$4,000 in overtime, but approximately 1,000 people attended the Snowden Bridge event. Our most expensive community event is the Youth Camp. The Youth Camp costs the Sheriff's Office approximately \$20,000 yearly in overtime, however we take 70 middle school students camping for a week.

The Sheriff's Office also provides training to the public in certain areas. In the fall of 2019, the Sheriff's Office trained every Frederick County School employee in the "Active threat" program. We provided the same training for Lord Fairfax Community College employees. The Sheriff's Office also provides this training to community businesses, non-profits, churches, etc., who request the training. The Sheriff's Office provided Concealed Weapon Carry training to several hundred citizens in 2019/2020. (We receive constant inquiries as to when the program will start up again.)

The Sheriff's Office provides security surveys, has Project Lifesaver, and attends homeowner association meetings. Most of the above events cannot be done when a deputy is working a patrol shift, therefore overtime is associated with most of these events and training. At the time of the event the associated overtime appears small, but when it is all added together you suddenly have \$25,000 or \$50,000 in total overtime spent.

Projecting Future Budgets

In conclusion, the Sheriff's Office had the "Perfect Storm" in the 2019/2020 budget. An ignorance of the budget process and inexperience in projecting a budget, a policy change on how we were paying overtime, an increase in community services and crimes, and the implementation of contractual law enforcement services for overtime resulted in a \$498,197 deficit in the 2019/2020 overtime budget.

The Sheriff's Office Budget team has implemented several changes that will allow us to better monitor where the overtime budget is being spent and assist us in projecting future encumbrances more accurately. Finance has developed an overtime labor code for the Sheriff's Office that will show us after each overtime pay period where the funds were spent and how much was spent. The new position request now allows holiday and overtime pay to be calculated in the total request for new position. (We received 9 new positions in the 2019/2020 budget, but our overtime budget did not reflect holiday pay or overtime pay for these positions.) The Sheriff's Office has received instruction from Finance on budget preparation and we have agreed to meet monthly to review the 2020/2021 budget in preparation for projecting the 2021/2022 budget.

Respectfully Submitted
Captain Aleck Beeman

County of Frederick

Year Ended June 30, 2020



1

In Summary, what are the County's year-end General Fund numbers?

- Actual Revenues \$199,801,407
- Actual Expenditures \$198,607,137

Revenue and Expenditure detail on following slides

2

Budgeted Revenue

| | FY19 ACTUAL | FY20 BUDGETED | FY20 ACTUAL | FY 20 BUDGET VARIANCE | FY 20 ACTUAL VARIANCE |
|------------------------|--------------------|--------------------|--------------------|--------------------------|--------------------------|
| *Property Taxes | 126,371,336 | 131,452,356 | 133,285,244 | 1,832,888 | 6,913,908 |
| Other Local Taxes | 37,937,989 | 39,112,454 | 40,818,039 | 1,705,585 | 2,880,050 |
| Permits / Fees | 2,188,701 | 2,050,249 | 2,282,193 | 231,944 | 93,492 |
| Fines / Forfeitures | 313,896 | 357,000 | 248,111 | (108,889) | (65,785) |
| Rev. from Use of Prop. | 1,272,034 | 890,898 | 998,794 | 107,896 | (273,240) |
| Charges for Services | 3,003,140 | 3,230,476 | 2,344,290 | (886,186) | (658,850) |
| Miscellaneous | 361,292 | 215,671 | 167,637 | (48,034) | (193,655) |
| Recovered Costs | 3,422,091 | 1,867,534 | 3,832,192 | 1,964,658 | 410,101 |
| Transfers | 0 | 3,783,655 | 3,783,655 | 0 | 3,783,655 |
| State / Fed | 11,676,671 | 12,145,243 | 12,041,252 | (103,991) | 364,581 |
| TOTALS | 186,547,150 | 195,105,536 | 199,801,407 | 4,695,871 | 13,254,257 |

*Includes reimbursement for PPTRA.

3

Property Taxes

| | FY 19 ACTUAL | FY 20 BUDGETED | FY 20 ACTUAL | FY 20 BUDGET VARIANCE | FY 20 ACTUAL VARIANCE |
|------------------------|--------------------|--------------------|--------------------|--------------------------|--------------------------|
| Real Estate | 61,915,140 | 63,039,628 | 64,794,941 | 1,755,313 | 2,879,801 |
| Public Service | 2,460,734 | 2,700,000 | 2,864,071 | 164,071 | 403,337 |
| Personal Property | 51,694,935 | 55,613,228 | 54,971,122 | (642,106) | 3,276,187 |
| Machinery and Tools | 7,863,862 | 8,000,000 | 8,206,790 | 206,790 | 342,928 |
| Short Term Rental Tax | 269,180 | 180,000 | 222,106 | 42,106 | (47,074) |
| Penalties / Interest | 1,724,175 | 1,500,000 | 1,743,443 | 243,443 | 19,268 |
| Admin Fees - Treasurer | 443,310 | 419,500 | 482,771 | 63,271 | 39,461 |
| TOTALS | 126,371,336 | 131,452,356 | 133,285,244 | 1,832,888 | 6,913,908 |

*Includes state reimbursement for PPTRA.

4

Other Local Taxes

| | FY19 ACTUAL | FY20 BUDGETED | FY20 ACTUAL | FY20 BUDGET | FY20 ACTUAL |
|------------------------------|-------------------|-------------------|-------------------|------------------|------------------|
| | | | | VARIANCE | VARIANCE |
| Sales Tax | 14,344,226 | 15,501,372 | 16,037,304 | 535,932 | 1,693,078 |
| Communications Tax | 1,145,332 | 1,250,000 | 1,119,231 | (130,769) | (26,101) |
| Utility Taxes | 3,739,977 | 3,500,000 | 3,773,932 | 273,932 | 33,955 |
| Business License | 7,563,050 | 7,000,000 | 8,589,974 | 1,589,974 | 1,026,924 |
| Motor Vehicle Decals | 2,758,367 | 2,500,000 | 2,838,190 | 338,190 | 79,823 |
| Bank Stock & Franchise | 476,944 | 500,000 | 532,223 | 32,223 | 55,279 |
| Taxes on Wills & Recordation | 1,782,444 | 1,667,000 | 2,068,695 | 401,695 | 286,251 |
| Meals & Room Taxes | 6,094,860 | 7,156,032 | 5,826,992 | (1,329,040) | (267,868) |
| Street Lights/Star Fort Fees | 32,789 | 38,050 | 31,498 | (6,552) | (1,291) |
| TOTALS | 37,937,989 | 39,112,454 | 40,818,039 | 1,705,585 | 2,880,050 |

5

Permits / Fees

| | FY19 ACTUAL | FY20 BUDGETED | FY20 ACTUAL | FY20 BUDGET | FY20 ACTUAL |
|------------------------------|------------------|------------------|------------------|----------------|---------------|
| | | | | VARIANCE | VARIANCE |
| Dog License | 43,202 | 42,000 | 45,243 | 3,243 | 2,041 |
| Land Use Application Fees | 6,375 | 2,900 | 3,500 | 600 | -2,875 |
| Development Review Fees | 326,812 | 421,153 | 409,038 | -12,115 | 82,226 |
| Building Permits | 1,254,314 | 1,173,750 | 1,375,754 | 202,004 | 121,440 |
| Elect/Plumb/Mechanical | 272,705 | 220,980 | 278,035 | 57,055 | 5,330 |
| Land Disturbance Permits | 269,733 | 175,316 | 157,101 | -18,215 | -112,632 |
| Misc. | 5,322 | 6,000 | 4,197 | -1,803 | -1,125 |
| Sign Permits | 4,100 | 5,270 | 6,575 | 1,305 | 2,475 |
| Fire Permits and Inspections | 2,820 | 2,880 | 2,750 | -130 | -70 |
| TOTALS | 2,185,383 | 2,050,249 | 2,282,193 | 231,944 | 96,810 |

6

Unspent Budgeted Expenditures by category

| | FY20 AMENDED | | | |
|------------------------|--------------------|--------------------|--------------------|-------------------|
| | FY 19 ACTUAL | BUDGET | FY 20 ACTUAL | FY20 VARIANCE |
| Administration | 12,986,320 | 16,815,252 | 15,449,194 | 1,366,058 |
| Judicial | 2,770,777 | 3,113,246 | 2,790,910 | 322,336 |
| Public Safety | 38,895,000 | 43,627,405 | 41,536,208 | 2,091,197 |
| Public Works | 5,418,469 | 7,832,818 | 6,291,241 | 1,541,577 |
| Health / Welfare | 9,422,160 | 10,917,419 | 9,959,361 | 958,058 |
| Community College | 81,080 | 81,308 | 81,308 | 0 |
| Parks, Rec. & Cultural | 7,315,857 | 8,012,068 | 6,999,476 | 1,012,592 |
| Community Development | 2,155,810 | 2,196,677 | 2,123,753 | 72,924 |
| Transfers | 101,937,478 | 117,759,490 | 113,375,686 | 4,383,804 |
| TOTAL | 180,982,951 | 210,355,683 | 198,607,137 | 11,748,546 |

Detail presented on following pages.

7

Budgeted Expenditures by department

| | FY20 AMENDED | | | |
|-----------------------|-------------------|-------------------|-------------------|------------------|
| | FY19 ACTUAL | BUDGET | FY20 ACTUAL | FY20 VARIANCE |
| ADMINISTRATION | | | | |
| Board of Supervisors | 249,785 | 2,511,572 | 2,486,524 | 25,048 |
| County Administrator | 792,046 | 964,069 | 809,305 | 154,764 |
| County Attorney | 415,969 | 472,040 | 460,714 | 11,326 |
| Human Resources | 578,047 | 683,332 | 641,920 | 41,412 |
| Independent Auditor | 63,500 | 66,000 | 63,500 | 2,500 |
| Comm. of Revenue | 1,520,416 | 1,631,895 | 1,595,848 | 36,047 |
| Reassessment | 413,805 | 489,329 | 404,936 | 84,393 |
| Treasurer | 1,552,203 | 1,684,839 | 1,563,920 | 120,919 |
| Finance | 898,817 | 1,056,466 | 1,040,398 | 16,068 |
| IT /GIS | 2,080,875 | 1,911,264 | 1,828,094 | 83,170 |
| MIS | 617,725 | 661,730 | 656,178 | 5,552 |
| Other | 3,509,614 | 4,228,299 | 3,531,615 | 696,684 |
| Electoral Board | 88,968 | 233,639 | 167,842 | 65,797 |
| Registrar | 204,550 | 220,778 | 198,400 | 22,378 |
| SUBTOTAL | 12,986,320 | 16,815,252 | 15,449,194 | 1,366,058 |

8

Budgeted Expenditures by department

| JUDICIAL | FY20 AMENDED | | | |
|---------------------|------------------|------------------|------------------|----------------|
| | FY19 ACTUAL | BUDGET | FY20 ACTUAL | FY20 VARIANCE |
| Circuit Court | 74,911 | 79,500 | 68,984 | 10,516 |
| Gen. District Court | 17,388 | 23,424 | 18,722 | 4,702 |
| J&D Court | 21,350 | 27,219 | 17,381 | 9,838 |
| Clerk | 761,865 | 888,837 | 768,753 | 120,084 |
| Law Library | 14,893 | 12,500 | 11,969 | 531 |
| Comm. Attorney | 1,694,077 | 1,861,650 | 1,700,576 | 161,074 |
| Victim Witness | 186,293 | 220,116 | 204,525 | 15,591 |
| SUBTOTAL | 2,770,777 | 3,113,246 | 2,790,910 | 322,336 |

9

Budgeted Expenditures by department

| PUBLIC SAFETY | FY20 AMENDED | | | |
|-----------------------|-------------------|-------------------|-------------------|------------------|
| | FY19 ACTUAL | BUDGET | FY20 ACTUAL | FY20 VARIANCE |
| Sheriff | 15,684,035 | 16,905,881 | 16,571,632 | 334,249 |
| Vol. Fire Depts. | 1,103,311 | 1,190,328 | 977,369 | 212,959 |
| Ambul. / Rescue | 504,222 | 409,868 | 321,150 | 88,718 |
| Jail / Juv. Detention | 5,545,273 | 5,511,011 | 5,511,011 | 0 |
| Juvenile Court | 191,311 | 193,131 | 140,851 | 52,280 |
| Inspections | 1,376,295 | 1,472,958 | 1,396,495 | 76,463 |
| Fire & Rescue | 13,059,017 | 16,087,094 | 15,104,777 | 982,317 |
| Public Comm. | 1,431,536 | 1,857,134 | 1,512,923 | 344,211 |
| SUBTOTAL | 38,895,000 | 43,627,405 | 41,536,208 | 2,091,197 |

10

Budgeted Expenditures by department

| PUBLIC WORKS | FY20 AMENDED | | | |
|-----------------------|------------------|------------------|------------------|------------------|
| | FY19 ACTUAL | BUDGET | FY20 ACTUAL | FY20 VARIANCE |
| Road Admn. | 10,347 | 18,500 | 8,393 | 10,107 |
| Street Lights/Star Ft | 28,350 | 38,050 | 26,178 | 11,872 |
| Engineering | 433,291 | 426,419 | 414,653 | 11,766 |
| Refuse Collection | 1,702,927 | 3,539,574 | 2,533,518 | 1,006,056 |
| Refuse Disposal | 614,475 | 686,880 | 647,498 | 39,382 |
| Litter Control Grant | 20,657 | 28,554 | 18,877 | 9,677 |
| Maintenance Admn. | 659,752 | 693,617 | 652,331 | 41,286 |
| County Ofc. Bldg. | 1,210,608 | 1,572,148 | 1,254,252 | 317,896 |
| Animal Shelter | 738,062 | 829,068 | 735,541 | 93,527 |
| SUBTOTAL | 5,418,469 | 7,832,818 | 6,291,241 | 1,541,577 |

11

Budgeted Expenditures by department

| HEALTH/WELFARE | FY20 AMENDED | | | |
|--------------------|------------------|-------------------|------------------|----------------|
| | FY19 ACTUAL | BUDGET | FY20 ACTUAL | FY20 VARIANCE |
| Local Health Dept. | 416,243 | 436,439 | 436,439 | 0 |
| Ch. 10 Board | 396,673 | 416,507 | 416,507 | 0 |
| Social Services | 7,815,009 | 9,281,473 | 8,234,720 | 1,046,753 |
| Area on Aging | 63,000 | 63,000 | 63,000 | 0 |
| Prop. Tax Relief | 731,235 | 720,000 | 808,695 | (88,695) |
| SUBTOTAL | 9,422,160 | 10,917,419 | 9,959,361 | 958,058 |

12

Budgeted Expenditures by department

| COMMUNITY COLLEGE | FY20 AMENDED | | | |
|-------------------|---------------|---------------|---------------|---------------|
| | FY19 ACTUAL | BUDGET | FY20 ACTUAL | FY20 VARIANCE |
| Community College | 81,080 | 81,308 | 81,308 | 0 |
| SUBTOTAL | 81,080 | 81,308 | 81,308 | 0 |

| PARKS, REC & CUL | FY20 AMENDED | | | |
|------------------|------------------|------------------|------------------|------------------|
| | FY19 ACTUAL | BUDGET | FY20 ACTUAL | FY20 VARIANCE |
| Parks/Rec. Admn. | 1,044,913 | 1,346,441 | 1,124,886 | 221,555 |
| RecCtr/Playgrnds | 2,712,454 | 2,981,687 | 2,555,469 | 426,218 |
| Clearbrook Park | 1,187,618 | 1,071,100 | 1,002,788 | 68,312 |
| Sherando Park | 1,217,540 | 1,394,640 | 1,098,133 | 296,507 |
| Regional Library | 1,153,332 | 1,218,200 | 1,218,200 | 0 |
| SUBTOTAL | 7,315,857 | 8,012,068 | 6,999,476 | 1,012,592 |

13

Budgeted Expenditures by department

| COMMUNITY DEV | FY20 AMENDED | | | |
|------------------|------------------|------------------|------------------|---------------|
| | FY19 ACTUAL | BUDGET | FY20 ACTUAL | FY20 VARIANCE |
| Planning | 1,255,278 | 1,235,445 | 1,193,489 | 41,956 |
| EDA | 571,282 | 593,057 | 593,057 | - |
| Zoning Board | 2,933 | 7,821 | 1,504 | 6,317 |
| Building Appeals | 0 | 561 | 72 | 489 |
| NSV Reg. Comm. | 70,351 | 74,348 | 74,348 | - |
| Soil & Water | 7,000 | 11,250 | 11,250 | - |
| Extensions | 248,966 | 274,195 | 250,033 | 24,162 |
| SUBTOTAL | 2,155,810 | 2,196,677 | 2,123,753 | 72,924 |

14

Budgeted Expenditures by department

| TRANSFERS | FY20 AMENDED | | | |
|---------------------------|--------------|-------------|-------------|---------------|
| | FY19 ACTUAL | BUDGET | FY20 ACTUAL | FY20 VARIANCE |
| Transfers / Contingencies | 101,937,478 | 117,759,490 | 113,375,686 | 4,383,804 |
| SUBTOTAL | 101,937,478 | 117,759,490 | 113,375,686 | 4,383,804 |
| GRAND TOTAL | 180,982,951 | 210,355,683 | 198,607,137 | 11,748,546 |

15

General Fund Unreserved Fund Balance

\$50 million

Policy minimum \$34.1 million

Capital transfers above \$40.2 million

Current BOS Capital Fund \$ 8.2 Million

Requesting \$9.8 to be added to Capital Fund

Reductions include August Finance Committee, School and County encumbrances, restricted funds and estimated carryforwards. Staff continues to work with departments on carryforwards.

