

FINANCE COMMITTEE REPORT to the BOARD OF SUPERVISORS
Wednesday, September 15, 2021
8:00 a.m.
107 NORTH KENT STREET, WINCHESTER, VIRGINIA

A Finance Committee meeting was held in the Board of Supervisors' meeting room at 107 North Kent Street on Wednesday, September 15, 2021 at 8:00 a.m.

ATTENDEES:

Committee Members Present: Judith McCann-Slaughter, Chairman; Charles DeHaven; Robert Wells; Gary Oates. Non-voting liaison: William Orndoff, Treasurer.

Committee Members Absent: Angela Wiseman; Jeffrey Boppe; and non-voting liaison Seth Thatcher, Commissioner of the Revenue.

Staff present: Cheryl Shiffler, Finance Director; Sharon Kibler, Assistant Finance Director; Jay Tibbs, Assistant County Administrator; Rod Williams, County Attorney; Scott Varner, IT Director; Mark Cheran, Zoning Administrator; Steve Hawkins, Sheriff Major; Joey Henry, Sheriff Lieutenant; Jon Turkel, Assistant Parks & Recreation Director; Steve Majchrzak, Fire & Rescue Chief; and Tamara Perez, Public Safety Communications Director.

Others present: Patty Camry, FCPS Executive Director of Finance; and David Sovine, FCPS Superintendent.

ITEMS REQUIRING ACTION BY BOARD OF SUPERVISORS:

1. The Finance Director presents FY 2021 Year End financial information and requests a public hearing for a General Fund and County Capital Fund supplemental appropriation in the amount of \$26.1 million. This amount represents General Fund fund balance in excess of 20% to be transferred to the Capital Fund. See attached information, p. 5 - 29. The committee recommends holding a public hearing. In addition, the committee recommends sales tax/meals tax revenue adjustment.
2. The FCPS Executive Director of Finance requests School Operating Fund and General Fund supplemental appropriations in the amount of \$454,276.12. This amount represents FY 2021 unspent restricted funds. See attached memo, p. 30. The committee recommends approval.
3. The FCPS Executive Director of Finance requests a public hearing for a School Operating Fund supplemental appropriation in the amount of \$13,562,792.89. This amount represents American Rescue Plan Act (ARPA) funds received directly by the schools for ESSER III and CSLFRF. See attached memo, p. 30. The committee recommends holding a public hearing.

4. The FCPS Executive Director of Finance requests School Capital Projects Fund transfer from the County Capital Fund in the amount of \$4,264,552. This amount represents unspent FY 2021 unobligated School Operating funds to be used for the purchase of (19) school buses and other capital projects. See attached memo, p. 30. The committee recommends approval.
5. The Deputy County Administrator requests a Capital Projects fund transfer from the County Capital fund in the amount of \$18,006,724. This amount represents funds needed for the public safety radio system replacement. See attached memo, p. 31. The committee recommends approval.
6. The Zoning Administrator requests a Development Projects and a General fund supplemental appropriation in the amount of \$175,000. This amount represents funds needed for the completion of Yardmaster Court. Of that amount, \$85,000 is local funds required. See attached memo, p. 32 - 33. Traffic count requested from VDOT. The committee recommends approval. In addition, the committee recommends the Planning and Public Works departments develop a recommendation on the process and policy for a periodic review of held bonds/LOCs.
7. The Sheriff requests a General Fund supplemental appropriation in the amount of \$19,656. This amount represents a carry forward of unspent FY 2021 funds to be used for the purchase of MS Office software. This item was returned to the Committee for further discussion. See attached memo, p. 34 - 35. The committee did not recommend approval.
8. The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$150,311. This amount represents a carry forward of unspent FY 2021 funds for the completion of the Old Charlestown Road Park Design. See attached memo, p. 36. The committee recommends approval.
9. The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$101,000. This amount represents a carry forward of unspent FY 2021 funds for the completion of the Abrams Creek Trail Design. See attached memo, p. 36. The committee recommends approval.

10. The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$55,000. This amount represents a carry forward of unspent FY 2021 proffer funds for the Bowman Amphitheater project. See attached memo, p. 36. The committee recommends approval.
11. The Fire & Rescue Chief request a General Fund supplemental appropriation in the amount of \$2,076. This amount represents proceeds from the sale of a 1986 fire engine. No local funds required. See attached memo, p. 37 - 38. The committee recommends approval.
12. The Fire & Rescue Chief requests a General Fund supplemental appropriation in the amount of \$48,250. This amount represents FY 2021 supplements for the volunteer fire companies. Due to an oversight by F&R, the FY 2021 payments were not distributed. Local funds required. See attached memo, p. 39. The committee recommends approval.
13. The Public Safety Communications Director requests a General Fund supplemental appropriation in the amount of \$155,792. This amount represents salary and fringes for the remainder of FY 2022 for (3) additional communications officers and (1) shift supervisor. This item has been approved by the Public Safety Committee. Local funds are required. See attached memo, p. 40 - 43. The committee recommends approval.

NO ACTION REQUIRED BY BOARD OF SUPERVISORS:

1. The FCPS Executive Director of Finance provided FY 2021 Year End Financial Reports and was available for discussion. See attached information, p. 44 - 75.

INFORMATION ONLY

1. The Finance Director provides a Fund 10 Transfer Report for August 2021. See attached, p. 76.
2. The Finance Director provides financial statements ending August 31, 2021. See attached, p. 77 - 87.
3. The Finance Director provides an FY 2021 Fund Balance Report ending September 9, 2021. See attached, p. 88.
4. The FY 2021 year-end open purchase orders have been provided by the County and the Schools. See attachments, p. 89 - 99.

Respectfully submitted,

FINANCE COMMITTEE

Judith McCann-Slaughter, Chairman

Charles DeHaven

Robert Wells

Gary Oates

By *Cheryl B. Shiffler*
Cheryl B. Shiffler, Finance Director

County of Frederick

Year Ended June 30, 2021



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

- Actual Revenues \$216,178,275
- Actual Expenditures \$202,597,259

Revenue and Expenditure detail on following slides

Expenditures do not include \$1.38 million in GF encumbrances

Budgeted Revenue

	FY20 ACTUAL	FY21 BUDGETED	FY21 ACTUAL	FY 21 BUD. VAR.	FY21 ACT VAR.
*Property Taxes	133,285,244	135,707,816	142,328,347	6,620,531	9,043,103
Other Local Taxes	40,818,039	39,705,976	44,816,465	5,110,489	3,998,426
Permits / Fees	2,282,193	2,266,235	2,424,417	158,182	142,224
Fines / Forfeitures	248,111	342,000	199,394	(142,606)	(48,717)
Rev. from Use of Prop.	998,794	1,398,323	3,125,173	1,726,850	2,126,379
Charges for Services	2,344,290	3,498,694	2,411,671	(1,087,023)	67,381
Miscellaneous	167,637	446,459	464,568	18,109	296,931
Recovered Costs	3,832,192	2,939,617	8,731,646	5,792,029	4,899,454
Transfers	3,783,655	146,871	156,555	9,684	(3,627,100)
State / Fed	12,041,252	12,701,257	11,520,039	(1,181,218)	(521,213)
TOTALS	199,801,407	199,153,248	216,178,275	17,025,027	16,376,868

Property Taxes

	FY 20 ACTUAL	FY 21 BUDGETED	FY 21 ACTUAL	FY 21 BUDGET VARIANCE	FY 21 ACTUAL VARIANCE
Real Estate	64,794,941	64,930,816	69,021,805	4,090,989	4,226,864
Public Service	2,864,071	2,500,000	2,512,992	12,992	(351,079)
Personal Property	54,971,122	57,740,000	59,894,854	2,154,854	4,923,732
Machinery and Tools	8,206,790	8,000,000	8,046,898	46,898	(159,892)
Short Term Rental Tax	222,106	270,000	269,712	(288)	47,606
Penalties / Interest	1,743,443	1,775,000	2,023,157	248,157	279,714
Admin Fees - Treasurer	482,771	492,000	558,929	66,929	76,158
TOTALS	133,285,244	135,707,816	142,328,347	6,620,531	9,043,103

*Includes state reimbursement for PPTRA.

Other Local Taxes

	FY20 ACTUAL	FY21 BUDGETED	FY21 ACTUAL	FY21 BUDGET VARIANCE	FY21 ACTUAL VARIANCE
Sales Tax	16,037,304	15,183,832	18,640,706	3,456,874	2,603,402
Communications Tax	1,119,231	1,250,000	994,118	(255,882)	(125,113)
Utility Taxes	3,773,932	3,650,000	3,862,261	212,261	88,329
Business License	8,589,974	7,500,000	8,491,750	991,750	(98,224)
Motor Vehicle Decals	2,838,190	2,650,000	2,873,659	223,659	35,469
Bank Stock & Franchise	532,223	475,000	501,992	26,992	(30,231)
Taxes on Wills & Recordation	2,068,695	1,809,000	2,903,174	1,094,174	834,479
Meals & Room Taxes	5,826,992	7,156,032	6,516,380	(639,652)	689,388
Street Lights/Star Fort Fees	31,498	32,112	32,425	313	927
TOTALS	40,818,039	39,705,976	44,816,465	5,110,489	3,998,426

Permits / Fees

	FY20 ACTUAL	FY21 BUDGETED	FY21 ACTUAL	FY21 BUDGET VARIANCE	FY21 ACTUAL VARIANCE
Dog License	45,243	43,000	41,796	-1,204	-3,447
Land Use Application Fees	3,500	3,300	4,225	925	725
Development Review Fees	409,038	400,000	453,115	53,115	44,077
Building Permits	1,375,754	1,173,750	1,397,090	223,340	21,336
Elect/Plumb/Mechanical	278,035	220,980	225,196	4,216	-52,839
Land Disturbance Permits	157,101	276,130	281,500	5,370	124,399
Misc.	4,197	6,000	4,165	-1,835	-32
Sign Permits	6,575	5,270	4,150	-1,120	-2,425
Fire Permits and Inspections	2,750	137,805	13,180	-124,625	10,430
TOTALS	2,282,193	2,266,235	2,424,417	158,182	142,224

Unspent Budgeted Expenditures by category

	FY21 AMENDED			
	FY 20 ACTUAL	BUDGET	FY 21 ACTUAL	FY21 VARIANCE
Administration	15,449,194	15,635,788	14,033,185	1,602,603
Judicial	2,790,910	3,166,856	2,795,270	371,586
Public Safety	41,536,208	46,756,007	43,078,505	3,677,502
Public Works	6,291,241	6,768,790	6,030,522	738,268
Health / Welfare	9,959,361	11,271,157	10,119,466	1,151,691
Community College	81,308	81,308	81,308	0
Parks, Rec. & Cultural	6,999,476	7,958,272	6,244,394	1,713,878
Community Development	2,123,753	2,236,848	2,162,057	74,791
Transfers	113,375,686	126,389,669	118,052,552	8,337,117
TOTAL	198,607,137	220,264,695	202,597,259	17,667,436

Detail presented on following pages.

Budgeted Expenditures

by department

ADMINISTRATION	FY21 AMENDED			
	FY21 ACTUAL	BUDGET	FY21 ACTUAL	FY21 VARIANCE
Board of Supervisors	2,486,524	341,036	317,731	23,305
County Administrator	809,305	824,401	813,550	10,851
County Attorney	460,714	483,734	445,744	37,990
Human Resources	641,920	763,275	672,723	90,552
Independent Auditor	63,500	66,000	63,500	2,500
Comm. of Revenue	1,595,848	1,602,471	1,578,296	24,175
Reassessment	404,936	501,951	406,983	94,968
Treasurer	1,563,920	1,893,393	1,664,352	229,041
Finance	1,040,398	1,088,804	1,076,333	12,471
IT /GIS	1,828,094	2,556,844	2,384,985	171,859
MIS	656,178	692,762	673,489	19,273
Other	3,531,615	4,191,776	3,403,315	788,461
Electoral Board	167,842	356,777	274,137	82,640
Registrar	198,400	276,375	258,047	18,328
SUBTOTAL	15,449,194	15,639,599	14,033,185	1,606,414

Budgeted Expenditures by department

JUDICIAL	FY21 AMENDED			
	FY20 ACTUAL	BUDGET	FY21 ACTUAL	FY21 VARIANCE
Circuit Court	68,984	79,500	77,394	2,106
Gen. District Court	18,722	25,110	12,762	12,348
J&D Court	17,381	26,660	16,952	9,708
Clerk	768,753	907,045	814,015	93,030
Law Library	11,969	15,000	9,771	5,229
Comm. Attorney	1,700,576	1,889,639	1,687,498	202,141
Victim Witness	204,525	223,902	176,878	47,024
SUBTOTAL	2,790,910	3,166,856	2,795,270	371,586

Budgeted Expenditures by department

PUBLIC SAFETY	FY21 AMENDED			
	FY20 ACTUAL	BUDGET	FY21 ACTUAL	FY21 VARIANCE
Sheriff	16,571,632	18,453,782	17,064,817	1,388,965
Vol. Fire Depts.	977,369	1,927,847	1,289,968	637,879
Ambul. / Rescue	321,150	417,543	387,793	29,750
Jail / Juv. Detention	5,511,011	6,082,170	6,073,202	8,968
Juvenile Court	140,851	209,192	153,075	56,117
Inspections	1,396,495	1,501,519	1,321,301	180,218
Fire & Rescue	15,104,777	16,249,406	15,181,231	1,068,175
Public Comm.	1,512,923	1,914,548	1,607,118	307,430
SUBTOTAL	41,536,208	46,756,007	43,078,505	3,677,502

Budgeted Expenditures by department

PUBLIC WORKS	FY21 AMENDED			
	FY20 ACTUAL	BUDGET	FY21 ACTUAL	FY21 VARIANCE
Road Admn.	8,393	18,500	13,412	5,088
Street Lights/Star Ft	26,178	32,112	28,688	3,424
Engineering	414,653	499,382	495,048	4,334
Refuse Collection	2,533,518	2,148,865	1,927,198	221,667
Refuse Disposal	647,498	651,360	675,127	(23,767)
Litter Control Grant	18,877	30,334	10,782	19,552
Maintenance Admn.	652,331	723,890	684,297	39,593
County Ofc. Bldg.	1,254,252	1,806,352	1,437,654	368,698
Animal Shelter	735,541	854,184	758,316	95,868
SUBTOTAL	6,291,241	6,768,790	6,030,522	738,268

Budgeted Expenditures by department

HEALTH/WELFARE	FY21 AMENDED			
	FY20 ACTUAL	BUDGET	FY21 ACTUAL	FY21 VARIANCE
Local Health Dept.	436,439	436,439	436,439	0
Ch. 10 Board	416,507	416,507	416,507	0
Social Services	8,234,720	9,555,211	8,330,450	1,224,761
Area on Aging	63,000	63,000	63,000	0
Prop. Tax Relief	808,695	800,000	873,070	(73,070)
SUBTOTAL	9,959,361	11,271,157	10,119,466	1,151,691