16

MINUTES
 Frederick County Board of Supervisors
 Budget Work Session
 Wednesday, February 13, 2019
 5:30 p.m.
 First Floor Conference Room, 107 North Kent Street, Winchester, VA

ATTENDEES

Board of Supervisors: Chairman Charles S. DeHaven, Jr.; Vice Chairman Gary A. Lofton; Blaine P. Dunn; Judith McCann-Slaughter; J. Douglas McCarthy; Shannon G. Trout; and Robert W. Wells were present. Staff present: Kris C. Tierney, County Administrator; C. William Orndoff, Jr., Treasurer; Jay E. Tibbs, Deputy County Administrator; Roderick B. Williams, County Attorney; Cheryl B. Shiffer, Finance Director; Jennifer Place, Budget Analyst; Sharon Kibler, Assistant Finance Director; Michael Marciano, Human Resources Director; Scott Varner, IT Director; Mike Ruddy, Planning Department Director; Karen Vacchio, Public Information Officer; Lenny Millholland, Sheriff; Denny Linaburg, Fire & Rescue Chief; Jason Robertson, Director of Parks & Recreation; Tamara Green, Social Services Director; Delsie Jobe, Social Services Administrative Services Manager; and Ann W. Phillips, Deputy Clerk to the Board of Supervisors.

Finance Committee Members present: Jeffrey Boppe and Angela Rudolph

CALL TO ORDER

Chairman DeHaven called the meeting to order at 5:35 p.m.

SOCIAL SERVICES BUDGET OVERVIEW

Tamara Green, Director of Social Services, outlined her request for three new positions: Child Protective Services Supervisor, Family Services Specialist III, and Human Services Assistant I.

Ms. Green reviewed funding changes since the expansion of Medicaid and noted the State's assurance of continuing to fund \$ 238,000 per year to offset additional Medicaid program expenses.

The Board and staff discussed the option of the department becoming a deviating state agency which would allow more flexibility and enable the County to assume human resources and payroll functions for the department to reduce expenses.

PARKS AND RECREATION BUDGET OVERVIEW

Jason Robertson, Director of Parks and Recreation, provided an overview of his budget requests. He noted that revenues have increased, and the fee recovery rate is very high with \$0.55 in revenue for every \$1.00 expended. He noted his top capital priority would be Snowden Bridge Park, depending upon the future of the old Frederick County Middle School.

COUNTY ADMINSTRATOR BUDGET UPDATE

Mr. Tierney reviewed priorities among the capital requests and the Board discussed the listed priorities as well as the portable handheld radios currently being reviewed for replacement.

Mr. Tierney discussed the proposed County Capital Fund. He said staff proposes creating a policy for an annual funding source that could be added to the current Board capital reserve or separately identified. He noted the current unreserved fund balance policy requires 17% (or two months) operating reserve. Mr. Tierney proposed establishing a policy that funds in excess of 20% be transferred annually to a County Capital Fund. He added that creating a Capital Reserve Fund would enable the Board to eliminate the use of Unreserved Fund Balance in the FY 20 proposed budget. The Board discussed annual review of the Capital Fund balance and its use for both short- and long-term capital needs. By consensus, the Board agreed to establish a policy creating a Capital Fund.

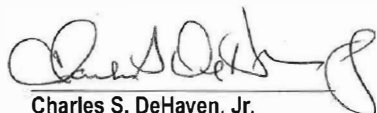
DIRECTIVES FOR MORE INFORMATION

The Board and staff discussed the next steps in reviewing the budget. Mr. Tierney noted that the Board's decision on maintaining the tax rate following the reassessment will be necessary before staff can determine which priorities can be funded in the budget.

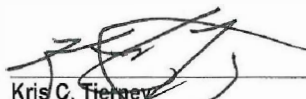
Supervisor Slaughter requested that the Finance Department review the previously supplied budget scenario in light of identified cost reductions in operating expenses.

ADJOURN


There being no further business, the work session was adjourned at 6:28 p.m.



Charles S. DeHaven, Jr.
Chairman, Board of Supervisors



Kris C. Tierney
Clerk, Board of Supervisors

Minutes Prepared By: 
Ann W. Phillips
Deputy Clerk, Board of Supervisors

FY 2020-2021 BUDGET RESOLUTION

WHEREAS a notice of public hearing and budget synopsis has been published and a public hearing held on March 25, 2020, in accordance with Title 15.2, Chapter 25, Section 15.2-2506, of the Code of Virginia, 1950 as amended.

THEREFORE BE IT RESOLVED by the Board of Supervisors of the County of Frederick, Virginia, that the budget for the 2020-2021 Fiscal Year as advertised in The Winchester Star on March 17, 2020, be hereby approved in the amount of \$465,623,302.

BE IT FURTHER RESOLVED that the County of Frederick budget for the 2020-2021 fiscal year be adopted and the funds appropriated as follows:

| | |
|-------------------------------------|---------------|
| General Operating Fund | \$201,038,131 |
| Regional Jail Fund | 24,194,922 |
| Landfill Fund | 9,647,354 |
| Division of Court Services Fund | 591,882 |
| Shawneeland Sanitary District Fund | 0 |
| Airport Operating Fund | 1,904,997 |
| Lake Holiday Sanitary District Fund | 779,998 |
| EMS Revenue Recovery Fund | 1,867,217 |
| Economic Development Authority Fund | 640,351 |
| School Operating Fund | 181,760,421 |
| School Debt Service Fund | 17,957,232 |
| School Capital Projects Fund | 4,415,900 |
| School Nutrition Services Fund | 7,581,744 |

| | |
|--|-----------|
| School Textbook Fund | 2,871,240 |
| NREP Operating Fund | 6,251,913 |
| NREP Textbook Fund | 20,000 |
| Consolidated Services/Maintenance Fund | 3,600,000 |
| School Private Purpose Funds | 500,000 |

BE IT FURTHER RESOLVED that the Board of Supervisors of the County of Frederick, Virginia, does herein adopt the tax rates for the 2020 assessment year as follows:

Property Taxes – Rates per \$100 of assessed value

| | |
|----------|--|
| \$0.61 | Applied to real estate, including mobile homes |
| \$4.86 | Applied to personal property including business equipment |
| \$2.25 | Applied to personal property on one vehicle to volunteer firefighters that are approved and registered with the Frederick County Fire and Rescue Department |
| \$0.01 | Applied to aircraft |
| Zero tax | Applied to antique vehicles and mopeds |
| \$2.00 | On declining values to be applied to machinery and tools. The declining values are 60% for year one, 50% for year two, 40% for year three, and 30% for year four and all subsequent years. |
| \$2.00 | On apportioned percentage of book values to be applied to Contract Classified Vehicles and equipment |

Business and Professional Occupational License Rates

| | |
|--|------------------------------------|
| Contractors | \$0.16 per \$100 of gross receipts |
| Retail | \$0.20 per \$100 of gross receipts |
| Financial, Real Estate, and Professional Services | \$0.58 per \$100 of gross receipts |
| Repair, personal and business services and all other businesses and occupations not specifically listed or exempted in the County Code | \$0.36 per \$100 of gross receipts |
| Wholesale | \$0.05 per \$100 of purchases |

The tax rates for other businesses and occupations specifically listed in the County Code are also unchanged.

Other General Taxes

| | |
|-------------------------|--|
| Meals tax | 4% of gross receipts |
| Transient Occupancy tax | 3.5% of gross receipts |
| Vehicle License Taxes | \$25 per vehicle and \$10 per motorcycle |

Sanitary Landfill Fees

| | |
|------|--|
| \$50 | Per ton for commercial/industrial |
| \$45 | Per ton for construction demolition debris |
| \$20 | Per ton for municipal waste |
| \$38 | Per ton for municipal sludge |
| \$15 | Per ton for Miscellaneous Rubble Debris |

Shawneeland Sanitary District Taxes

| | |
|-------|-----------------|
| \$190 | Unimproved Lots |
| \$660 | Improved Lots |

Lake Holiday Sanitary District Taxes

| | |
|-------|---|
| \$678 | Buildable Lots |
| \$264 | Unbuildable Lots |
| | Lots owned by Lake Holiday Country Club, Inc. |
| \$0 | Buildable Lots and Unbuildable Lots |

Star Fort Subdivision Taxes/Fees

\$60 Per Lot

Street Light Fees

Oakdale Crossing \$40 annually

Fredericktowne \$42.50 annually

Green Acres \$25 annually

BE IT FURTHER RESOLVED that appropriations are hereby authorized for the central stores fund, special welfare fund, comprehensive services fund, county health insurance fund, school health insurance fund, length of service fund, special grant awards fund, employee benefits fund, maintenance insurance fund, development project fund, sales tax fund, commonwealth sales tax fund, unemployment compensation fund, Forfeited Assets Program, Four-For-Life Funds, Fire Programs, and Economic Incentive funds equal to the total cash balance on hand at July 1, 2020, plus the total amount of receipts for the fiscal year 2020-2021. The County Capital Fund and Fire Company Capital appropriation will include the current year appropriation plus any unused funds at the end of the fiscal year 2020. The County Capital appropriation shall include funds transferred to other capital funds for classification purposes.

BE IT FURTHER RESOLVED that funding for all outstanding encumbrances at June 30, 2020, are re-appropriated to the 2020-2021 fiscal year to the same department and account for which they are encumbered in the 2019-2020 fiscal year.

BE IT FURTHER RESOLVED that the construction fund projects are appropriated as a carryforward in the amount that equals the approved original project cost, less expenditures and encumbrances through June 30, 20120.

BE IT FURTHER RESOLVED that the budget for Shawneeland Sanitary District will be appropriated at a later date and is not included in this budget resolution.

Enacted this 8th day of April, 2020.

| | | | |
|-----------------------------------|-----|-----------------|-----|
| Charles S. DeHaven, Jr., Chairman | Aye | Shawn L. Graber | No |
| J. Douglas McCarthy | No | Robert W. Wells | Aye |
| Blaine P. Dunn | Aye | Gene E. Fisher | Aye |
| Judith McCann-Slaughter | Aye | | |

A COPY ATTEST


Kris C. Tierney
Frederick County Administrator

Copy to: Finance Director
Treasurer
Commissioner of Revenue

BOS Res. #068-20

4/9/2020 9:35 AM

Amendment to the 2020-2021 Fiscal Year Budget

Pursuant to Section 15.2-2507 of the Code of Virginia, 1950, as Amended, the Board of Supervisors will Hold a Public Hearing to Amend the Fiscal Year 2020-2021 Budget to Reflect: General Fund and County Capital Projects Fund Supplemental Appropriations in the Amount of \$9,800,000. This amount represents General Fund FY 2019-2020 yearend fund balance in excess of 20% to be transferred to the County Capital Fund per the Board of Supervisors adopted policy.

**RESOLUTION
FISCAL YEAR 2020-2021 BUDGET AMENDMENT**

WHEREAS, Pursuant to Section 15.2-2507 of the Code of Virginia, 1950, as Amended, the Frederick County Board of Supervisors, meeting in regular session on September 23, 2020, took the following action:

NOW, THEREFORE, BE IT RESOLVED, by the Board of Supervisors that the FY 2020-2021 Budget be Amended to Reflect:

General Fund and County Capital Projects Fund Supplemental Appropriations in the Amount of \$9,800,000. This amount represents General Fund FY 2019-2020 yearend fund balance in excess of 20% to be transferred to the County Capital Fund per the Board of Supervisors adopted policy.