Budgeted Expenditures by department

Community College	81,308	81,308	81,308	0
SUBTOTAL	81,308	81,308	81,308	0

PARKS, REC & CUL	FY21 AMENDED			
	FY20 ACTUAL	BUDGET	FY21 ACTUAL	FY21 VARIANCE
Parks/Rec. Admn.	1,124,886	1,657,859	1,192,228	465,631
RecCtr/Playgrnds	2,555,469	2,989,502	1,986,778	1,002,724
Clearbrook Park	1,002,788	985,698	872,136	113,562
Sherando Park	1,098,133	1,107,013	975,052	131,961
Regional Library	1,218,200	1,218,200	1,218,200	0
SUBTOTAL	6,999,476	7,958,272	6,244,394	1,713,878

Budgeted Expenditures by department

COMMUNITY DEV	FY21 AMENDED			
	FY20 ACTUAL	BUDGET	FY21 ACTUAL	FY21 VARIANCE
Planning	1,193,489	1,250,297	1,189,845	60,452
EDA	593,057	614,301	614,301	-
Zoning Board	1,504	8,821	6,937	1,884
Building Appeals	72	561	77	484
NSV Reg. Comm.	74,348	74,348	74,348	-
Soil & Water	11,250	11,250	11,250	-
Extensions	250,033	277,270	265,299	11,971
SUBTOTAL	2,123,753	2,236,848	2,162,057	74,791

Budgeted Expenditures by department

TRANSFERS	FY21 AMENDED			
	FY20 ACTUAL	BUDGET	FY21 ACTUAL	FY21 VARIANCE
Transfers / Contingencies	113,375,686	126,389,669	118,052,552	8,337,117
SUBTOTAL	113,375,686	126,389,669	118,052,552	8,337,117
GRAND TOTAL	198,607,137	220,264,695	202,597,259	17,667,436

General Fund Unreserved Fund Balance

\$ 68 million

Policy minimum \$ 35.6 million

Capital transfers above \$ 41.9 million

Current BOS Capital Fund \$ 14.7 Million

Requesting \$ 26.1 to be added to Capital Fund

Reductions include August/Sept. Finance Committee, School and County encumbrances, and restricted funds. Does not include audit adjustments.

BOS Capital Fund

	<i>(in millions)</i>
Beginning Balance	\$14.7
FY21 transfer	\$26.1
October Finance Committee Requests	(\$22.3)
Radio Consultant	(\$.4)
Transportation Project approved by BOS – Redbud Road Realignment	(\$2.0)
Estimated Balance @ 10/21	\$16.1

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.

[Redacted Signature]

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

[Redacted Signature]

Kris C. Tierney
Clerk, Board of Supervisors

Minutes Prepared By:

[Redacted Signature]

Ann W. Phillips
Deputy Clerk, Board of Supervisors

FY 2021-2022 BUDGET RESOLUTION

WHEREAS a notice of public hearing and budget synopsis has been published and a public hearing held on March 24, 2021, 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 2021-2022 Fiscal Year as advertised in The Winchester Star on March 15, 2021, be hereby approved in the amount of \$489,338,737.

BE IT FURTHER RESOLVED that the County of Frederick budget for the 2021-2022 fiscal year be adopted and the funds appropriated as follows:

	A
	Non-School Categorical
General Operating Fund	\$209,706,798
Regional Jail Fund	25,643,264
Landfill Fund	11,263,660
Division of Court Services Fund	473,935
Shawneeland Sanitary District Fund	981,768
Airport Operating Fund	2,023,033
Lake Holiday Sanitary District Fund	779,998
EMS Revenue Recovery Fund	1,984,041
Economic Development Authority Fund	647,926
School Operating Fund	194,975,704
Instruction	
Admin., Attendance & Health	
Pupil Transportation	

Operations and Maintenance	
Food Services	
Facilities	
Transfers – School Nutrition & Textbook Funds	
Technology	
School Debt Service Fund	18,897,606
School Capital Projects Fund	1,000,000
School Nutrition Services Fund	7,827,466
NREP Textbook Fund	20,000
Consolidated Services/Maintenance Fund	3,600,000
School Private Purpose Funds	550,000
School Textbook Fund	2,749,321
NREP Operating Fund	6,214,217

BE IT FURTHER RESOLVED that the Board of Supervisors of the County of Frederick, Virginia, does herein adopt the tax rates for the 2021 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. Business Equipment assessed at 30% of original cost.
\$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
\$1.25	Computer Equipment & Peripherals used in a Data Center. The declining values are 50% for year one, 35% for year two, 20% for year three, 10% for year four and 5% for year 5 and subsequent years.

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 (Jan. 2021-Sept. 2021)
	6% of gross receipts (Effective Oct. 1, 2021)
Transient Occupancy tax	3.5% of gross receipts

Vehicle License Taxes \$25 per vehicle and \$10 per motorcycle

Sanitary Landfill Fees

\$52	Per ton for commercial/industrial
\$47	Per ton for construction demolition debris
\$22	Per ton for municipal waste
\$40	Per ton for municipal sludge
\$17	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
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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, 2021, plus the total amount of receipts for the fiscal year 2021-2022. 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 2021. The County Capital appropriation shall include funds transferred to other capital funds for classification purposes.

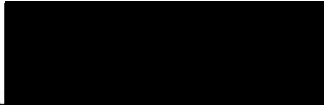
BE IT FURTHER RESOLVED that funding for all outstanding encumbrances at June 30, 2021, are re-appropriated to the 2021-2022 fiscal year to the same department and account for which they are encumbered in the 2020-2021 fiscal year.

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, 2021.

Upon motion made by Supervisor Slaughter and seconded by Supervisor Stegmaier, the above resolution was passed by the following recorded vote:

Charles S. DeHaven, Jr.	Aye	Blaine P. Dunn	No
Robert W. Wells	Aye	David D. Stegmaier	Aye
Shawn L. Graber	No	Judy McCann-Slaughter	Aye
J. Douglas McCarthy	No		

A COPY TESTE:



Kris C. Tierney
Clerk, Board of Supervisors
County of Frederick, Virginia

Amendment to the 2021-2022 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 2021-2022 Budget to Reflect: General Fund and County Capital Projects Fund Supplemental Appropriations in the Amount of \$26,100,000. This amount represents General Fund FY 2020-2021 yearend unreserved fund balance in excess of 20% to be transferred to the County Capital Fund per the Board of Supervisors adopted policy.

**RESOLUTION
FISCAL YEAR 2021-2022 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 October 27, 2021, took the following action:

NOW, THEREFORE, BE IT RESOLVED, by the Board of Supervisors that the FY 2021-2022 Budget be Amended to Reflect:

General Fund and County Capital Projects Fund Supplemental Appropriations in the Amount of \$26,100,000. This amount represents General Fund FY 2021-2022 yearend unreserved 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:



Frederick County Public Schools

Executive Director of Finance

Patty D. Camery
cameryp@fcpsk12.net

DATE: September 8, 2021

TO: Cheryl Shiffler, Frederick County Finance Director

FROM: Patty D. Camery, Executive Director of Finance [REDACTED]

SUBJECT: FY 2022 Budget Items for Consideration by the Board of Supervisors

On September 7, 2021, the School Board approved the following budget adjustments which are subject to consideration and approval by the Board of Supervisors. Please include the following FY 2022 requests on the agenda for the County Finance Committee meeting scheduled for September 15, 2021.