Upon a motion made by _____ and a seconded by _____, the above budget amendment and supplemental appropriation was _____ by the following recorded vote:

BUDGET TRANSFERS AUGUST 2020

| DATE | DEPARTMENT/GENERAL FUND | REASON FOR TRANSFER | FROM | TO | ACCT | CODE | AMOUNT |
|-----------|-------------------------|--|------|------|------|------|-------------|
| 8/10/2020 | INFORMATION TECHNOLOGY | TO PAY INVOICE TO DALY COMPUTERS | 1220 | 5401 | 000 | 000 | (10,540.00) |
| | INFORMATION TECHNOLOGY | | 1220 | 5401 | 000 | 004 | 10,540.00 |
| 8/13/2020 | INFORMATION TECHNOLOGY | SECURITY SYSTEM MAINTENANCE FOR PUBLIC SAFETY BUILDING | 1220 | 3002 | 000 | 000 | 1,156.25 |
| | INFORMATION TECHNOLOGY | | 9301 | 5890 | 000 | 000 | (1,156.25) |
| 8/18/2020 | FIRE AND RESCUE | CENTRAL SQUARE/SUPERION LLC INVOICE | 3505 | 3010 | 000 | 000 | (48.87) |
| | FIRE AND RESCUE | | 3505 | 3005 | 000 | 000 | 48.87 |
| 8/27/2020 | FIRE AND RESCUE | AUGUST PAYROLL PROMOTION | 3505 | 1007 | 000 | 001 | (2,624.00) |
| | FIRE AND RESCUE | | 3505 | 1001 | 000 | 147 | 2,624.00 |

County of Frederick
General Fund
August 31, 2020

| ASSETS | FY21 <u>8/31/20</u> | FY20 <u>8/31/19</u> | Increase <u>(Decrease)</u> |
|------------------------------------|------------------------------|------------------------------|-----------------------------------|
| Cash and Cash Equivalents | 61,736,980.54 | 52,888,651.77 | 8,848,328.77 *A |
| Petty Cash | 1,555.00 | 1,555.00 | 0.00 |
| Receivables: | | | |
| Receivable Arrears Pay Deferred | 464,185.25 | 518,704.35 | (54,519.10) *B |
| Taxes, Commonwealth, Reimb.P/P | 59,175,464.37 | 56,698,596.67 | 2,476,867.70 |
| Streetlights | 11,856.47 | 11,376.18 | 480.29 |
| Miscellaneous Charges | 28,530.98 | 207,621.21 | (179,090.23) |
| Due from Fred. Co. San. Auth. | 657,083.23 | 657,083.23 | 0.00 |
| Prepaid Postage | 1,180.05 | 4,726.51 | (3,546.46) |
| GL controls (est.rev / est. exp) | <u>(4,292,462.74)</u> | <u>(7,803,372.94)</u> | <u>3,510,910.20</u> (1) Attached |
| TOTAL ASSETS | <u>117,784,373.15</u> | <u>103,184,941.98</u> | <u>14,599,431.17</u> |
| | | | |
| LIABILITIES | | | |
| Accrued Wages Payable | 1,532,417.87 | 1,439,830.27 | 92,587.60 *B |
| Retainage Payable | 91,663.30 | 47,010.53 | 44,652.77 |
| Performance Bonds Payable | 772,273.90 | 915,433.97 | (143,160.07) |
| Taxes Collected in Advance | 165,842.39 | 115,528.87 | 50,313.52 |
| Deferred Revenue | <u>59,221,398.25</u> | <u>56,913,878.73</u> | <u>2,307,519.52</u> *C |
| TOTAL LIABILITIES | 61,783,595.71 | 59,431,682.37 | 2,351,913.34 |
| | | | |
| EQUITY | | | |
| Fund Balance | | | |
| Reserved: | | | |
| Encumbrance General Fund | 805,447.90 | 959,920.73 | (154,472.83) (2) Attached |
| Conservation Easement | 4,779.85 | 4,779.85 | 0.00 |
| Peg Grant | 457,784.03 | 427,751.60 | 30,032.43 |
| Prepaid Items | 949.63 | 949.63 | 0.00 |
| Advances | 657,083.23 | 657,083.23 | 0.00 |
| Employee Benefits | 0.00 | 0.00 | 0.00 |
| Courthouse Fees | 487,960.80 | 453,620.55 | 34,340.25 |
| Historical Markers | 0.00 | 0.00 | 0.00 |
| Reserve For Capital | 0.00 | 70,840.00 | (70,840.00) |
| Animal Shelter | 1,234,020.42 | 1,196,179.07 | 37,841.35 |
| Sheriff's Reserve | 1,000.00 | 1,000.00 | 0.00 |
| Proffers | 4,140,258.38 | 6,413,097.26 | (2,272,838.88) (3) Attached |
| Parks Reserve | 20,280.06 | 17,174.06 | 3,106.00 |
| E-Summons Funds | 199,481.85 | 167,905.08 | 31,576.77 |
| VDOT Revenue Sharing | 436,270.00 | 436,270.00 | 0.00 |
| Undesignated Adjusted Fund Balance | <u>47,555,461.29</u> | <u>32,946,688.55</u> | <u>14,608,772.74</u> (4) Attached |
| TOTAL EQUITY | <u>56,000,777.44</u> | <u>43,753,259.61</u> | <u>12,247,517.83</u> |
| TOTAL LIAB. & EQUITY | <u>117,784,373.15</u> | <u>103,184,941.98</u> | <u>14,599,431.17</u> |

NOTES:

*A Cash increase includes a decrease in revenue, expenditures, transfers and an increase 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 | FY21 | FY20 | Inc/(Decrease) |
|-------------------------------|---------------|---------------|----------------|
| Estimated Revenue | 197,403,706 | 192,713,179 | 4,690,527 |
| Appropriations | (86,983,685) | (85,998,198) | (985,488) |
| Est. Transfers to Other Funds | (115,517,931) | (115,478,275) | (39,656) |
| Encumbrances | 805,448 | 959,921 | (154,473) |
| | (4,292,463) | (7,803,373) | 3,510,910 |

(2) General Fund Purchase Order Balance 8/31/20

| Amount | | |
|-------------------------|-------------------|---|
| County Office Buildings | 13,915.00 | Bowman Library BAS Upgrade Control |
| Fire and Rescue | 6,497.00 | Uniforms |
| | 1,067.00 | Balance on (1) Continental Washer/Extractor |
| | 14,455.44 | Quarterly Air Testing and Annual Compressor Maintenance |
| | 19,919.00 | Scott Respirator Adapters and Filters |
| | 36,699.70 | Pump, Hose, and Gound Ladder Testing |
| | 11,577.34 | Truid Key Hose W/Shut Off |
| | 15,300.00 | Codepal Use Fee, Azure Govt. Server & Annual Support |
| | 43,994.00 | Kappler Gowns |
| IT | 23,729.63 | 3M 8511 Respirators |
| | 59,700.00 | Think Pad, System Imaging, LENOVO Dock |
| | 10,540.00 | Think Station-LENOVO |
| | 13,832.58 | Security Authenticate |
| | 5,328.00 | Laserfiche Update |
| | 124,220.00 | Think Pads, Imaging Laptop Configuration |
| MIS | 7,540.00 | Tax Bill Paper |
| | 44,505.00 | Think Pad Docking Station and (2) Laptops |
| Parks and Recreation | 10,150.00 | Concrete Install-Stonewall |
| | 4,886.92 | Ballfield Diamond Mix |
| | 95,603.27 | Bowman Lake Trail Project |
| Refuse Collection | 188,800.00 | Compactor |
| Registrar | 11,960.00 | Scanner and Installation |
| Sheriff | 35,965.00 | Ammunition |
| | 5,263.02 | (9) Body Armor Vests With (2) Carriers |
| Total | 805,447.90 | |

| (3) Proffer Information | SCHOOLS | PARKS | FIRE & RESCUE | Designated Other Projects | TOTAL |
|-------------------------|--------------|------------|---------------|---------------------------|--------------|
| Balance 8/31/2020 | 1,039,211.95 | 316,023.70 | 749,574.47 | 2,035,448.26 | 4,140,258.38 |

Designated Other Projects Detail

| | |
|-------------------------------|---------------------|
| Administration | 412,304.94 |
| Bridges | 16,214.32 |
| Historic Preservation | 129,000.00 |
| Library | 278,357.00 |
| 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 | 122,557.00 |
| Solid Waste | 12,000.00 |
| Stop Lights | 52,445.00 |
| Treasurer | 700.00 |
| Freedom Manor Transportation | 4,250.00 |
| BPG Properties/Rt.11 Corridor | 330,000.00 |
| Blackburn Rezoning | 452,745.00 |
| Clearbrook Bus.Ctr.Rezoning | 2,500.00 |
| Total | 2,035,448.26 |

Other Proffers 8/31/20

| (4) Fund Balance Adjusted | |
|---------------------------|-----------------|
| Beginning Balance 8/20 | 52,320,710.23 |
| Revenue 8/20 | 11,479,142.54 |
| Expenditures 8/20 | (16,014,602.55) |
| Transfers 8/20 | (229,788.93) |
| Ending Balance 8/31/20 | 47,555,461.29 |

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

| REVENUES: | <u>Appropriated</u> | FY21 8/31/20 <u>Actual</u> | FY20 8/31/19 <u>Actual</u> | YTD Actual <u>Variance</u> |
|--|-----------------------|----------------------------------|----------------------------------|----------------------------------|
| General Property Taxes | 135,657,816.00 | 5,205,007.19 | 4,351,489.32 | 853,517.87 (1) |
| Other local taxes | 39,705,976.00 | 1,360,184.02 | 1,565,585.20 | (205,401.18) (2) |
| Permits & Privilege fees | 2,266,235.00 | 367,435.19 | 432,505.97 | (65,070.78) (3) |
| Revenue from use of money and property | 1,375,439.00 | 86,161.42 | 390,857.04 | (304,695.62) (4) |
| Charges for Services | 3,498,694.00 | 283,541.16 | 524,792.11 | (241,250.95) |
| Miscellaneous | 523,754.00 | 28,454.59 | 61,266.13 | (32,811.54) |
| Recovered Costs | 1,910,958.00 | 220,518.59 | 203,897.34 | 16,621.25 (5) |
| Proffers | | 216,185.51 | 260,362.51 | (44,177.00) (5) |
| Intergovernmental: | | | | |
| Commonwealth | 12,383,359.00 | 3,702,387.81 | 3,807,848.91 | (105,461.10) (6) |
| Federal | 81,474.73 | 9,267.06 | 0.00 | 9,267.06 (7) |
| Insurance Recoveries | 0.00 | 0.00 | 200.00 | (200.00) |
| Transfer from Co.Capital Fd.(BOS FD) | 0.00 | 0.00 | 2,166,516.18 | (2,166,516.18) |
| TOTAL REVENUES | 197,403,705.73 | 11,479,142.54 | 13,765,320.71 | (2,286,178.17) |
| | | | | |
| EXPENDITURES: | | | | |
| General Administration | 14,788,554.33 | 4,047,069.53 | 6,123,760.90 | (2,076,691.37) |
| Judicial Administration | 3,103,341.45 | 403,367.24 | 511,850.05 | (108,482.81) |
| Public Safety | 43,038,335.61 | 7,938,626.00 | 7,831,063.24 | 107,562.76 |
| Public Works | 6,223,543.56 | 694,775.10 | 647,393.67 | 47,381.43 |
| Health and Welfare | 11,203,633.00 | 1,627,414.46 | 1,585,318.94 | 42,095.52 |
| Education | 81,308.00 | 20,327.00 | 20,327.00 | 0.00 |
| Parks, Recreation, Culture | 7,592,860.63 | 1,037,042.23 | 1,541,732.37 | (504,690.14) |
| Community Development | 2,233,723.91 | 245,980.99 | 245,010.55 | 970.44 |
| TOTAL EXPENDITURES | 88,265,300.49 | 16,014,602.55 | 18,506,456.72 | (2,491,854.17) (8) |
| | | | | |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating transfers from / to | 114,236,315.88 | 229,788.93 | 7,599,550.75 | (7,369,761.82) (9) |
| Excess (deficiency)of revenues & other sources over expenditures & other uses | (5,097,910.64) | (4,765,248.94) | (12,340,686.76) | (7,575,437.82) |
| Fund Balance per General Ledger | | 52,320,710.23 | 45,287,375.31 | 7,033,334.92 |
| Fund Balance Adjusted to reflect Income Statement 8/31/20 | | 47,555,461.29 | 32,946,688.55 | 14,608,772.74 |

| (1)General Property Taxes | FY21 | FY20 | Increase/Decrease |
|--------------------------------------|-----------|-----------|-------------------|
| Real Estate Taxes | 1,924,029 | 1,774,520 | 149,509 |
| Personal Property | 3,093,301 | 2,416,684 | 676,618 |
| Penalties and Interest | 86,017 | 68,103 | 17,914 |
| Credit Card Chgs./Delinq.Advertising | (10,230) | (16,236) | 6,006 |
| Adm.Fees For Liens&Distress | 111,890 | 108,418 | 3,472 |
| | 5,205,007 | 4,351,489 | 853,518 |

(2) Other Local Taxes

| | | | |
|-----------------------------|---------------------|---------------------|---------------------|
| Utility Taxes | 171,802.65 | 238,985.35 | (67,182.70) *1 |
| Business Licenses | 242,592.26 | 442,763.48 | (200,171.22) *2 |
| Auto Rental Tax | 15,410.79 | 50.00 | 15,360.79 |
| Motor Vehicle Licenses Fees | 54,606.36 | 53,205.80 | 1,400.56 |
| Recordation Taxes | 462,874.44 | 427,927.97 | 34,946.47 |
| Meals Tax | 355,771.81 | 334,581.90 | 21,189.91 |
| Lodging Tax | 56,812.06 | 67,760.13 | (10,948.07) |
| Street Lights | 223.65 | 250.57 | (26.92) |
| Star Fort Fees | 90.00 | 60.00 | 30.00 |
| Total | 1,360,184.02 | 1,565,585.20 | (205,401.18) |

(3)Permits&Privileges

| | | | |
|--------------------------|-------------------|-------------------|--------------------|
| Dog Licenses | 2,501.00 | 3,805.00 | (1,304.00) |
| Transfer Fees | 771.30 | 626.40 | 144.90 |
| Development Review Fees | 39,038.50 | 76,680.00 | (37,641.50) |
| Building Permits | 229,691.00 | 254,473.64 | (24,782.64) |
| 2% State Fees | 5,641.39 | 6,079.93 | (438.54) |
| Electrical Permits | 24,537.00 | 24,162.00 | 375.00 |
| Plumbing Permits | 3,326.00 | 10,422.00 | (7,096.00) |
| Mechanical Permits | 26,899.00 | 14,780.00 | 12,119.00 |
| Sign Permits | 725.00 | 2,275.00 | (1,550.00) |
| Blasting Permits | 430.00 | 60.00 | 370.00 |
| Land Disturbance Permits | 33,875.00 | 39,142.00 | (5,267.00) |
| Total | 367,435.19 | 432,505.97 | (65,070.78) |

(4) Revenue from use of

| | | | |
|--------------|------------------|-------------------|---------------------|
| Money | 34,682.29 | 388,144.24 | (353,461.95) |
| Property | 51,479.13 | 2,712.80 | 48,766.33 |
| Total | 86,161.42 | 390,857.04 | (304,695.62) |

*1 Timing of receipt of revenue in FY21.