FY 2022 Budget Adjustments:

1. A budget adjustment to the School Operating Fund is requested for the \$454,276.12 which represents restricted grant funds received during FY 2021 and are to be used for specific purposes such as Apple Federal Credit Union Education Foundation, SOL Algebra Readiness program, Project Graduation and other miscellaneous grants.
2. The School Board is requesting an FY 2022 budget adjustment to the School Capital Projects Fund for \$4,264,552 which represents the FY 2021 unobligated surplus in the School Operating Fund. Approval of this request will provide funds for the purchase of 19 school buses and capital projects that include a HVAC system along with the replacement of front and rear doors at Sherando High School, skylight replacement at Middletown Elementary School, roof replacement at the Administration Building, and HVAC system at the Transportation Buildings. These capital projects were requested during the FY 2022 proposed budget in the Capital Projects Fund but did not receive funding.
3. A budget adjustment to the School Operating Fund in the amount of \$13,562,792.89 which represents \$10,793,768.89 for the American Rescue Plan Act Elementary and Secondary School Emergency Relief Funds (ESSER III) and \$2,769,024.00 for the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) to Support Ventilation Replacement and Improvement Projects.

cc: Dr. David T. Sovine, Superintendent



COUNTY of FREDERICK

Jay E. Tibbs

Deputy County Administrator

540/665-6382

Fax 540/667-0370

E-mail:

jtibbs@fcva.us

TO: Finance Committee
FROM: Jay E. Tibbs, Deputy County Administrator
DATE: August 12, 2020
RE: Public Safety Radio System Project – Use of Capital Fund

As you might recall, Frederick County has recently completed the procurement process to replace its existing public safety radio system. The County has entered a contract with EF Johnson for the construction and equipping of this system. The cost to construct and equip this new system is \$20,007,471.

Upon execution of the contract, a payment of 10% of the contract amount was due to EF Johnson. These monies were taken out of the County's Capital Fund. The County issued an initial purchase order for the first payment and intends to issue a change order once the remaining funds are available. To amend the final purchase order for the contract, we must have the remaining balance of \$18,006,723.90 placed into Fund 26 for this construction project. At the present time, it is staff's intent to transfer these dollars from the capital fund into this line item.

Should the need to obtain alternate funding beyond the Capital Fund arise, staff is exploring a variety of funding sources to include: a possible bond issuance through the Virginia Resources Authority to fund the infrastructure component (i.e., tower construction and related equipment) of this project, as well as the possible use of ARPA dollars should this project be determined to be eligible for those funds.

Staff will be present at the meeting to answer any questions you might have.

MEMORANDUM

TO: Finance Committee
FROM: Mark R. Cheran, Zoning Administrator
RE: Request for Appropriations for Adams Development Group, Inc.
DATE: August 20, 2021

The above-referenced subdivision known as Adams Development Group was recorded on August 5, 2005, the owner of the subdivision posted a Letter of Credit (LOC) #07-05-1 through United Bank in the amount of \$702,000 for the completion of Yardmaster Court that will serve this subdivision. The LOC was reduced to \$250,000 as the road was completed. The LOC was reduced to the final amount of \$90,000 for road maintenance. The approved subdivision did not have the minimum of three lots for Yardmaster Court to be accepted into the Virginia Department of Transportation's (VDOT) secondary road system for maintenance. United Bank notified Frederick County on May 20, 2021, at the request of Adams Development Group, Inc. that the LOC not be renewed. The County has contacted the holder of the LOC via correspondence to post a new monetary guaranty to complete Yardmaster Court. As of the date of this memo, the work has not been completed or new monetary guaranty received. Staff was forced to call LOC# 07-05-1 on July 19, 2021.

Staff requested VDOT evaluate Yardmaster Court for acceptance into the secondary road system. VDOT conducted an inspection of Yardmaster Court, on August 4, 2021. VDOT noted what deficiencies needed to be corrected prior to the road being accepted into the secondary road system. Staff had Public Works estimate any short fall of the LOC. Public Works estimates the cost of the work will be a total of \$175,000. This amount represents a short fall of \$85,000

Therefore, I am requesting that funds of LOC #07-05-1 in the amount of \$90,000 and a supplementary appropriation \$85,000 into a specific line item to be designated by the Finance Department. This line item is needed for the County to administer the completion of Yardmaster Court for inclusion into the state secondary road system, to serve this subdivision. The Planning Department will be responsible for overseeing the project management of the work performed, as well as coordinate the road acceptance with the Virginia Department of Transportation.

MRC/slc

cc: C. William Orndoff, Jr., Treasurer
Wayne Corbett, Deputy Treasurer

Sharon Kibler

From: Mark Cheran
Sent: Friday, October 1, 2021 9:54 AM
To: Sharon Kibler
Subject: FW: '[External]'Yardmaster Court Traffic counts

Here is VDOT e-mail

From: Lloyd Ingram <lloyd.ingram@vdot.virginia.gov>
Sent: Friday, October 1, 2021 9:32 AM
To: Mark Cheran <mcheran@fcva.us>
Cc: bradley.riggleman@vdot.virginia.gov
Subject: '[External]'Yardmaster Court Traffic counts

Mr. Cheran,

A traffic count was taken on September 20 & 21, 2021. Based on the traffic count data for those days, it appears that Yardmaster Court would be eligible for acceptance into the Secondary System once the road was brought up to current State standards.

If you require additional information, please contact me.

Regards,

*Lloyd A. Ingram, Transportation Engineer
Virginia Department of Transportation
Edinburg Residency ~ Land Development
14031 Old Valley Pike
Edinburg, Virginia 22824
Phone #(540) 534-3214
Fax #(540) 984-5607*

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 : September 9, 2021

We are requesting the following amounts that were appropriated in FY21 to be carried forward to the FY22 budget year.

- \$38,185.82 was the remainder amount in the office supplies line item 31020-5401-000-000 for FY21. We are asking for \$19,656.00 requesting this amount to be carried forward to purchase Microsoft Office software for 130 laptops. The software on the laptops needs to be updated

Thank you,

LWM



Quote prepared: 9/10/2021

Quote expires: 9/30/2021

Planet Technologies offers the following add on quote for Frederick County through our AOS-G Agreement. (Pro-rated for 9 months)

Part Number	SKU	Monthly Cost Per User	Pro-rated Cost Per license	Quantity/Users	Pro-rated Cost for licenses
AAA-11894	O365GovE3 ShrdSvr ALNG SubsVL MVL PerUsr	\$16.80	\$151.20	130	\$19,656.00

PO Required for Quote: \$19,656.00



MEMO

To: Frederick County Finance Committee
From: Jason Robertson, Director of Parks & Recreation
Date: September 8, 2021
Subject: Fiscal 2021 Carry Forwards

- The Parks and Recreation Department is requesting a FY 2021 fund carry forward of \$150,311.25 in line 4-010-071010-3002-000-000 to FY 2022 for the completion of the Old Charlestown Road Park Design

bal: \$194,236

- The Parks and Recreation Department is requesting a FY 2021 fund carry forward of \$101,000 in line 4-010-071010-8900-000-000 to FY 2022 for the completion of the Abrams Creek Trail Design

bal: \$101,000

- The Parks and Recreation Department is requesting a FY 2021 fund carry forward of \$55,000 in line 4-010-071100-8900-000-000 to FY 2022 which represents the Bowman Amphitheater Proffer Allocation

bal: \$64,543



Steven A. Majchrzak
Chief

COUNTY OF FREDERICK, VIRGINIA

FIRE AND RESCUE DEPARTMENT

1080 Coverstone Drive
Winchester, VA 22602

MEMORANDUM

TO: Sharon Kibler
Finance Department

FROM: Kelly Unger [REDACTED]
Fire and Rescue Department

Date: September 9, 2021

SUBJECT: Supplemental Appropriation Request

The Fire and Rescue Department sold a 1986 Pierce Arrow Fire Engine on 7/16/2021 for \$2,076.00. These funds are currently in revenue line item 3-010-015020-0006 (Sale of Salvage & Surplus). We are requesting a supplemental appropriation in the amount of \$2,076.00 be placed in line item 4-010-035050-5407-000-000 (Repair and Maintenance Supplies).