*2 Previous year increased assessments and forced collections.

| (5) Recovered Costs | FY21 | FY20 | Increase/Decrease |
|--------------------------------------|------------|------------|-------------------|
| | 8/31/2020 | 8/31/19 | |
| Recovered Costs Social Services | 19,736.55 | 19,961.77 | (225.22) |
| Recovered Cost Fire Companies | 74,999.00 | 74,999.00 | - |
| Recovered Costs Sheriff | 17,725.00 | 13,200.00 | 4,525.00 |
| Reimbursement Circuit Court | 1,533.62 | 1,573.88 | (40.26) |
| Reimb.Public Works/Planning Clean Up | - | 200.00 | (200.00) |
| Clarke County Container Fees | 17,885.24 | 9,526.49 | 8,358.75 |
| City of Winchester Container Fees | 11,789.85 | 4,100.60 | 7,689.25 |
| Refuse Disposal Fees | 33,140.77 | 16,298.91 | 16,841.86 |
| Recycling Revenue | - | 2,693.64 | (2,693.64) |
| Sheriff Restitution | 96.39 | 97.53 | (1.14) |
| Container Fees Bowman Library | 261.54 | 433.73 | (172.19) |
| Litter-Thon/Keep VA Beautiful Grant | - | 750.00 | (750.00) |
| Reimb.of Expenses Gen.District Court | 2,701.37 | 5,073.19 | (2,371.82) |
| Reimb.Task Force | 12,235.22 | 17,718.80 | (5,483.58) |
| Comcast PEG Grant | 21,980.00 | 22,424.00 | (444.00) |
| Fire School Programs | 3,390.00 | 8,213.00 | (4,823.00) |
| Clerks Reimbursement to County | 2,164.00 | 1,417.37 | 746.63 |
| Reimb. Sheriff | 880.04 | 5,215.43 | (4,335.39) |
| Subtotal Recovered Costs | 220,518.59 | 203,897.34 | 16,621.25 |
| Proffer Redbud Run | - | 6,454.00 | (6,454.00) |
| Proffer Southern Hills | 89,452.58 | 51,115.76 | 38,336.82 |
| Proffer Snowden Bridge | 95,446.93 | 178,137.75 | (82,690.82) |
| Proffer Cedar Meadows | 29,286.00 | 24,405.00 | 4,881.00 |
| Proffer Freedom Manor | 2,000.00 | 250.00 | 1,750.00 |
| Subtotal Proffers | 216,185.51 | 260,362.51 | (44,177.00) |
| Grand Total | 436,704.10 | 464,259.85 | (27,555.75) |

| (6) Commonwealth Revenue | FY21 | FY20 | |
|---------------------------------|--------------|--------------|-------------------|
| | 8/31/2020 | 8/31/2019 | Increase/Decrease |
| Motor Vehicle Carriers Tax | 35,394.04 | 36,457.81 | (1,063.77) |
| Mobile Home Titling Tax | 16,920.00 | 31,093.50 | (14,173.50) |
| Recordation Taxes | - | 118,725.64 | (118,725.64) *1 |
| P/P State Reimbursement | 2,610,611.27 | 2,610,611.27 | - |
| Shared Expenses Comm.Atty. | 26,618.73 | 38,160.81 | (11,542.08) |
| Shared Expenses Sheriff | 134,312.72 | 145,994.82 | (11,682.10) |
| Shared Expenses Comm.of Rev. | 16,436.40 | 17,364.90 | (928.50) |
| Shared Expenses Treasurer | 11,829.23 | 11,658.40 | 170.83 |
| Shared Expenses Clerk | 29,746.93 | 32,297.00 | (2,550.07) |
| Public Assistance Grants | 605,702.25 | 620,603.30 | (14,901.05) |
| Emergency Services Fire Program | - | 39,646.20 | (39,646.20) |
| Parks State Grants | 69,351.58 | - | 69,351.58 |
| State Grant Emergency Services | 2,772.00 | - | 2,772.00 |
| Sheriff State Grants | 42,714.00 | 11,577.50 | 31,136.50 |
| JJC Grant Juvenile Justice | 32,090.00 | 32,090.00 | - |
| Rent/Lease Payments | 44,250.46 | 39,446.08 | 4,804.38 |
| Wireless 911 Grant | 23,306.40 | 21,823.87 | 1,482.53 |
| State Forfeited Asset Funds | 331.80 | 297.81 | 33.99 |
| Total | 3,702,387.81 | 3,807,848.91 | (105,461.10) |

*1 Timing of receipt of revenue in current year.

County of Frederick

General Fund

August 31, 2020

| (7) Federal Revenue | FY21 | FY20 | Increase/Decrease |
|----------------------------|----------|------|-------------------|
| Federal Forfeited Assets | 5,349.82 | - | 5,349.82 |
| Federal Funds Sheriff | 3,917.24 | - | 3,917.24 |
| Total | 9,267.06 | - | 9,267.06 |

(8) Expenditures

Expenditures decreased \$2.4 million. **General Administration** decreased \$2,1 million and reflects the purchase of Sunnyside Plaza for \$2,104,371 in the previous year. The **Parks and Recreation** decrease of \$504,690 was impacted by the Clearbrook Park Parking Expansion Project and the Sherando Park Recreation Access Project in FY20. The transfers decreased \$7,369,761.82. See chart below.

| (9) Transfers Decreased \$7,369,761.82 | FY21 | FY20 | Increase/Decrease |
|---|------------|--------------|-------------------|
| Transfer to Debt Service County | 172,550.38 | 201,219.13 | (28,668.75) *1 |
| Operational Transfers | 57,238.55 | 398,331.62 | (341,093.07) *2 |
| Reserve for Capital | - | 7,000,000.00 | (7,000,000.00) |
| Total | 229,788.93 | 7,599,550.75 | (7,369,761.82) |

*1 Payments include the Bowman Library and the City of Winchester for Courtroom, Roof and HVAC Projects.

*2 Timing of Insurance Charge Outs.

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

| ASSETS | FY21 <u>8/31/20</u> | FY20 <u>8/31/19</u> | Increase <u>(Decrease)</u> |
|-------------------------------------|----------------------------|----------------------------|-------------------------------|
| Cash | 10,174,549.03 | 10,200,705.79 | (26,156.76) *1 |
| Receivable Arrears Pay Deferred | 124,819.48 | 139,058.50 | (14,239.02) |
| Receivables Other | 0.00 | 2,306.50 | (2,306.50) |
| GL controls(est.rev/est.exp) | <u>(1,425,814.00)</u> | <u>(2,076,488.40)</u> | <u>650,674.40</u> |
| TOTAL ASSETS | <u>8,873,554.51</u> | <u>8,265,582.39</u> | <u>607,972.12</u> |
| | | | |
| LIABILITIES | | | |
| Accrued Wages Payable | 440,238.90 | 425,780.15 | 14,458.75 |
| Accrued Operating Reserve Costs | <u>2,679,115.00</u> | <u>2,614,497.00</u> | <u>64,618.00</u> |
| TOTAL LIABILITIES | <u>3,119,353.90</u> | <u>3,040,277.15</u> | <u>79,076.75</u> |
| | | | |
| EQUITY | | | |
| Fund Balance Reserved | | | |
| Encumbrances Undesignated | 41,523.56 | 98,614.69 | (57,091.13) |
| Fund Balance | <u>5,712,677.05</u> | <u>5,126,690.55</u> | <u>585,986.50</u> *2 |
| TOTAL EQUITY | <u>5,754,200.61</u> | <u>5,225,305.24</u> | <u>528,895.37</u> |
| TOTAL LIABILITY & EQUITY | <u>8,873,554.51</u> | <u>8,265,582.39</u> | <u>607,972.12</u> |

NOTES:

*1 Cash decreased \$26,156.76. Refer to the following page for comparative statement of revenues expenditures and changes in fund balance.

*2 Fund balance increased \$585,986.50. The beginning balance was \$6,611,368.04 and includes adjusting entries, budget controls FY21(\$1,441,534.00) and the year to date revenue less expenditures of \$542,843.01.

| Current Unrecorded Accounts Receivable- | <u>FY21</u> |
|---|-------------------|
| Prisoner Billing: | 19,782.78 |
| Compensation Board Reimbursement 8/20 | <u>488,925.57</u> |
| Total | 508,708.35 |

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

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

| REVENUES: | <u>Appropriated</u> | FY21 8/31/20 <u>Actual</u> | FY20 8/31/19 <u>Actual</u> | YTD Actual <u>Variance</u> |
|--|-----------------------|----------------------------------|----------------------------------|-------------------------------|
| Credit Card Probation | - | 97.97 | 83.94 | 14.03 |
| Interest | 100,000.00 | - | - | - |
| Supervision Fees | 87,376.00 | 5,840.00 | 8,310.00 | (2,470.00) |
| Drug Testing Fees | 1,000.00 | - | - | - |
| Work Release Fees | 380,000.00 | 19,782.78 | 29,853.34 | (10,070.56) |
| Federal Bureau Of Prisons | 0.00 | 0.00 | 935.00 | (935.00) |
| Local Contributions | 7,706,061.00 | 1,926,515.25 | 1,893,134.25 | 33,381.00 |
| Miscellaneous | 14,000.00 | 1,883.04 | 2,487.00 | (603.96) |
| Phone Commissions | 600,000.00 | 0.00 | 0.00 | 0.00 |
| Food & Staff Reimbursement | 82,000.00 | 0.00 | 0.00 | 0.00 |
| Elec.Monitoring Part.Fees | 126,000.00 | 5,121.72 | 6,613.90 | (1,492.18) |
| Share of Jail Cost Commonwealth | 1,275,000.00 | 0.00 | 0.00 | 0.00 |
| Medical & Health Reimb. | 58,000.00 | 1,634.63 | 4,190.74 | (2,556.11) |
| Shared Expenses CFW Jail | 5,750,000.00 | 331,285.18 | 349,873.15 | (18,587.97) |
| State Grants | 365,050.00 | 0.00 | 0.00 | 0.00 |
| D.J.C.P. Grant | 0.00 | 0.00 | 0.00 | 0.00 |
| Local Offender Probation | 247,933.00 | 0.00 | 0.00 | 0.00 |
| Bond Proceeds | 0.00 | 0.00 | 1,236,529.57 | (1,236,529.57) |
| Transfer From General Fund | 5,520,958.00 | 1,380,239.50 | 1,267,884.50 | 112,355.00 |
| TOTAL REVENUES | 22,313,378.00 | 3,672,400.07 | 4,799,895.39 | (1,127,495.32) |
| EXPENDITURES: | 23,780,715.56 | 3,129,557.06 | 3,065,860.79 | 63,696.27 |
| Excess(Deficiency)of revenues over expenditures | (1,467,337.56) | 542,843.01 | 1,734,034.60 | (1,191,191.59) |
| FUND BALANCE PER GENERAL LEDGER | | <u>5,169,834.04</u> | <u>3,392,655.95</u> | <u>1,777,178.09</u> |
| Fund Balance Adjusted To Reflect Income Statement 8/31/20 | | 5,712,677.05 | 5,126,690.55 | 585,986.50 |

County of Frederick
Fund 12 Landfill
August 31, 2020

| ASSETS | FY21 <u>8/31/20</u> | FY20 <u>8/31/19</u> | Increase <u>(Decrease)</u> |
|----------------------------------|------------------------|------------------------|-------------------------------|
| Cash | 37,870,114.79 | 38,841,959.54 | (971,844.75) |
| Receivables: | | | |
| Accounts Receivable | 10,272.90 | 5,422.28 | 4,850.62 |
| Fees | 879,715.55 | 899,392.94 | (19,677.39) *1 |
| Receivable Arrears Pay Deferred | 21,520.06 | 24,905.02 | (3,384.96) |
| 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>(2,273,430.00)</u> | <u>(1,711,692.50)</u> | <u>(561,737.50)</u> |
| | | | |
| TOTAL ASSETS | <u>55,224,785.14</u> | <u>54,221,712.48</u> | <u>1,003,072.66</u> |
| | | | |
| LIABILITIES | | | |
| Accounts Payable | - | - | |
| Accrued VAC.Pay and Comp TimePay | 175,948.75 | 173,153.49 | 2,795.26 |
| Accrued Remediation Costs | 14,012,177.36 | 13,590,045.91 | 422,131.45 *2 |
| Deferred Revenue Misc.Charges | 10,293.36 | 5,422.28 | 4,871.08 |
| Accrued Wages Payable | <u>57,529.70</u> | <u>55,847.62</u> | <u>1,682.08</u> |
| | | | |
| TOTAL LIABILITIES | <u>14,255,949.17</u> | <u>13,824,469.30</u> | <u>429,797.79</u> |
| | | | |
| EQUITY | | | |
| Fund Balance | | | |
| Reserved: | | | |
| Encumbrances | 70,970.00 | 814,340.00 | (743,370.00) *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>32,039,423.97</u> | <u>29,724,461.18</u> | <u>2,314,962.79</u> *4 |
| | | | |
| TOTAL EQUITY | <u>41,968,835.97</u> | <u>40,397,243.18</u> | <u>1,571,592.79</u> |
| | | | |
| TOTAL LIABILITY AND EQUITY | <u>56,224,785.14</u> | <u>54,221,712.48</u> | <u>2,003,072.66</u> |

NOTES:

*1 Landfill receivables decreased \$19,677.39. Landfill fees at 8/20 were \$690,389.88 compared to \$708,263.26 at 8/19 for a decrease of \$17,873.38. Delinquent fees at 8/20 were \$237,144.86 compared to \$236,364.62 at 8/19 for an increase of \$780.24.

*2 Remediation increased \$422,131.45 that includes \$316,375.00 for post closure and \$105,756.45 in interest.

*3 The encumbrance balance at 8/31/20 was \$70,970.00 for a Carlson GPS replacement system for equipment and includes Command software for 2 years.

*4 Fund balance increased \$2,314,962.79. The beginning balance was \$32,276,684.94 and includes adjusting entries, budget controls for FY21(\$1,273,430.00), and \$1,036,169.03 for year to date revenue less expenses.

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

| FUND 12 LANDFILL REVENUES | | FY21 8/31/20 | FY20 8/31/19 | YTD Actual |
|---|-----------------------|----------------------|----------------------|---------------------|
| | <u>Appropriated</u> | <u>Actual</u> | <u>Actual</u> | <u>Variance</u> |
| Credit Card Charges | 0.00 | 649.46 | 998.63 | (349.17) |
| Interest on Bank Deposits | 300,000.00 | 2,354.48 | 15,408.83 | (13,054.35) |
| Salvage and Surplus | 110,000.00 | 21,737.50 | 21,879.00 | (141.50) |
| Sanitary Landfill Fees | 7,268,650.00 | 1,191,590.75 | 1,213,345.56 | (21,754.81) |
| Charges to County | 0.00 | 121,082.90 | 112,572.80 | 8,510.10 |
| Charges to Winchester | 0.00 | 38,752.50 | 29,767.75 | 8,984.75 |
| Tire Recycling | 181,640.00 | 66,746.28 | 55,067.44 | 11,678.84 |
| Reg. Recycling Electronics | 80,000.00 | 1,860.00 | 6,954.00 | (5,094.00) |
| Greenhouse Gas Credit Sales | 10,000.00 | 0.00 | 0.00 | 0.00 |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Renewable Energy Credits | 55,714.00 | 6,269.90 | 14,882.80 | (8,612.90) |
| Landfill Gas To Electricity | 367,920.00 | 37,097.14 | 37,799.52 | (702.38) |
| Insurance Recoveries | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL REVENUES | 8,373,924.00 | 1,488,140.91 | 1,508,676.33 | (20,535.42) |
| Operating Expenditures | 5,692,354.00 | 451,971.88 | 472,354.18 | (20,382.30) |
| Capital Expenditures | 4,025,970.00 | 0.00 | 251,682.25 | (251,682.25) |
| TOTAL Expenditures | 9,718,324.00 | 451,971.88 | 724,036.43 | (272,064.55) |
| Excess(deficiency)of revenue over expenditures | (1,344,400.00) | 1,036,169.03 | 784,639.90 | 251,529.13 |
| Fund Balance Per General Ledger | | 31,003,254.94 | 28,939,821.28 | 2,063,433.66 |
| FUND BALANCE ADJUSTED | | 32,039,423.97 | 29,724,461.18 | 2,314,962.79 |