If you have any questions or need additional information, please feel free to contact me, x6443. Thank you!



BILL OF SALE

Auction Date: Jul 14, 2021 3:00:00 PM EDT Auction

ID: 2827859

Item Number:

Year: 1986

Description: 1986 Pierce Arrow Fire Engine

Identification Number: [REDACTED]

Purchase Price: \$2,076.00

Business Name: [REDACTED]

Name: [REDACTED]

Address: [REDACTED]
[REDACTED]

<u>Department</u>	Fire & Rescue	<u>Payment Date</u>	July 16, 2021
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Steven A. Majchrzak
Chief

MEMORANDUM

TO: Finance Committee

FROM: Steven Majchrzak, Chief [REDACTED]
Fire and Rescue Department

SUBJECT: FY2021 Annual Company Payments
Supplemental Appropriation Request

DATE: September 1, 2021

The FY2021 Squad Truck Supplement and the FY2021 Response Unit Supplement payments were not requested in FY2021 due to an oversight. These payments are budgeted and paid annually to the volunteer stations for various services provided within Frederick County. We are requesting \$29,750.00 to be placed in 3203-5604-046 (Squad Truck Supplement) and \$18,500.00 to be placed in 3202-5604-052 for the FY2021 payout.

Squad Truck Supplement	3203-5604-046	Station	Vendor #	Amount
		Middletown Fire & Rescue	206	\$5,950.00
		Reynolds Store Fire & Rescue	268	\$5,950.00
		Millwood Station Fire & Rescue	381	\$5,950.00
		Round Hill Fire & Rescue	264	\$5,950.00
		Stephens City Fire & Rescue	304	\$5,950.00
		TOTAL		\$29,750.00

Response Unit Supplement	3202-5604-052	Station	Vendor #	Amount
		Middletown Fire & Rescue	206	\$10,000.00
		Gainesboro Fire & Rescue	546	\$4,250.00
		Greenwood Fire & Rescue	547	\$4,250.00
		TOTAL		\$18,500.00

DDL:kbu
CC: file



COUNTY of FREDERICK, VIRGINIA

DEPARTMENT OF PUBLIC SAFETY COMMUNICATIONS

1080 Coverstone Dr. Winchester, VA 22602

To: Finance Committee

From: Tamara Perez, Public Safety Communications Director

Date: September 09, 2021

Ref: Request for funding

At the August 26, 2021, Public Safety Committee meeting, they approved a request for four (4) full time equivalent (FTE) positions for the Department of Public Safety Communications in the amount of **\$155,792.21**. This request is forwarded to the Finance Committee for consideration in the current FY 2022 budget as a supplemental appropriation. This request for additional personnel was not included in the department budget prepared last November.

We estimate and approximate hire date of 10/16/2021. This would leave a total of 16 paycheck for fiscal year FY22.

Total for all four (4) FTEs	Cost
BASE SALARY	105,203
FICA (7.65%)	8,048.06
VRS (11.47%)	12,066.82
Workman's Compensations	66.70
GROUP LIFE (1.34%)	1,409.73
HYBRID DISABILITY	557.58
MEDICAL/DENTAL	28,440
Total cost for 4 FTEs for 16 pay periods	155,792.21



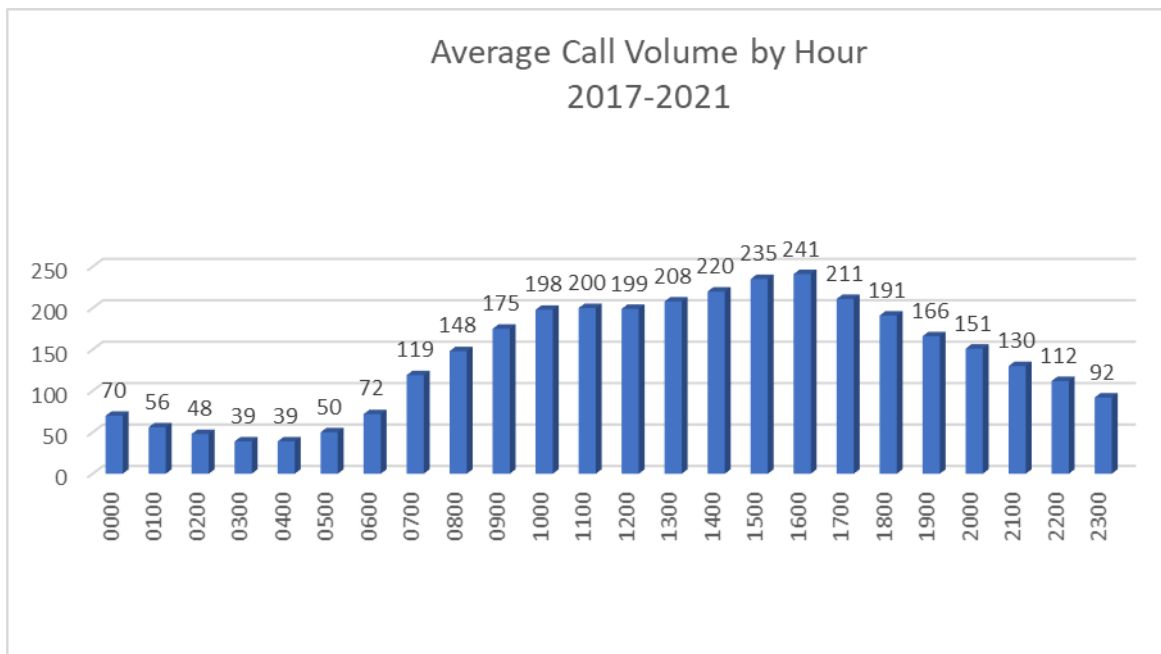
COUNTY of FREDERICK, VIRGINIA

DEPARTMENT OF PUBLIC SAFETY COMMUNICATIONS

1080 Coverstone Dr. Winchester, VA 22602

The additional positions will allow Public Safety Communications to continue our hiring efforts. Currently, Public Safety Communications staffing is 10 full-time dispatchers, 1 part-time dispatcher and 2 shift supervisors. If fully staffed our staffing is 14 full-time dispatchers, 1 part-time dispatcher and 3 shift supervisors. Currently there are 2 people in training, and an additional 4-6 new hires will start in the coming months. Presently the Communications Department is at critical staffing minimums, which includes the Operations Supervisor and the Director picking up shifts to provide consistent and necessary coverage. The last time the Public Safety Communications department requested additional personnel was in 2012 and 3 additional positions were received. Since 2012, the county has grown in population by 10,000 residents, the Sheriff's department has added 31 new positions and Fire & Rescue has added 76 new positions. The communications department has consistently worked below the staff needs for the department as well to meet the needs of the county.

The chart below indicates the hourly call volume over the past three and half years:



The average call takes approximately 87 seconds to process from the time the Emergency Communications Officer (ECO) greets the caller, receives pertinent information until the time they hang up. This means that the average ECO can take up to 41 calls per hour and this is specific to call taking. This does not include other job junctions such as dispatching fire/medical

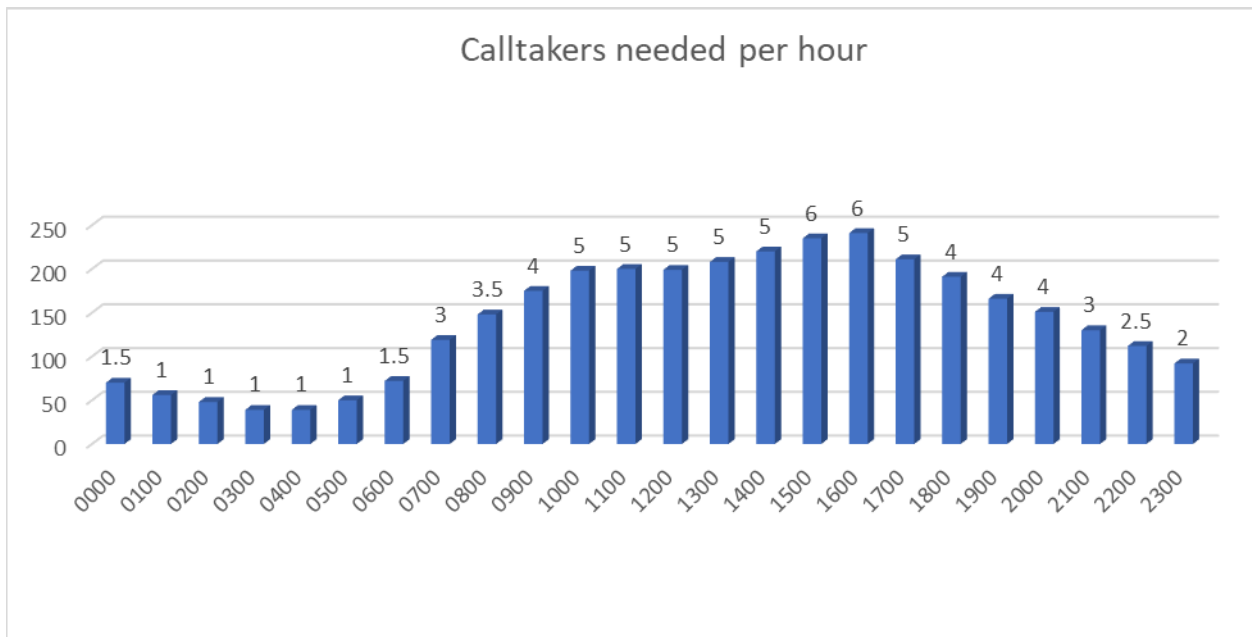


COUNTY of FREDERICK, VIRGINIA

DEPARTMENT OF PUBLIC SAFETY COMMUNICATIONS

1080 Coverstone Dr. Winchester, VA 22602

or law enforcement calls for service, responding to units on the radio, working pursuits, or other extensive events, such as, a structure fire that their attention could be drawn away due to call taking as well as warrant confirmations, and other administrative work such as Virginia Criminal Information Network (VCIN) validations, warrant work, entry, modifications, clearance, etc. that must be completed. During our peak hours 0700-2100, there should be 4-6 ECOs exclusively for call taking.



This request for 3 additional Emergency Communications Officers and an additional Shift Supervisor will assist in beginning to bring the center to a level that it needs to be while also giving our current tenure staff some needed relief from current and pending burnout. This is extremely important since we need our tenure staff to assist with the training of our new hires. This will be a consistent and strenuous task on top of their everyday duties in order to get all staff to the point that they can work independently. The department will be in a significant learning and growth period due to the lack of tenure; therefore, the department will also have to consistently provide continuing education to expand knowledge as well as keep up with the changing climate of the 9-1-1 ecosystem.

The current communications officer schedule are a day and night shift from 0700-1800 and 1800-0700. There is a total of 10 ECOs that work independent of a trainer and 3 in training



COUNTY of FREDERICK, VIRGINIA

DEPARTMENT OF PUBLIC SAFETY COMMUNICATIONS

1080 Coverstone Dr. Winchester, VA 22602

that will fill the three current open positions. These 6 individuals will not be able to work independently at various levels for approximately 6-8 months.

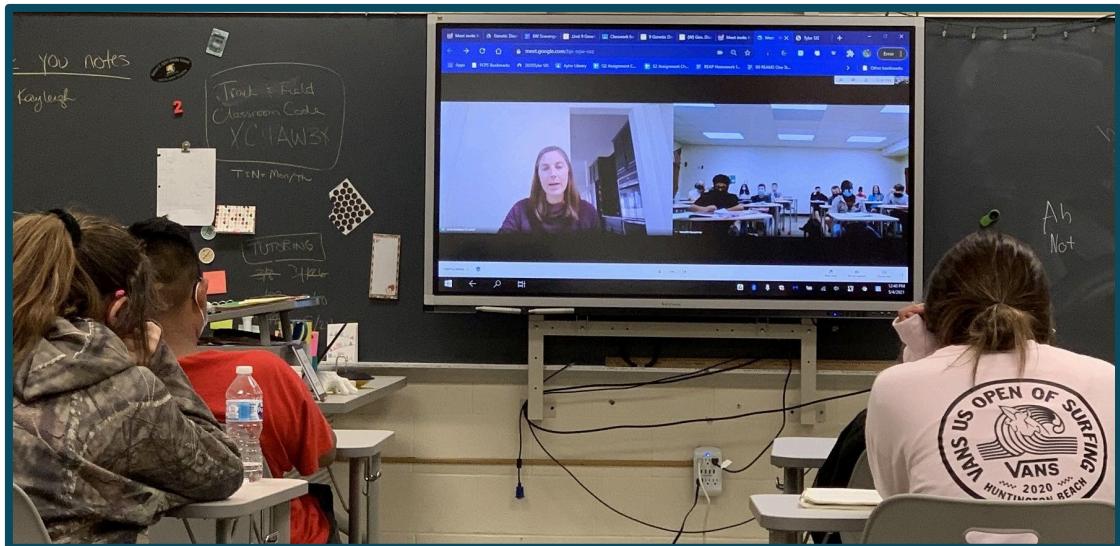
Your consideration of this request is appreciated, and I will be available at the meeting to answer any questions you may have.



Frederick County Public Schools

Year-End Financial Reports, Fiscal Year 2021

Investing in the Future



August 26, 2021

In this document are Frederick County Public Schools' year-end financial reports for fiscal year 2020-2021. As of the date of this report, the financials are unaudited. Included are the statements of operations for all funds managed by the school system.

This report summarizes the key activities within each fund. Please refer to the respective financial statement as you proceed through the text.