County of Frederick, VA
Report on Unreserved Fund Balance
September 10, 2020

| | |
|---|-----------------------|
| Unreserved Fund Balance, Beginning of Year, July 1, 2020 | 51,749,766 |
| Prior Year Funding & Carryforward Amounts | |
| C/F forfeited asset funds - Sheriff | (27,262) |
| C/F forfeited asset funds - Comm Atty | (35,508) |
| C/F Albin convenience center | (250,000) |
| C/F Fire Company Capital | (168,999) |
| Reserve F&R proffer | (15,000) |
| C/F unfinished maintenance projects | (51,281) |
| C/F Chesapeake Bay grant | (2,495) |
| | (550,545) |
| Other Funding / Adjustments | |
| Airport Capital local share | (414,376) |
| No Excuse Early Voting | (94,577) |
| DHCD grant Inspections | (1,650) |
| COR refund - Toyota Lease Trust | (6,627) |
| COR refund - disabled veteran | (5,264) |
| COR refund - Artisan Plumbing | (6,254) |
| COR refund - Brian Omps Towing | (3,660) |
| COR refund - Fernando Velasco | (3,808) |
| COR refund - Lease Plan USA | (25,297) |
| | (561,513) |
| Fund Balance, September 10, 2020 | 50,637,708 |

| AP250 | 8/20/2020 | COUNTY OF FREDERICK VA. | OPEN PURCHASE ORDERS | * OPEN * | PAGE 1 | | |
|---------|-----------|---------------------------|---------------------------|-------------------|--------------|-----------|--------------------------------|
| PERIOD- | - 2020/06 | | | | | | |
| PO# | VEND# | NAME | FUND-DEPT-LOC-ACCT | DATE | \$ AMOUNT \$ | | APPRVD BY PO Description |
| --- | ----- | ---- | ----- | --- | ----- | ----- | ----- |
| 0022571 | 011273 | SEEDCOM | 4010-011010-5401-000-001- | 4/08/2020 2020/04 | 1,933.20 | | MICROPHONES |
| 0022571 | 011273 | SEEDCOM | 4010-011010-5401-000-001- | 4/08/2020 2020/04 | 13,320.00 | | WIRELESS CONFERENCE UNIT |
| 0022571 | 011273 | SEEDCOM | 4010-011010-5401-000-001- | 4/08/2020 2020/04 | 3,333.35 | | SHURE ACCESS POINT RECEIVER |
| 0022571 | 011273 | SEEDCOM | 4010-011010-5401-000-001- | 4/08/2020 2020/04 | 1,000.00 | | SHURE CHARGING STATION |
| 0022571 | 011273 | SEEDCOM | 4010-011010-5401-000-001- | 4/08/2020 2020/04 | 142.86 | | CABLES & CONNECTORS |
| 0022571 | 011273 | SEEDCOM | 4010-011010-5401-000-001- | 4/08/2020 2020/04 | 2,100.00 | | LABOR & PROGRAMMING |
| 0022571 | 011273 | SEEDCOM | 4010-011010-5401-000-001- | 4/08/2020 2020/04 | 250.00 | | TRAVEL & LODGING |
| 0022571 | 011273 | SEEDCOM | 4010-011010-5401-000-001- | 4/08/2020 2020/04 | 110.00 | | FREIGHT |
| 0022571 | 011273 | SEEDCOM | 4010-011010-5401-000-001- | 7/23/2020 2020/06 | 22,189.41- | .00 | |
| | | | | | | ----- | |
| | | | DEPARTMENT TOTAL- | | | ----- | .00 * |
| 0022593 | 009070 | DISYS SOLUTIONS INC | 4010-012200-5413-000-003- | 6/30/2020 2020/06 | 7,410.23 | 7,410.23 | 3 YR FIREPOWER LICENSE |
| 0022594 | 010796 | MCCI LLC | 4010-012200-5413-000-999- | 6/30/2020 2020/06 | 5,328.00 | 5,328.00 | LASERFICHE UPDATE TO 10.4 |
| 0022595 | 011531 | CLEARPATH SOLUTIONS GROUP | 4010-012200-5413-000-999- | 6/30/2020 2020/06 | 12,960.00 | 12,960.00 | VMWARE XSPHERE UPGRADE |
| | | | | | | ----- | |
| | | | DEPARTMENT TOTAL- | | | ----- | 25,698.23 * |
| 0022585 | 005899 | DOCUMENT SOLUTIONS INC | 4010-022020-8007-000-000- | 6/11/2020 2020/06 | 7,894.00 | | HONICA MINOLTA C300I COPIER |
| 0022585 | 005899 | DOCUMENT SOLUTIONS INC | 4010-022020-8007-000-000- | 8/20/2020 2020/06 | 7,894.00- | .00 | |
| | | | | | | ----- | |
| | | | DEPARTMENT TOTAL- | | | ----- | .00 * |
| 0022562 | 008568 | ATLANTIC TACTICAL INC | 4010-031020-5409-000-000- | 3/03/2020 2020/03 | 3,126.24 | | RA40BA |
| 0022562 | 008568 | ATLANTIC TACTICAL INC | 4010-031020-5409-000-000- | 3/03/2020 2020/03 | 6,489.00 | | RA223M-.223/556 69 GR MATCH |
| 0022562 | 008568 | ATLANTIC TACTICAL INC | 4010-031020-5409-000-000- | 3/03/2020 2020/03 | 6,708.20 | | Q3131 |
| 0022562 | 008568 | ATLANTIC TACTICAL INC | 4010-031020-5409-000-000- | 3/03/2020 2020/03 | 22,766.00 | | USA40SW .40 165 GR FMJ BULLETS |
| 0022562 | 008568 | ATLANTIC TACTICAL INC | 4010-031020-5409-000-000- | 6/18/2020 2020/06 | 3,124.44- | 35,965.00 | |
| | | | | | | ----- | |
| 0022499 | 005205 | CALLS LLC | 4010-031020-5410-000-000- | 9/06/2019 2019/09 | 8,475.00 | | HI LITE XP111A W/2 CARRIERS |
| 0022499 | 005205 | CALLS LLC | 4010-031020-5410-000-000- | 1/23/2020 2020/01 | 565.00- | | |
| 0022499 | 005205 | CALLS LLC | 4010-031020-5410-000-000- | 4/20/2020 2020/04 | 3,955.00- | | |
| 0022499 | 005205 | CALLS LLC | 4010-031020-5410-000-000- | 5/19/2020 2020/05 | 1,695.00- | | |
| 0022499 | 005205 | CALLS LLC | 4010-031020-5410-000-000- | 7/23/2020 2020/06 | 2,260.00- | .00 | |
| | | | | | | ----- | |
| 0022565 | 002948 | CALLS LLC | 4010-031020-5410-000-000- | 3/16/2020 2020/03 | 8,771.70 | | HI LITE XP111A W/2 CARRIERS |
| 0022565 | 002948 | CALLS LLC | 4010-031020-5410-000-000- | 8/20/2020 2020/06 | 3,508.68- | 5,263.02 | |
| | | | | | | ----- | |
| 0022492 | 011247 | SPRINT CORPORATION | 4010-031020-8003-000-000- | 8/23/2019 2019/08 | 26,789.00 | | 1.2 TOUCHSAT XP COMPLETE SYSTE |
| 0022492 | 011247 | SPRINT CORPORATION | 4010-031020-8003-000-000- | 8/23/2019 2019/08 | 300.00 | | APPROXIMATE SHIPPING COST |
| 0022492 | 011247 | SPRINT CORPORATION | 4010-031020-8003-000-000- | 8/20/2020 2020/06 | 27,089.00- | .00 | |
| | | | | | | ----- | |

DEPARTMENT TOTAL- -----
41,228.02 *

AP250 8/20/2020 COUNTY OF FREDERICK VA.
PERIOD- - 2020/06

OPEN PURCHASE ORDERS * OPEN * PAGE 2

| PO# | VEND# | NAME | FUND-DEPT-LOC-ACCT | DATE | | \$ AMOUNT \$ | | APPRVD BY | PO Description |
|---------|--------|---------------------------|---------------------------|------------|---------|--------------|-------------------|-------------|--------------------------------|
| --- | ----- | ---- | ----- | --- | | ----- | ----- | | ----- |
| 0022587 | 007398 | MALLOY FORD | 4010-033030-8005-000-000- | 6/22/2020 | 2020/06 | 36,425.88 | 36,425.88 | | 15 PASSENGER FORD VAN |
| | | | | | | | ----- | | |
| | | | | | | | DEPARTMENT TOTAL- | ----- | |
| | | | | | | | | 36,425.88 * | |
| 0022516 | 009334 | ATLANTIC EMERGENCY | 4010-035050-3004-000-001- | 10/10/2019 | 2019/10 | 1,920.00 | | | QUARTERLY BREZIHING AIR SAMPLE |
| 0022516 | 009334 | ATLANTIC EMERGENCY | 4010-035050-3004-000-001- | 10/10/2019 | 2019/10 | 5,769.00 | | | ANNUAL PREVENTATIVE MAINTENANC |
| 0022516 | 009334 | ATLANTIC EMERGENCY | 4010-035050-3004-000-001- | 12/18/2019 | 2019/12 | 80.00- | | | |
| 0022516 | 009334 | ATLANTIC EMERGENCY | 4010-035050-3004-000-001- | 1/23/2020 | 2020/01 | 80.00- | | | |
| 0022516 | 009334 | ATLANTIC EMERGENCY | 4010-035050-3004-000-001- | 1/23/2020 | 2020/01 | 80.00- | | | |
| 0022516 | 009334 | ATLANTIC EMERGENCY | 4010-035050-3004-000-001- | 4/20/2020 | 2020/04 | 682.56- | 6,766.44 | | |
| | | | | | | | ----- | | |
| 0022592 | 011536 | FIREFLOW SERVICES INC | 4010-035050-3004-000-001- | 6/26/2020 | 2020/06 | 7,000.00 | | | PUMP TESTING |
| 0022592 | 011536 | FIREFLOW SERVICES INC | 4010-035050-3004-000-001- | 6/26/2020 | 2020/06 | 20,699.70 | | | HOSE TESTING |
| 0022592 | 011536 | FIREFLOW SERVICES INC | 4010-035050-3004-000-001- | 6/26/2020 | 2020/06 | 6,000.00 | | | GROUND LADDER TESTING |
| 0022592 | 011536 | FIREFLOW SERVICES INC | 4010-035050-3004-000-001- | 6/26/2020 | 2020/06 | .00 | | | DELIVERY CHARGES |
| 0022592 | 011536 | FIREFLOW SERVICES INC | 4010-035050-3004-000-001- | 6/26/2020 | 2020/06 | 3,000.00 | 36,699.70 | | AERIAL LADDER TESTING |
| | | | | | | | ----- | | |
| 0022581 | 005397 | SOUTHERN COMPUTER | 4010-035050-5401-000-000- | 5/06/2020 | 2020/05 | 7,377.30 | | | LENOVO THINKPAD T495 |
| 0022581 | 005397 | SOUTHERN COMPUTER | 4010-035050-5401-000-000- | 5/06/2020 | 2020/05 | 320.90 | | | LENOVO PREMIER SUPPORT |
| 0022581 | 005397 | SOUTHERN COMPUTER | 4010-035050-5401-000-000- | 7/23/2020 | 2020/06 | 7,377.30- | | | |
| 0022581 | 005397 | SOUTHERN COMPUTER | 4010-035050-5401-000-000- | 7/23/2020 | 2020/06 | 320.90- | .00 | | |
| | | | | | | | ----- | | |
| 0022590 | 009334 | ATLANTIC EMERGENCY | 4010-035050-5407-000-000- | 6/23/2020 | 2020/06 | 4,727.97 | | | DP40-600 KEY HOSE |
| 0022590 | 009334 | ATLANTIC EMERGENCY | 4010-035050-5407-000-000- | 6/23/2020 | 2020/06 | 671.58 | | | DP40-600 KEY HOSE |
| 0022590 | 009334 | ATLANTIC EMERGENCY | 4010-035050-5407-000-000- | 6/23/2020 | 2020/06 | 482.04 | | | DP40-600 KEY HOSE |
| 0022590 | 009334 | ATLANTIC EMERGENCY | 4010-035050-5407-000-000- | 6/23/2020 | 2020/06 | 2,267.52 | | | DP25-800 TRUID KEY HOSE |
| 0022590 | 009334 | ATLANTIC EMERGENCY | 4010-035050-5407-000-000- | 6/23/2020 | 2020/06 | 1,175.32 | | | 0033XD02 1.5" ELKHART SHUT OFF |
| 0022590 | 009334 | ATLANTIC EMERGENCY | 4010-035050-5407-000-000- | 6/23/2020 | 2020/06 | 1,155.75 | | | 0069XD02 2.5" SHUT OFF |
| 0022590 | 009334 | ATLANTIC EMERGENCY | 4010-035050-5407-000-000- | 6/23/2020 | 2020/06 | 1,097.16 | | | ELKHART BRASS SMOOTH BORE TIPS |
| 0022590 | 009334 | ATLANTIC EMERGENCY | 4010-035050-5407-000-000- | 6/23/2020 | 2020/06 | .00 | 11,577.34 | | SHIPPING AND HANDLING |
| | | | | | | | ----- | | |
| 0022364 | 005769 | MINICIPAL EMERGENCY SERVI | 4010-035050-5410-000-000- | 11/30/2018 | 2018/11 | 26,300.00 | | | GLOBE CLASSIC COAT KOMBAT FLEX |
| 0022364 | 005769 | MINICIPAL EMERGENCY SERVI | 4010-035050-5410-000-000- | 11/30/2018 | 2018/11 | 21,000.00 | | | GLOBE CLASSIC PANT KOMBAT FLEX |
| 0022364 | 005769 | MINICIPAL EMERGENCY SERVI | 4010-035050-5410-000-000- | 4/19/2019 | 2019/04 | 40,205.00- | | | |
| 0022364 | 005769 | MINICIPAL EMERGENCY SERVI | 4010-035050-5410-000-000- | 6/02/2020 | 2020/06 | 7,095.00- | | | MES no longer Globe supplier |
| 0022364 | 005769 | MINICIPAL EMERGENCY SERVI | 4010-035050-5410-000-000- | 6/02/2020 | 2020/06 | .00 | .00 | | MES no longer Globe supplier |
| | | | | | | | ----- | | |
| 0022515 | 004243 | MARYLAND FIRE EQUIPMENT | 4010-035050-5410-000-000- | 10/10/2019 | 2019/10 | 20,055.00 | | | GLOBE CLASSIX TURNOUT JACKET |
| 0022515 | 004243 | MARYLAND FIRE EQUIPMENT | 4010-035050-5410-000-000- | 10/10/2019 | 2019/10 | 16,680.00 | | | GLOBE CLASSIX TURNOUT PANTS |
| 0022515 | 004243 | MARYLAND FIRE EQUIPMENT | 4010-035050-5410-000-000- | 10/10/2019 | 2019/10 | 180.00 | | | SHIPPING |
| 0022515 | 004243 | MARYLAND FIRE EQUIPMENT | 4010-035050-5410-000-000- | 4/20/2020 | 2020/04 | 31,993.00- | 4,922.00 | | |
| | | | | | | | ----- | | |
| 0022575 | 006966 | WITMER PUBLIC SAFETY | 4010-035050-5410-000-000- | 4/23/2020 | 2020/04 | 26,400.00 | | | LION PARTICULATE HOOD |
| 0022575 | 006966 | WITMER PUBLIC SAFETY | 4010-035050-5410-000-000- | 6/18/2020 | 2020/06 | 26,400.00- | .00 | | |
| | | | | | | | ----- | | |
| 0022586 | 011399 | DFND TECHNOLOGIES | 4010-035050-5410-000-000- | 6/17/2020 | 2020/06 | 26,600.00 | | | FR TEE SHIRTS COMPLETE |
| 0022586 | 011399 | DFND TECHNOLOGIES | 4010-035050-5410-000-000- | 6/17/2020 | 2020/06 | 1,440.00 | | | FR TEE SHIRTS COMPLETE XXXL |