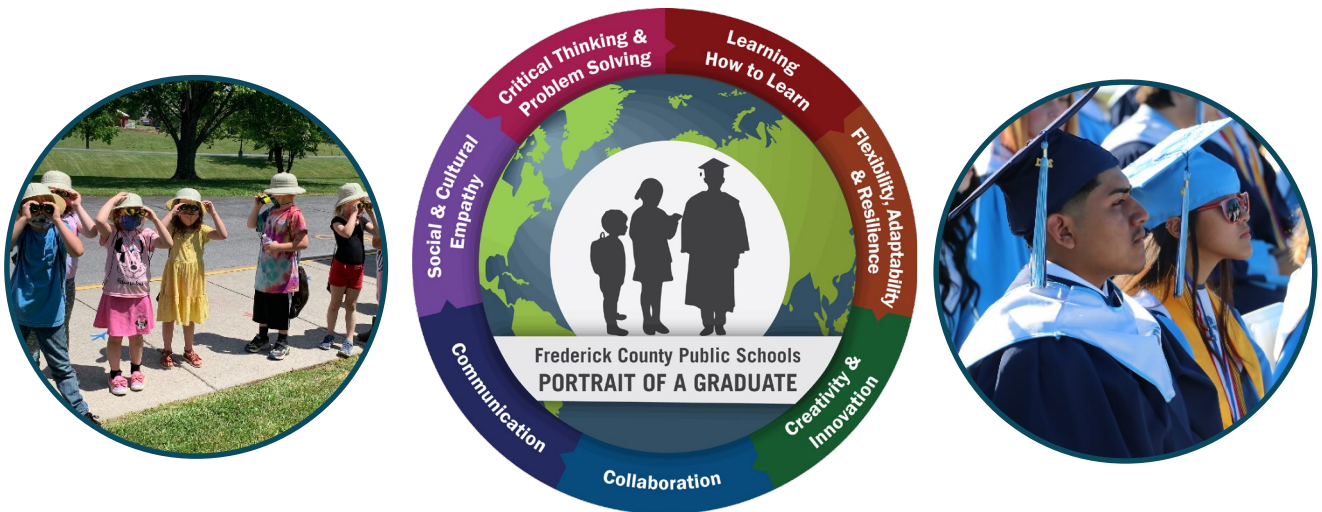


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School Operating Fund

The unobligated surplus for the fiscal year 2021 school operating fund is \$4,264,552, which is 2.25% of the \$189,449,273 total school operating fund budget.

Operational highlights of the fiscal year (and school year) 2020-2021

- Provided multiple learning options due to the COVID-19 pandemic; in-person hybrid and full-time virtual models
- Created the Middle School Virtual Learning Academy
- Served 13,605 students compared to a projected 14,158 student enrollment
- Opened Jordan Springs Elementary School and added 48 new full-time positions
- Focused on quality instruction and student social and emotional well being
- Continued implementation of the new division strategic plan
- Purchased one replacement school bus with operating funds

Summary budget statistics

1. The original (beginning) budget for the school operating fund for FY 2021 was \$181,760,421.
2. Budget adjustments of \$7,688,852 resulted in the current budget balance of \$189,449,273 and included the following:
 - a. encumbrance or undelivered commitments of \$1,397,458
 - b. carry-forward restricted grant receipts of \$294,943 from FY 2020
 - c. Coronavirus Aid, Relief and Economic Security Act funds from Frederick County of \$3,561,152
 - d. Coronavirus Aid, Relief and Economic Security Act – ESSERF from the federal government of \$2,435,299

NOTE: Additional Coronavirus Aid, Relief and Economic Security Act funds were supported by excess appropriation available in the School Operating Fund.

Summary financial statistics

1. Actual FY 2021 revenues in the school operating fund were \$187,866,585.
2. Actual FY 2021 expenses and encumbrances totaled \$183,147,757.
3. Obligations for restricted programs valued at \$454,276 are a part of the year-end surplus and are reserved for appropriation to FY 2022.
4. An unobligated amount of \$4,264,552 remained at year-end.

Key factors contributing to the school operating fund unobligated surplus are shown in the chart below.

	Budget	Actual	Variance
State sales tax revenue	\$ 16,867,866	\$ 18,155,437	\$ 1,287,571
Budgetary savings in payroll expenditures	\$144,794,378	\$142,605,151	\$ 2,189,227*
Budgetary savings in schools and departmental expenditures	\$ 41,330,360	\$ 40,542,606	\$ 787,754
Unobligated Surplus for FY 2021			\$ 4,264,552

*Realized higher than normal savings in payroll expenditures due to COVID-19.

The remaining portion of this section explains the financial activity and resulting variances.

Understanding the Operating Fund Variances

The financial statement for the School Operating Fund is presented in a format reflecting two components of financial activity: unrestricted and restricted programs. The majority of the school division’s programs and operations are funded by state and local (county) funds in the unrestricted component. While the school division must maintain minimum standards of quality with a mandated local match in most cases, the local school board allocates those funds with discretion aligned to planning goals. Therefore, the expenditures in this component are referred to as unrestricted.

The restricted program section shows the activity of grant funds received for specific use on designated programs. The budget and related financial activity align with the grant award amounts and spending period, creating budget to actual variances which could be misunderstood as local surpluses or deficits. For this reason, the format shown is designed to assist the reader with the distinction between the two.

Summary of Revenues and Expenditures

Unrestricted revenues exceeded expenditures by \$4,529,638 [line 11]. The variance for each revenue source and expenditure category is described in the following text. This amount is in addition to \$189,190 in restricted program variances [line 14] resulting in the total operating fund surplus of \$4,718,828 [line 15], which is reduced by \$454,276 [line 16] in carry-forward obligations. The bottom-line result is \$4,264,552 [line 17] in unobligated surplus for FY 2021.

Unrestricted Revenues: \$174,302,272 [line 6]

Local Sources [line 1]

- FCPS received \$641,551 in miscellaneous local revenue including fees and charges to students and the public, billings to other agencies, gifts and donations, rebates, refunds, and rental charges for the use of school division facilities. Funds received from these sources were less than projected by \$78,775.

Commonwealth [line 2]

- FCPS received \$83,657,624 in state revenue including Standards of Quality (SOQ) funds, sales tax receipts, incentive, categorical, lottery, and some miscellaneous funds were more than budgeted by \$610,557.
- Sales tax funding was more than budgeted by \$1,287,571 due to better than projected sales tax collections.
- State funding to support regional special educational programs was \$689,509 less than expected due to less students qualifying for reimbursement.
- All other state funding received was more than budgeted by \$12,495.

Federal Government [line 3]

- FCPS received \$2,762 in unrestricted, federal revenue. A small amount of funding is provided each year based on the amount of federal land in the county. There is no notable variance in this section.

Local Government and Transfers [lines 4-5]

- FCPS received \$90,000,334 from the County’s General Fund – local government dollars. This total includes the prior year encumbrance and grant obligations, as well as the current year funding support from the local governing body.

School Operating Fund – Continued

Unrestricted Expenditures: \$169,772,634 [line 10]

Instruction [line 7]

- FCPS expended \$122,454,808 for costs associated with classroom instruction, student support services, library and media services, instructional support services, and school administrative offices in the areas of regular, special, vocational, and gifted education, and the other categories of instruction. Sixty-seven percent of all expenditures are in this category. The positive variance of \$1,560,505 is attributable to expenditure savings in personnel, school budgets, and instructional departments.

Instructional and Administrative Technology [line 8]

- FCPS expended \$10,558,807 for costs associated with division technology – instructional, administrative, and operational categories. Six percent of all expenditures are in this category. Savings in employee compensation in other categories provided a transfer of funds to support technology equipment replacements. The residual positive variance of \$131,104 is attributable to personnel cost savings.

Support Services [line 9]

- FCPS expended \$36,759,019 for costs associated with supporting the operations of the school division, including administration, student attendance and health, transporting students, and maintaining facilities. Twenty percent of all expenditures are in this category. Savings in employee compensation and departmental budgets in other categories provided a transfer of funds to address facilities maintenance projects and support operational costs accounted for in the School Nutrition Fund. The residual \$1,574,862 positive variance is due to personnel, vehicle fuel, and utility savings.