| AP250 | 8/20/2020 | COUNTY OF FREDERICK VA. | OPEN PURCHASE ORDERS | * OPEN * | PAGE 3 | | |
|-------------------|-----------|--------------------------|---------------------------|--------------------|--------------|------------|---------------------------------|
| PERIOD- | - 2020/06 | | | | | | |
| PO# | VEND# | NAME | FUND-DEPT-LOC-ACCT | DATE | \$ AMOUNT \$ | | APPRVD BY |
| --- | ----- | ---- | ----- | --- | ----- | ----- | FO Description |
| 0022586 | 011399 | DFND TECHNOLOGIES | 4010-035050-5410-000-000- | 6/17/2020 2020/06 | 3,800.00 | | SCREEN PRINTING |
| 0022586 | 011399 | DFND TECHNOLOGIES | 4010-035050-5410-000-000- | 6/17/2020 2020/06 | 100.00 | | SCREEN PRINTING SET UP FEES |
| 0022586 | 011399 | DFND TECHNOLOGIES | 4010-035050-5410-000-000- | 6/17/2020 2020/06 | 800.00 | | SHIPPING AND HANDLING |
| 0022586 | 011399 | DFND TECHNOLOGIES | 4010-035050-5410-000-000- | 8/20/2020 2020/06 | 31,165.00- | 1,575.00 | |
| | | | | | | | ----- |
| 0022568 | 005211 | SAFEWARE INC | 4010-035050-5413-000-999- | 6/18/2020 2020/06 | 6,312.00- | | |
| 0022568 | 005211 | SAFEWARE INC | 4010-035050-5413-000-999- | 7/23/2020 2020/06 | 6,871.40- | | |
| 0022568 | 005211 | SAFEWARE INC | 4010-035050-5413-000-999- | 7/23/2020 2020/06 | 13,183.40 | .00 | |
| | | | | | | | ----- |
| 0022568 | 005211 | SAFEWARE INC | 4010-035050-5605-000-002- | 3/25/2020 2020/03 | 6,871.40 | | TWIN CARTRIDGE 1/4 TURN ADPT. |
| 0022568 | 005211 | SAFEWARE INC | 4010-035050-5605-000-002- | 3/25/2020 2020/03 | 6,312.00 | | 742 P 100 FILTER PAIRS |
| 0022568 | 005211 | SAFEWARE INC | 4010-035050-5605-000-002- | 7/23/2020 2020/06 | 13,183.40- | .00 | |
| | | | | | | | ----- |
| 0022450 | 007019 | COMMERCIAL LAUNDRY EQUIP | 4010-035050-8009-000-000- | 6/12/2019 2019/06 | 25,914.00 | | CONTINENTAL 55 LB. EXTRACTOR |
| 0022450 | 007019 | COMMERCIAL LAUNDRY EQUIP | 4010-035050-8009-000-000- | 6/12/2019 2019/06 | 820.00 | | EXTRACTOR 6" STEEL BASE |
| 0022450 | 007019 | COMMERCIAL LAUNDRY EQUIP | 4010-035050-8009-000-000- | 6/12/2019 2019/06 | 1,000.00 | | SHIPPING DELIVERY INSTALLATION |
| 0022450 | 007019 | COMMERCIAL LAUNDRY EQUIP | 4010-035050-8009-000-000- | 6/12/2019 2019/06 | 1,250.00 | | SHIPPING DELIVERY INSTALLATION |
| 0022450 | 007019 | COMMERCIAL LAUNDRY EQUIP | 4010-035050-8009-000-000- | 6/12/2019 2019/06 | 1,250.00 | | SHIPPING DELIVERY INSTALLATION |
| 0022450 | 007019 | COMMERCIAL LAUNDRY EQUIP | 4010-035050-8009-000-000- | 6/12/2019 2019/06 | 810.00 | | 6' BASE INSTALLATION, MOVING |
| 0022450 | 007019 | COMMERCIAL LAUNDRY EQUIP | 4010-035050-8009-000-000- | 12/18/2019 2019/12 | 10,298.00- | | |
| 0022450 | 007019 | COMMERCIAL LAUNDRY EQUIP | 4010-035050-8009-000-000- | 12/18/2019 2019/12 | 993.00- | | |
| 0022450 | 007019 | COMMERCIAL LAUNDRY EQUIP | 4010-035050-8009-000-000- | 12/18/2019 2019/12 | 9,638.00- | | |
| 0022450 | 007019 | COMMERCIAL LAUNDRY EQUIP | 4010-035050-8009-000-000- | 3/18/2020 2020/03 | 9,048.00- | 1,067.00 | |
| | | | | | | | ----- |
| 0022547 | 011404 | FMB LAUNDRY INC | 4010-035050-8009-000-000- | 2/03/2020 2020/02 | 6,765.00 | | SPEED QUEEN 40 LB. EXTRACTOR |
| 0022547 | 011404 | FMB LAUNDRY INC | 4010-035050-8009-000-000- | 2/03/2020 2020/02 | 450.00 | | 6 INCH STEEL MOUNTING BASE |
| 0022547 | 011404 | FMB LAUNDRY INC | 4010-035050-8009-000-000- | 2/03/2020 2020/02 | 750.00 | | WASHER-EXTRACTOR |
| 0022547 | 011404 | FMB LAUNDRY INC | 4010-035050-8009-000-000- | 2/03/2020 2020/02 | 150.00 | | DELIVERY TO STATION 17 |
| 0022547 | 011404 | FMB LAUNDRY INC | 4010-035050-8009-000-000- | 7/23/2020 2020/06 | 8,115.00- | .00 | |
| | | | | | | | ----- |
| DEPARTMENT TOTAL- | | | | | | | 62,607.48 * |
| | | | | | | | ----- |
| 0022520 | 008750 | CAROUSEL INDUSTRIES OF | 4010-035060-8003-000-000- | 10/16/2019 2019/10 | 148,885.86 | | VESTA 9-1-1 HARDWARE REFRESH |
| 0022520 | 008750 | CAROUSEL INDUSTRIES OF | 4010-035060-8003-000-000- | 3/05/2020 2020/03 | 74,442.93- | 74,442.93 | |
| | | | | | | | ----- |
| DEPARTMENT TOTAL- | | | | | | | 74,442.93 * |
| | | | | | | | ----- |
| 0022588 | 004450 | AUTO-TECH SERVICE CENTER | 4010-042030-3004-000-002- | 6/22/2020 2020/06 | 5,920.00 | | TRUCK BED REPLACEMENT |
| 0022588 | 004450 | AUTO-TECH SERVICE CENTER | 4010-042030-3004-000-002- | 7/23/2020 2020/06 | 5,920.00- | .00 | |
| | | | | | | | ----- |
| 0022566 | 005995 | MID-ATLANTIC WASTE | 4010-042030-8001-000-000- | 3/20/2020 2020/03 | 181,200.00 | | MARATHON 757HD COMEFACTORS/CANS |
| 0022566 | 005995 | MID-ATLANTIC WASTE | 4010-042030-8001-000-000- | 5/14/2020 2020/05 | 7,600.00 | 188,800.00 | SOFT START |
| | | | | | | | ----- |
| DEPARTMENT TOTAL- | | | | | | | 188,800.00 * |
| | | | | | | | ----- |

| AF250 | 8/20/2020 | COUNTY OF FREDERICK VA. | OPEN PURCHASE ORDERS | * OPEN * | PAGE 4 | | |
|---------|-----------|-------------------------|---------------------------|--------------------|--------------|-------------|------------------------------|
| PERIOD- | - 2020/06 | | | | | | |
| PO# | VEND# | NAME | FUND-DEPT-LOC-ACCT | DATE | \$ AMOUNT \$ | | APPRVD BY PO Description |
| --- | ----- | ---- | ----- | ---- | ----- | ----- | ----- |
| 0022486 | 004942 | FRITCHEIT CONTROLS INC | 4010-043040-8001-000-006- | 8/14/2019 2019/08 | 17,145.00 | | BOWMAN LIBRARY BAS UPGRADE |
| 0022486 | 004942 | FRITCHEIT CONTROLS INC | 4010-043040-8001-000-006- | 10/09/2019 2019/10 | 1,000.00- | | |
| 0022486 | 004942 | FRITCHEIT CONTROLS INC | 4010-043040-8001-000-006- | 10/22/2019 2019/10 | 7,500.00- | | |
| 0022486 | 004942 | FRITCHEIT CONTROLS INC | 4010-043040-8001-000-006- | 12/05/2019 2019/12 | 6,720.00 | | BAS CONTROL COMMISSIONING - |
| 0022486 | 004942 | FRITCHEIT CONTROLS INC | 4010-043040-8001-000-006- | 12/06/2019 2019/12 | 6,235.00- | | |
| 0022486 | 004942 | FRITCHEIT CONTROLS INC | 4010-043040-8001-000-006- | 6/09/2020 2020/06 | 5,720.00- | | |
| 0022486 | 004942 | FRITCHEIT CONTROLS INC | 4010-043040-8001-000-006- | 6/11/2020 2020/06 | 10,505.00 | 13,915.00 | BAS/CONTROLS REPAIR/REPLACE |
| | | | | | | ----- | |
| | | | DEPARTMENT TOTAL- | | | ----- | |
| | | | | | | 13,915.00 * | |
| 0022522 | 010071 | EXPRESS PRESS | 4010-071040-5410-000-000- | 10/22/2019 2019/10 | 5,130.00 | | YOUTH BASKETBALL UNIFORMS |
| 0022522 | 010071 | EXPRESS PRESS | 4010-071040-5410-000-000- | 10/22/2019 2019/10 | 3,725.00 | | SPRING RACE-TRAILS RACE |
| 0022522 | 010071 | EXPRESS PRESS | 4010-071040-5410-000-000- | 10/22/2019 2019/10 | 713.00 | | RUNNING CLUB |
| 0022522 | 010071 | EXPRESS PRESS | 4010-071040-5410-000-000- | 2/21/2020 2020/02 | 1,999.05- | | |
| 0022522 | 010071 | EXPRESS PRESS | 4010-071040-5410-000-000- | 2/21/2020 2020/02 | 1,374.84- | | |
| 0022522 | 010071 | EXPRESS PRESS | 4010-071040-5410-000-000- | 3/18/2020 2020/03 | 2,583.98- | 3,610.13 | |
| | | | | | | ----- | |
| 0022537 | 011259 | AMERICAN TENNIS COURTS | 4010-071040-8900-000-000- | 12/16/2019 2019/12 | 12,840.00 | | PICKLEBALL COURT |
| 0022537 | 011259 | AMERICAN TENNIS COURTS | 4010-071040-8900-000-000- | 7/23/2020 2020/06 | 12,840.00- | .00 | |
| | | | | | | ----- | |
| | | | DEPARTMENT TOTAL- | | | ----- | |
| | | | | | | 3,610.13 * | |
| 0022557 | 005701 | TRINITY TURF INC | 4010-071090-5403-000-000- | 2/27/2020 2020/02 | 2,500.00 | | SPRING AGRICULTURAL SUPPLIES |
| 0022557 | 005701 | TRINITY TURF INC | 4010-071090-5403-000-000- | 2/27/2020 2020/02 | 86.00 | | SPRING AGRICULTURAL SUPPLIES |
| 0022557 | 005701 | TRINITY TURF INC | 4010-071090-5403-000-000- | 2/27/2020 2020/02 | 2,550.00 | | SPRING AGRICULTURAL SUPPLIES |
| 0022557 | 005701 | TRINITY TURF INC | 4010-071090-5403-000-000- | 2/27/2020 2020/02 | 285.00 | | SPRING AGRICULTURAL SUPPLIES |
| 0022557 | 005701 | TRINITY TURF INC | 4010-071090-5403-000-000- | 2/27/2020 2020/02 | 780.00 | | SPRING AGRICULTURAL SUPPLIES |
| 0022557 | 005701 | TRINITY TURF INC | 4010-071090-5403-000-000- | 2/27/2020 2020/02 | 1,250.00 | | SPRING AGRICULTURAL SUPPLIES |
| 0022557 | 005701 | TRINITY TURF INC | 4010-071090-5403-000-000- | 2/27/2020 2020/02 | 197.50 | | SPRING AGRICULTURAL SUPPLIES |
| 0022557 | 005701 | TRINITY TURF INC | 4010-071090-5403-000-000- | 5/19/2020 2020/05 | 7,618.50- | | |
| 0022557 | 005701 | TRINITY TURF INC | 4010-071090-5403-000-000- | 6/08/2020 2020/06 | 30.00- | .00 | WRONG GL 5/19/2020 |
| | | | | | | ----- | |
| | | | DEPARTMENT TOTAL- | | | ----- | |
| | | | | | | .00 * | |
| 0022557 | 005701 | TRINITY TURF INC | 4010-071100-5403-000-000- | 2/27/2020 2020/02 | 2,500.00 | | SPRING AGRICULTURAL SUPPLIES |
| 0022557 | 005701 | TRINITY TURF INC | 4010-071100-5403-000-000- | 2/27/2020 2020/02 | 86.00 | | SPRING AGRICULTURAL SUPPLIES |
| 0022557 | 005701 | TRINITY TURF INC | 4010-071100-5403-000-000- | 2/27/2020 2020/02 | 2,550.00 | | SPRING AGRICULTURAL SUPPLIES |
| 0022557 | 005701 | TRINITY TURF INC | 4010-071100-5403-000-000- | 2/27/2020 2020/02 | 285.00 | | SPRING AGRICULTURAL SUPPLIES |
| 0022557 | 005701 | TRINITY TURF INC | 4010-071100-5403-000-000- | 2/27/2020 2020/02 | 720.00 | | SPRING AGRICULTURAL SUPPLIES |
| 0022557 | 005701 | TRINITY TURF INC | 4010-071100-5403-000-000- | 2/27/2020 2020/02 | 1,250.00 | | SPRING AGRICULTURAL SUPPLIES |
| 0022557 | 005701 | TRINITY TURF INC | 4010-071100-5403-000-000- | 2/27/2020 2020/02 | 197.50 | | SPRING AGRICULTURAL SUPPLIES |
| 0022557 | 005701 | TRINITY TURF INC | 4010-071100-5403-000-000- | 5/19/2020 2020/05 | 7,618.50- | | |
| 0022557 | 005701 | TRINITY TURF INC | 4010-071100-5403-000-000- | 6/08/2020 2020/06 | 30.00 | .00 | WRONG GL 5/19/2020 |
| | | | | | | ----- | |
| 0022543 | 004927 | LUCK STONE CORPORATION | 4010-071100-5413-000-000- | 1/06/2020 2020/01 | 8,964.00 | | BALLFIELD DIAMOND MIX |
| 0022543 | 004927 | LUCK STONE CORPORATION | 4010-071100-5413-000-000- | 4/13/2020 2020/04 | 1,914.51- | | |

| AF250 | 8/20/2020 | COUNTY OF FREDERICK VA. | OPEN PURCHASE ORDERS | * OPEN * | PAGE 5 | | |
|---------|-----------|---------------------------|---------------------------|-------------------|--------------|-----------|-----------------------------|
| PERIOD- | - 2020/06 | | | | | | |
| PO# | VEND# | NAME | FUND-DEPT-LOC-ACCT | DATE | \$ AMOUNT \$ | APPRVD BY | PO Description |
| --- | ----- | ---- | ----- | --- | ----- | | ----- |
| 0022543 | 004927 | LUCK STONE CORPORATION | 4010-071100-5413-000-000- | 4/21/2020 2020/04 | 2,162.57- | | 4,886.92 |
| 0022584 | 004411 | PINE KNOLL CONSTRUCTION | 4010-071100-8900-000-000- | 6/11/2020 2020/06 | 108,075.58 | | 108,075.58 |
| | | | | | | | BOWMAN LAKE TRAIL PROJECT |
| | | | | | | | ----- |
| | | | | | | | 112,962.50 * |
| | | | | | | | ----- |
| | | | | | | | 559,690.17 * |
| 0022580 | 011513 | ANDERSONS CUSTOM PAINTING | 4011-033010-3004-000-003- | 5/05/2020 2020/05 | 5,000.00 | | SANDELAST METAL FRAME |
| 0022580 | 011513 | ANDERSONS CUSTOM PAINTING | 4011-033010-3004-000-003- | 6/09/2020 2020/06 | 5,000.00- | | .00 |
| | | | | | | | ----- |
| 0022576 | 008797 | AXON ENTERPRISE INC | 4011-033010-5409-000-000- | 4/28/2020 2020/04 | 163.50 | | X2 BLACKHAWK HOLSTER |
| 0022576 | 008797 | AXON ENTERPRISE INC | 4011-033010-5409-000-000- | 4/28/2020 2020/04 | 163.50 | | X2 BLACKHAWK HOLSTER |
| 0022576 | 008797 | AXON ENTERPRISE INC | 4011-033010-5409-000-000- | 4/28/2020 2020/04 | 5,647.50 | | X2 LIVE - 15 FT. |
| 0022576 | 008797 | AXON ENTERPRISE INC | 4011-033010-5409-000-000- | 4/28/2020 2020/04 | 163.50 | | POWER MAGAZINE |
| 0022576 | 008797 | AXON ENTERPRISE INC | 4011-033010-5409-000-000- | 4/28/2020 2020/04 | 2,550.00 | | TASER X2 CEW-BLACK |
| 0022576 | 008797 | AXON ENTERPRISE INC | 4011-033010-5409-000-000- | 6/22/2020 2020/06 | 8,688.00- | | .00 |
| | | | | | | | ----- |
| 0022579 | 008568 | ATLANTIC TACTICAL INC | 4011-033010-5409-000-000- | 5/04/2020 2020/05 | 9,614.88 | | SAFARILAND XTREME VESTIS |
| 0022579 | 008568 | ATLANTIC TACTICAL INC | 4011-033010-5409-000-000- | 5/04/2020 2020/05 | 3,231.36 | | SAFARILAND VI VESTIS |
| 0022579 | 008568 | ATLANTIC TACTICAL INC | 4011-033010-5409-000-000- | 5/04/2020 2020/05 | 332.64 | | SAFARILAND SOFT TRAMA PLATE |
| 0022579 | 008568 | ATLANTIC TACTICAL INC | 4011-033010-5409-000-000- | 5/04/2020 2020/05 | 95.04 | | LARGE ID PANEL CORRECTIONS |
| 0022579 | 008568 | ATLANTIC TACTICAL INC | 4011-033010-5409-000-000- | 5/04/2020 2020/05 | 63.84 | | EMBROIDERED NAME TAPE |
| 0022579 | 008568 | ATLANTIC TACTICAL INC | 4011-033010-5409-000-000- | 5/04/2020 2020/05 | 32.00 | | SEW ON VELCRO 1" |
| | | | | | | | ----- |
| 0022591 | 008568 | ATLANTIC TACTICAL INC | 4011-033010-5409-000-000- | 6/24/2020 2020/06 | 2,498.00 | | AVON GASMASK |
| 0022591 | 008568 | ATLANTIC TACTICAL INC | 4011-033010-5409-000-000- | 6/24/2020 2020/06 | 400.00 | | AVON CASE |
| 0022591 | 008568 | ATLANTIC TACTICAL INC | 4011-033010-5409-000-000- | 6/24/2020 2020/06 | 463.80 | | AVON FILTERS 4 PK |
| 0022591 | 008568 | ATLANTIC TACTICAL INC | 4011-033010-5409-000-000- | 6/24/2020 2020/06 | 5,880.00 | | PROTECH HELMETS |
| 0022591 | 008568 | ATLANTIC TACTICAL INC | 4011-033010-5409-000-000- | 6/24/2020 2020/06 | 3,192.00 | | SUSPENSION SYSTEM |
| | | | | | | | ----- |
| 0022574 | 008614 | PLEVA INC | 4011-033010-8001-000-000- | 4/22/2020 2020/04 | 6,845.00 | | MORSE KEYPATCHER SYSTEM |
| 0022574 | 008614 | PLEVA INC | 4011-033010-8001-000-000- | 4/22/2020 2020/04 | 254.00 | | SHIPPING |
| 0022574 | 008614 | PLEVA INC | 4011-033010-8001-000-000- | 6/09/2020 2020/06 | 7,099.00- | | .00 |
| | | | | | | | ----- |
| | | | | | | | 25,803.56 * |
| | | | | | | | ----- |
| | | | | | | | 25,803.56 * |
| 0022589 | 011526 | RDO EQUIPMENT CO | 4012-042040-8006-000-000- | 6/22/2020 2020/06 | 85,380.00 | | CARLSON GPS SYSTEM |
| 0022589 | 011526 | RDO EQUIPMENT CO | 4012-042040-8006-000-000- | 6/22/2020 2020/06 | 3,000.00 | | LABOR |
| 0022589 | 011526 | RDO EQUIPMENT CO | 4012-042040-8006-000-000- | 6/22/2020 2020/06 | 3,000.00 | | SITE TRAINING |

| PERIOD- | AP250 | 8/20/2020 | COUNTY OF FREDERICK VA. | OPEN PURCHASE ORDERS | * OPEN * | PAGE | 6 | |
|---------|--------|---------------------------|---------------------------|----------------------|---------------|-----------|------------------------------|-------------|
| FO# | VEND# | NAME | FUND-DEPT-LOC-ACCT | DATE | \$ AMOUNT \$ | APPRVD BY | FO Description | |
| 0022589 | 011526 | RDO EQUIPMENT CO | 4012-042040-8006-000-000- | 6/22/2020 2020/06 | 6,000.00 | | COMMAND OFFICE SOFTWARE-2YRS | |
| 0022589 | 011526 | RDO EQUIPMENT CO | 4012-042040-8006-000-000- | 6/22/2020 2020/06 | 12,703.00- | | TRADE IN | |
| 0022589 | 011526 | RDO EQUIPMENT CO | 4012-042040-8006-000-000- | 6/22/2020 2020/06 | 13,707.00- | | CUSTOMER DISCOUNT | 70,970.00 |
| | | | | | | | DEPARTMENT TOTAL- | 70,970.00 * |
| | | | | | | | FUND TOTAL- | 70,970.00 * |
| 0022582 | 011350 | TECHNOLOGY INTEGRATION GR | 4013-021090-5401-000-000- | 5/18/2020 2020/05 | 10,387.23 | | 256 SSD LAPTOPS+ WARRANTY | |
| 0022582 | 011350 | TECHNOLOGY INTEGRATION GR | 4013-021090-5401-000-000- | 6/18/2020 2020/06 | 7,101.15- | | | |
| 0022582 | 011350 | TECHNOLOGY INTEGRATION GR | 4013-021090-5401-000-000- | 7/23/2020 2020/06 | 2,840.46- | | | |
| 0022582 | 011350 | TECHNOLOGY INTEGRATION GR | 4013-021090-5401-000-000- | 7/23/2020 2020/06 | 445.62- | | | .00 |
| | | | | | | | DEPARTMENT TOTAL- | .00 * |
| | | | | | | | FUND TOTAL- | .00 * |
| 0022421 | 003868 | PERRY ENGINEERING CO INC | 4027-012270-5413-000-007- | 4/02/2019 2019/04 | 9,800,000.00 | | CROSSOVER BLMD FD | |
| 0022421 | 003868 | PERRY ENGINEERING CO INC | 4027-012270-5413-000-007- | 4/02/2019 2019/04 | 7,792,682.83 | | CROSSOVER BLMD FD | |
| 0022421 | 003868 | PERRY ENGINEERING CO INC | 4027-012270-5413-000-007- | 6/24/2019 2019/06 | 219,451.50- | | | |
| 0022421 | 003868 | PERRY ENGINEERING CO INC | 4027-012270-5413-000-007- | 6/24/2019 2019/06 | 182,836.00- | | | |
| 0022421 | 003868 | PERRY ENGINEERING CO INC | 4027-012270-5413-000-007- | 7/11/2019 2019/06 | 297,063.15- | | | |
| 0022421 | 003868 | PERRY ENGINEERING CO INC | 4027-012270-5413-000-007- | 7/11/2019 2019/06 | 294,858.10- | | | |
| 0022421 | 003868 | PERRY ENGINEERING CO INC | 4027-012270-5413-000-007- | 8/09/2019 2019/08 | 281,267.90- | | | |
| 0022421 | 003868 | PERRY ENGINEERING CO INC | 4027-012270-5413-000-007- | 8/09/2019 2019/08 | 169,651.20- | | | |
| 0022421 | 003868 | PERRY ENGINEERING CO INC | 4027-012270-5413-000-007- | 9/09/2019 2019/09 | 489,461.70- | | | |
| 0022421 | 003868 | PERRY ENGINEERING CO INC | 4027-012270-5413-000-007- | 9/09/2019 2019/09 | 436,931.10- | | | |
| 0022421 | 003868 | PERRY ENGINEERING CO INC | 4027-012270-5413-000-007- | 10/11/2019 2019/10 | 1,368,762.12- | | | |
| 0022421 | 003868 | PERRY ENGINEERING CO INC | 4027-012270-5413-000-007- | 10/11/2019 2019/10 | 286,607.01- | | | |
| 0022421 | 003868 | PERRY ENGINEERING CO INC | 4027-012270-5413-000-007- | 11/08/2019 2019/11 | 488,477.44- | | | |
| 0022421 | 003868 | PERRY ENGINEERING CO INC | 4027-012270-5413-000-007- | 11/08/2019 2019/11 | 1,236,778.01- | | | |
| 0022421 | 003868 | PERRY ENGINEERING CO INC | 4027-012270-5413-000-007- | 12/06/2019 2019/12 | 316,441.52- | | | |
| 0022421 | 003868 | PERRY ENGINEERING CO INC | 4027-012270-5413-000-007- | 12/06/2019 2019/12 | 793,255.13- | | | |
| 0022421 | 003868 | PERRY ENGINEERING CO INC | 4027-012270-5413-000-007- | 12/18/2019 2019/12 | 243,217.70 | | | |
| 0022421 | 003868 | PERRY ENGINEERING CO INC | 4027-012270-5413-000-007- | 1/09/2020 2020/01 | 120,550.79- | | CHANGE ORDER #1 | |
| 0022421 | 003868 | PERRY ENGINEERING CO INC | 4027-012270-5413-000-007- | 1/09/2020 2020/01 | 185,996.47- | | | |
| 0022421 | 003868 | PERRY ENGINEERING CO INC | 4027-012270-5413-000-007- | 2/06/2020 2020/02 | 193,687.32- | | | |
| 0022421 | 003868 | PERRY ENGINEERING CO INC | 4027-012270-5413-000-007- | 2/06/2020 2020/02 | 197,696.96- | | | |
| 0022421 | 003868 | PERRY ENGINEERING CO INC | 4027-012270-5413-000-007- | 3/05/2020 2020/03 | 1,968,456.99- | | | |
| 0022421 | 003868 | PERRY ENGINEERING CO INC | 4027-012270-5413-000-007- | 3/05/2020 2020/03 | 379,479.13- | | | |
| 0022421 | 003868 | PERRY ENGINEERING CO INC | 4027-012270-5413-000-007- | 4/02/2020 2020/04 | 221,629.53- | | | |
| 0022421 | 003868 | PERRY ENGINEERING CO INC | 4027-012270-5413-000-007- | 4/02/2020 2020/04 | 149,492.00- | | | |
| 0022421 | 003868 | PERRY ENGINEERING CO INC | 4027-012270-5413-000-007- | 5/11/2020 2020/05 | 273,638.94- | | | |
| 0022421 | 003868 | PERRY ENGINEERING CO INC | 4027-012270-5413-000-007- | 5/11/2020 2020/05 | 118,958.15- | | | |
| 0022421 | 003868 | PERRY ENGINEERING CO INC | 4027-012270-5413-000-007- | 6/10/2020 2020/06 | 528,028.06- | | | |
| 0022421 | 003868 | PERRY ENGINEERING CO INC | 4027-012270-5413-000-007- | 6/10/2020 2020/06 | 445,724.78- | | | |
| 0022421 | 003868 | PERRY ENGINEERING CO INC | 4027-012270-5413-000-007- | 7/09/2020 2020/06 | 428,596.54- | | | |

| AF250 | 8/20/2020 | COUNTY OF FREDERICK VA. | OPEN PURCHASE ORDERS | * OPEN * | PAGE 7 | | |
|---------|-----------|---------------------------|---------------------------|--------------------|------------------------|-------------------|-------------------------------|
| PERIOD- | - 2020/06 | | | | | | |
| FO# | VEND# | NAME | FUND-DEPT-LOC-ACCT | DATE | \$ AMOUNT \$ | | APPRVD BY |
| --- | ---- | ---- | ----- | ---- | ----- | ----- | FO Description |
| 0022421 | 003868 | PERRY ENGINEERING CO INC | 4027-012270-5413-000-007- | 7/09/2020 2020/06 | 56,773.53-5,705,349.46 | | |
| | | | | | | DEPARTMENT TOTAL- | |
| | | | | | | | 5,705,349.46 * |
| | | | | | | FUND TOTAL- | |
| | | | | | | | 5,705,349.46 * |
| 0022577 | 006949 | MALLORY SAFETY AND SUPPLY | 4030-013300-5404-000-000- | 5/01/2020 2020/05 | 13,619.25 | | 3M N95-8511 RESPIRATOR MASKS |
| 0022577 | 006949 | MALLORY SAFETY AND SUPPLY | 4030-013300-5404-000-000- | 5/01/2020 2020/05 | 200.00 | 13,819.25 | SHIPPING AND HANDLING |
| | | | | | | | |
| 0022583 | 005211 | SAFEWARE INC | 4030-013300-5404-000-000- | 6/11/2020 2020/06 | 24,180.00 | | 3M N95 MASKS |
| 0022583 | 005211 | SAFEWARE INC | 4030-013300-5404-000-000- | 6/11/2020 2020/06 | 9,100.00 | 33,280.00 | 3M N 95 MASKS SMALL |
| | | | | | | DEPARTMENT TOTAL- | |
| | | | | | | | 47,099.25 * |
| | | | | | | FUND TOTAL- | |
| | | | | | | | 47,099.25 * |
| 0022563 | 000625 | CONSOLIDATED ELECTRIC | 4085-081030-8001-000-000- | 3/11/2020 2020/03 | 6,370.00 | | ONE DOUBLE METER STACK |
| 0022563 | 000625 | CONSOLIDATED ELECTRIC | 4085-081030-8001-000-000- | 7/23/2020 2020/06 | 6,370.00- | .00 | |
| | | | | | | | |
| 0022578 | 000405 | LONG FENCE COMPANY | 4085-081030-8001-000-000- | 5/04/2020 2020/05 | 27,332.00 | | NEW GATES AND FENCE PER SPEC. |
| 0022578 | 000405 | LONG FENCE COMPANY | 4085-081030-8001-000-000- | 5/04/2020 2020/05 | 10,352.00 | | AUTOMATED GATE OPERATOR |
| 0022578 | 000405 | LONG FENCE COMPANY | 4085-081030-8001-000-000- | 8/20/2020 2020/06 | 27,332.00- | 10,352.00 | |
| | | | | | | | |
| 0022530 | 007680 | BLAUCH BROTHERS INC | 4085-081030-8801-000-043- | 11/20/2019 2019/11 | 16,658.35 | | TRANE 15 TON PACKAGE |
| 0022530 | 007680 | BLAUCH BROTHERS INC | 4085-081030-8801-000-043- | 7/23/2020 2020/06 | 16,658.35- | .00 | |
| | | | | | | | |
| 0022512 | 003802 | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-172- | 9/30/2019 2019/09 | 290,000.00 | | TWY A/APRON PROJECT (DESIGN) |
| 0022512 | 003802 | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-172- | 11/21/2019 2019/11 | 53,610.50- | | |
| 0022512 | 003802 | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-172- | 1/23/2020 2020/01 | 13,250.00- | | |
| 0022512 | 003802 | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-172- | 2/25/2020 2020/02 | 13,250.00- | | |
| 0022512 | 003802 | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-172- | 3/19/2020 2020/03 | 13,250.00- | | |
| 0022512 | 003802 | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-172- | 4/10/2020 2020/04 | 13,328.98- | | |
| 0022512 | 003802 | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-172- | 5/21/2020 2020/05 | 13,250.00- | | |
| 0022512 | 003802 | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-172- | 6/22/2020 2020/06 | 26,548.88- | | |
| 0022512 | 003802 | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-172- | 7/09/2020 2020/06 | 13,537.79- | 129,973.85 | |
| | | | | | | | |
| 0022441 | 003802 | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-203- | 6/05/2019 2019/06 | 205,000.00 | | DESIGN SERVICES |
| 0022441 | 003802 | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-203- | 8/09/2019 2019/08 | 15,700.84- | | |
| 0022441 | 003802 | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-203- | 8/26/2019 2019/08 | 26,501.28- | | |
| 0022441 | 003802 | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-203- | 10/11/2019 2019/10 | 31,408.34- | | |
| 0022441 | 003802 | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-203- | 10/24/2019 2019/10 | 45,503.18- | | |
| 0022441 | 003802 | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-203- | 11/21/2019 2019/11 | 38,917.42- | | |

| AF250 8/20/2020 | | COUNTY OF FREDERICK VA. | | OPEN PURCHASE ORDERS | | * OPEN * | | PAGE 8 | | |
|-------------------|-----------|---------------------------|---------------------------|----------------------|--------------|-----------|----------------|------------------------------|--|--|
| PERIOD- | - 2020/06 | | | | | | | | | |
| FO# | VEND# | NAME | FUND-DEPT-LOC-ACCT | DATE | \$ AMOUNT \$ | APPRVD BY | FO Description | | | |
| --- | ----- | ---- | ----- | --- | ----- | ----- | ----- | | | |
| 0022441 | 003802 | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-203- | 1/23/2020 2020/01 | 9,721.16- | | | | | |
| 0022441 | 003802 | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-203- | 5/21/2020 2020/05 | 3,360.98- | | | | | |
| 0022441 | 003802 | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-203- | 7/09/2020 2020/06 | 10,635.43- | | | | | |
| 0022441 | 003802 | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-203- | 7/09/2020 2020/06 | 23,251.37- | | .00 | | | |
| ----- | | | | | | | | | | |
| 0022505 | 003802 | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-205- | 9/16/2019 2019/09 | 35,000.00 | | | ENGINEERING & DESIGN SERVICE | | |
| 0022505 | 003802 | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-205- | 10/24/2019 2019/10 | 13,500.00- | | | | | |
| 0022505 | 003802 | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-205- | 11/21/2019 2019/11 | 8,100.00- | | | | | |
| 0022505 | 003802 | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-205- | 12/20/2019 2019/12 | 2,700.00- | | | | | |
| 0022505 | 003802 | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-205- | 2/25/2020 2020/02 | 2,915.14- | | | | | |
| 0022505 | 003802 | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-205- | 3/19/2020 2020/03 | 2,274.20- | | | | | |
| 0022505 | 003802 | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-205- | 4/10/2020 2020/04 | 993.24- | | | | | |
| 0022505 | 003802 | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-205- | 5/21/2020 2020/05 | 1,406.87- | | | | | |
| 0022505 | 003802 | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-205- | 6/22/2020 2020/06 | 2,361.24- | | | | | |
| 0022505 | 003802 | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-205- | 6/22/2020 2020/06 | 749.31- | | .00 | | | |
| ----- | | | | | | | | | | |
| DEPARTMENT TOTAL- | | | | | | ----- | 140,325.85 * | | | |
| ----- | | | | | | | | | | |
| FUND TOTAL- | | | | | | ----- | 140,325.85 * | | | |
| ----- | | | | | | | | | | |
| | | | | | | ----- | 6,549,238.29 * | | | |



Frederick County Public Schools

Patty Camery, Executive Director of Finance

cameryp@fcpsk12.net

Memorandum

DATE: August 19, 2020

TO: Cheryl Shiffler, Finance Director
Sharon Kibler, Assistant Director of Finance

FROM: Patty D. Camery, Executive Director of Finance

RE: FY2020 Carryforward for Year-End Outstanding Encumbrances

Attached is the FY 2020 outstanding encumbrance list for carryforward. Also attached is the entry to post. Please send me the approval and posting action once complete.

Thank you for handling this request.

Attachments (2)

| Fund Description | PO # | Vendor Name | PO Date | Open Amount | Item Description |
|------------------------|----------|---------------------------------------|------------|----------------------|---|
| SCHOOL OPERATING FUND | 20190831 | Overhead Door Company Of Shenandoah | 05/13/2019 | 977.82 | Furnish & Install Emergency Stop Shoes |
| SCHOOL OPERATING FUND | 20200163 | OWPR | 07/15/2019 | 13,000.00 | Design Softball Field Improvements |
| SCHOOL OPERATING FUND | 20200401 | Tyler Technologies, Inc. | 11/01/2019 | 8,976.68 | 9 days of on site training |
| SCHOOL OPERATING FUND | 20200403 | Tyler Technologies, Inc. | 11/01/2019 | 4,800.00 | Travel expense Training |
| SCHOOL OPERATING FUND | 20200417 | Tyler Technologies, Inc. | 11/11/2019 | 2,560.00 | PCG/GEMS INTERGRATION |
| SCHOOL OPERATING FUND | 20200434 | Cooper Building Services, LLC | 11/22/2019 | 76,265.97 | Security |
| SCHOOL OPERATING FUND | 20200474 | Inboden Environmental Service | 12/18/2019 | 9,995.92 | Install Tank Lid Replacement |
| SCHOOL OPERATING FUND | 20200568 | Strangways Enterprises, Inc. | 02/24/2020 | 110,535.34 | Lighting |
| SCHOOL OPERATING FUND | 20200593 | Pritchett Controls, Inc | 03/09/2020 | 14,000.00 | Upgrade the existing BAS AX platform |
| SCHOOL OPERATING FUND | 20200588 | Bear Communications, Inc. | 03/12/2020 | 60,403.50 | Transportation Radio System Upgrade |
| SCHOOL OPERATING FUND | 20200597 | Blauch Brothers, Inc. | 03/17/2020 | 68,977.50 | JWHS Remove & Replace Heat Pumps |
| SCHOOL OPERATING FUND | 20200605 | A Step Above Contracting, LLC | 03/19/2020 | 4,000.00 | New Graves for Remains found @ REAMS |
| SCHOOL OPERATING FUND | 20200612 | Playground Specialists, Inc. | 03/20/2020 | 145,671.98 | Playground Equipment |
| SCHOOL OPERATING FUND | 20200615 | Diversified Educational Systems, Inc. | 03/20/2020 | 323,474.00 | Furniture |
| SCHOOL OPERATING FUND | 20200619 | Strangways Enterprises, Inc. | 04/01/2020 | 24,653.37 | Lighting |
| SCHOOL OPERATING FUND | 20200636 | Alamo Music Center, Inc. | 04/21/2020 | 4,478.00 | 2 Marching Euphonium |
| SCHOOL OPERATING FUND | 20200658 | Levin Professional Services, | 04/27/2020 | 6,410.25 | Room Camera |
| SCHOOL OPERATING FUND | 20200660 | CDW Government, LLC | 04/27/2020 | 668.40 | (10) Logitech HD Pro Webcam C920S |
| SCHOOL OPERATING FUND | 20200662 | Marsh & Legge Land Surveyors, | 04/28/2020 | 1,200.00 | Final easement plat and tax map REAMS |
| SCHOOL OPERATING FUND | 20200666 | J.D. Roy Excavating, Inc. | 04/29/2020 | 37,640.00 | REC Access |
| SCHOOL OPERATING FUND | 20200681 | Walls Vault Service, LLC | 04/30/2020 | 2,200.00 | Monuments for the graves found at REAMS |
| SCHOOL OPERATING FUND | 20200690 | CDW Government, LLC | 05/12/2020 | 112,167.00 | Chromebooks |
| SCHOOL OPERATING FUND | 20200695 | Miracle Recreation Equipment | 05/14/2020 | 20,227.00 | Playground Equipment |
| SCHOOL OPERATING FUND | 20200699 | Photoworks Creative Group, Inc. | 05/18/2020 | 25,917.66 | Signage |
| SCHOOL OPERATING FUND | 20200700 | Logical Front, LLC | 05/20/2020 | 7,800.00 | Remote Virtual Desktop Assistance |
| SCHOOL OPERATING FUND | 20200708 | Riddleberger Bros., Inc. | 05/27/2020 | 20,190.00 | Chiller Service Agreement 9 locations |
| SCHOOL OPERATING FUND | 20200712 | Miller's Supplies At Work | 06/03/2020 | 15,436.54 | Furniture |
| SCHOOL OPERATING FUND | 20200716 | CDW Government, LLC | 06/15/2020 | 235,934.00 | Chromebooks |
| SCHOOL OPERATING FUND | 20200718 | Dell Marketing, L.P. | 06/15/2020 | 36,690.06 | Dell Desktop Computers |
| SCHOOL OPERATING FUND | 20200727 | Dell Marketing, L.P. | 06/25/2020 | 2,206.68 | Dell Latitude Laptop |
| Total Fund 50 | | School Operating Fund | | 1,397,457.67 | |
| CAPITAL PROJECTS FUND | 20200022 | OWPR | 06/11/2019 | 2,000.00 | A&E Roof Replacement SWES |
| CAPITAL PROJECTS FUND | 20200025 | OWPR | 06/12/2019 | 18,500.00 | MHS MS4 A&E Services |
| CAPITAL PROJECTS FUND | 20200307 | OWPR | 09/12/2019 | 2,400.00 | A&E Services |
| CAPITAL PROJECTS FUND | 20200434 | Cooper Building Services, LLC | 11/22/2019 | 118,361.58 | Entrance Security Enhancement Various Locations |
| CAPITAL PROJECTS FUND | 20200511 | Anderson Roofing & Sheet Metal | 01/22/2020 | 126,829.00 | Roof Replacement |
| CAPITAL PROJECTS FUND | 20200540 | Don Largent Roofing, Inc. | 01/30/2020 | 409,755.00 | Roof Replacement SWES |
| CAPITAL PROJECTS FUND | 20200568 | Strangways Enterprises, Inc. | 02/24/2020 | 9,533.55 | Auditorium Lighting Upgrades for JWHS |
| Total Fund 59 | | Capital Projects Fund | | 687,379.13 | |
| CONSTRUCTION FUND | 46469 | OWPR | 12/22/2016 | 185,504.85 | A&E for 4th High School |
| CONSTRUCTION FUND | 49808 | OWPR | 12/22/2016 | 7,770.00 | A&E Armel Renovations |
| CONSTRUCTION FUND | 20180837 | Grimm and Parker Architecture | 06/01/2018 | 7,475.00 | A & E Services JSES |
| CONSTRUCTION FUND | 20180890 | Viola Engineering, PC | 06/15/2018 | 3,456.65 | Third party testing JSES |
| CONSTRUCTION FUND | 20190371 | C&W-TESCO, Inc. | 08/30/2018 | 24,390.00 | Commissioning JSES |
| CONSTRUCTION FUND | 20190452 | Kinsley Construction, Inc. | 09/27/2018 | 1,456,735.79 | Phase 2 Sitework and Construction JSES |
| CONSTRUCTION FUND | 20190789 | RRMM Architects, PC | 04/16/2019 | 449,107.27 | A & E Services for REAMS |
| CONSTRUCTION FUND | 20190799 | Branch Builds, Inc. | 04/24/2019 | 30,172,735.55 | Construction REAMS |
| CONSTRUCTION FUND | 20200157 | Comcast Holdings Corporation | 07/10/2019 | 19,583.00 | Custom Installation Fee REAMS |
| CONSTRUCTION FUND | 20200252 | Fort Hill Associates, LLC | 08/20/2019 | 24,800.00 | Construction audit REAMS |
| CONSTRUCTION FUND | 20200392 | ECS Mid-Atlantic, LLC | 10/29/2019 | 66,078.68 | Site Work REAMS |
| CONSTRUCTION FUND | 20200444 | Setty & Associates, Ltd. | 12/04/2019 | 92,488.00 | Engineering Services at REAMS |
| CONSTRUCTION FUND | 20200455 | Audio Enhancement, Inc. | 12/09/2019 | 12,330.00 | Audio/Intercom System JSES |
| CONSTRUCTION FUND | 20200487 | Diversified Educational Systems, Inc. | 01/08/2020 | 714,230.00 | Casework and Millwork REAMS |
| CONSTRUCTION FUND | 20200608 | Commonwealth School Equipment | 03/20/2020 | 4,735.00 | Library furniture JSES |
| CONSTRUCTION FUND | 20200610 | Follett School Solutions, Inc | 03/20/2020 | 96,555.00 | Books for JSES |
| CONSTRUCTION FUND | 20200611 | Commonwealth School Equipment | 03/20/2020 | 55,583.40 | JSES Library Furniture |
| CONSTRUCTION FUND | 20200613 | School Specialty | 03/20/2020 | 190,924.31 | Furniture for JSES |
| CONSTRUCTION FUND | 20200614 | Diversified Educational Systems, Inc. | 03/20/2020 | 608,344.78 | Furniture JSES |
| CONSTRUCTION FUND | 20200652 | Diversified Educational Systems, Inc. | 04/27/2020 | 4,870.00 | OT/PT kitchen casework at JSES |
| CONSTRUCTION FUND | 20200684 | Lowe's Companies, Inc. | 05/05/2020 | 5,032.74 | Appliances for JSES |
| CONSTRUCTION FUND | 20200699 | Photoworks Creative Group, Inc | 05/18/2020 | 4,282.34 | Signage for JSES |
| CONSTRUCTION FUND | 20200705 | Data Business Systems | 05/22/2020 | 4,180.00 | POS Caf e system JSES |
| CONSTRUCTION FUND | 20200711 | Hi-Tek Biz, LLC | 06/02/2020 | 9,740.00 | JSES kitchen equipment |
| CONSTRUCTION FUND | 20200721 | Lyle P Strosnyder, Inc. | 06/16/2020 | 8,586.00 | Installation of Kitchenette at JSES |
| CONSTRUCTION FUND | 20200723 | Didax, Inc. | 06/18/2020 | 11,366.44 | Various Instructional Materials JSES |
| CONSTRUCTION FUND | 20200724 | Lowe's Companies, Inc. | 06/18/2020 | 1,221.96 | Washer and Dryer for JSES |
| CONSTRUCTION FUND | 20200728 | CDW Government, LLC | 06/30/2020 | 8,576.74 | Viewboards for JSES |
| Total Fund 60 | | Construction Fund | | 34,250,683.50 | |
| Total All Funds | | | | 36,335,520.30 | |