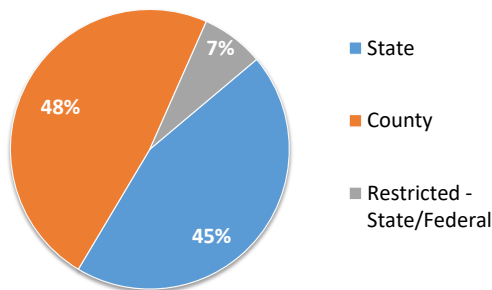
Restricted Program Revenues and Expenditures [lines 12 - 14]

Restricted Programs provide funding for specific initiatives. The majority of these revenues are based upon certain student populations or capabilities. Restricted program funding is associated with spending criteria as well as reporting criteria. The vast majority of restricted revenues come from the federal government, but a few are from state or miscellaneous sources. All funds received from the Coronavirus Aid, Relief and Economic Security Act (CARES) are included in this category. Restricted program revenues totaled \$13,564,313 for FY 2021, and program expenditures totaled \$13,375,123. The resulting positive balance of \$189,190 represents CARES funds received for prior year qualifying COVID-19 expenditures offset by additional local funds toward other restricted programs.

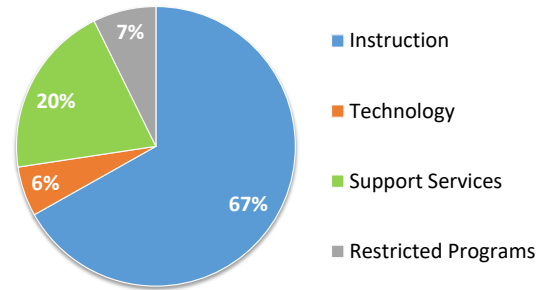
FY 2021 Operating Surplus (Revenues Over Expenditures) \$4,718,828 [lines 15-17]

The total operating surplus for FY 2021 of \$4,718,828 is reduced by the amount of revenue received for a special purpose, but has not yet been encumbered. These funds are obligations against the surplus funds, total \$454,276, and include: 1) \$21,746.51 for SOL Algebra Readiness, 2) \$50,134.77 for the Apple Federal Credit Union mentor teacher program, 3) \$52,596.22 for eRate, 4) \$50,904.40 for Project Graduation, 5) \$5,479.92 for Virginia Tiered Systems of Support, 6) \$272,230.80 for Learning Loss, and 7) \$1,183.50 for the VA Star program. A separate appropriation request will be submitted for these amounts to be approved by the Board of Supervisors. The unobligated surplus for FY 2021 is \$4,264,552.

Sources of Funds - \$187.9M



Uses of Funds - \$183.2M



Frederick County Public Schools
School Operating Fund
 Year Ended June 30, 2021

	[a] 2019-20 Actual*	[b] 2020-21 Original Budget	[c] 2020-21 Adjusted Budget	[d] 2020-21 Actual*	[e] Variance from Adj. Budget
SUMMARY					
Revenue from Local/Other Sources	\$ 896,186	\$ 1,080,326	\$ 4,493,177	\$ 4,254,686	\$ (238,491)
Revenue from the Commonwealth	82,997,559	86,932,369	85,036,720	85,457,220	420,499
Revenue from the Federal Government	4,864,044	5,439,792	9,919,041	8,154,346	(1,764,696)
Revenue from Local Governing Body	87,018,567	88,307,934	90,000,334	90,000,334	-
[A] TOTAL REVENUES	\$ 175,776,356	\$ 181,760,421	\$ 189,449,273	\$ 187,866,585	\$ (1,582,688)
Instruction	\$ 121,997,148	\$ 127,694,390	\$ 124,015,313	\$ 122,454,808	\$ 1,560,505
Instruction - Restricted Programs	6,884,519	10,278,052	16,410,168	13,375,123	3,035,045
Technology - Instructional & Administrative	9,949,052	8,377,581	10,689,911	10,558,807	131,104
Support Services	34,673,717	35,410,399	38,333,881	36,759,019	1,574,862
[B] TOTAL EXPENDITURES	\$ 173,504,435	\$ 181,760,421	\$ 189,449,273	\$ 183,147,757	\$ 6,301,516
* Actual fiscal year expenditures includes encumbrances					
[C] REVENUE OVER EXPENDITURES	\$ 2,271,921	\$ -	\$ -	\$ 4,718,828	
[D] Obligated Funds-Special Programs	\$ 294,943			\$ 454,276	
[E] LOCAL FUNDS UNOBLIGATED AT JUNE 30	\$ 1,976,978			\$ 4,264,552	
[F] Percentage Surplus of Total Budget	1.12%			2.25%	

Unrestricted Revenues

[1] Revenue from Local Sources	\$ 688,550	\$ 720,326	\$ 720,326	\$ 641,551	\$ (78,775)
[2] Revenue from Commonwealth	\$ 81,499,219	\$ 83,021,918	\$ 83,047,067	\$ 83,657,624	\$ 610,557
a Standards of Quality (SOQ)	55,301,600	57,990,174	53,964,705	53,964,705	-
b Sales Tax	16,470,768	16,867,866	16,867,866	18,155,437	1,287,571
c Incentive Accounts	2,910,160	544,000	544,000	544,000	-
d Categorical	80,966	79,132	79,132	46,945	(32,187)
e Lottery-Funded Programs	6,486,704	7,360,746	11,407,504	10,759,412	(648,092)
f Miscellaneous State	249,020	180,000	183,860	187,124	3,264
[3] Revenue from Federal Government	\$ 3,006	\$ 5,000	\$ 5,000	\$ 2,762	\$ (2,238)
[4] Transfers/ CarryOver/ Prior Year Encumbrances	\$ 573,402	\$ -	\$ 1,692,400	\$ 1,692,400	\$ -
[5] Local Funds-Board of Supervisors	\$ 86,445,165	\$ 88,307,934	\$ 88,307,934	\$ 88,307,934	\$ -
[6] Total Unrestricted Revenues	\$ 169,209,342	\$ 172,055,178	\$ 173,772,727	\$ 174,302,272	\$ 529,545

Unrestricted Expenditures

[7] Instruction	\$ 121,997,148	\$ 127,694,390	\$ 124,015,313	\$ 122,454,808	\$ 1,560,505
a Regular Education	89,723,771	93,719,657	90,538,900	89,817,867	721,033
b Special Education	21,509,120	22,728,544	22,371,773	21,989,908	381,865
c Vocational Education	8,122,601	8,455,461	8,314,210	8,090,535	223,675
d Gifted Education	1,010,819	1,144,889	1,143,755	1,062,070	81,685
e Other Education	1,425,533	1,455,342	1,493,741	1,341,955	151,786
f Summer School	173,741	171,550	132,640	132,640	-
g Adult Education	17,227	17,200	18,548	18,548	-
h Non-district Program	14,336	1,747	1,747	1,286	461
[8] Instructional & Administrative Technology	\$ 9,949,052	\$ 8,377,581	\$ 10,689,911	\$ 10,558,807	\$ 131,104
a Instructional Technology	3,442,989	1,786,151	3,672,894	3,639,309	33,584
b Instructional Support Technology	3,737,264	3,998,537	3,948,053	3,892,797	55,256
c Administrative & Operations Support Technology	2,768,799	2,592,893	3,068,964	3,026,701	42,263
[9] Support Services	\$ 34,673,717	\$ 35,410,399	\$ 38,333,881	\$ 36,759,019	\$ 1,574,862
a Administration, Attendance & Health	7,217,805	7,664,588	7,748,337	7,682,658	65,680
b Pupil Transportation Services	10,063,387	10,687,528	10,146,406	9,256,122	890,284
c Operation and Maintenance	14,364,887	15,496,640	16,569,880	15,976,501	593,380
d School Nutrition Services	583,090	2,000	-	-	-
e Facilities	1,867,466	432,279	1,499,065	1,473,574	25,491
f Fund Transfers	577,082	1,127,364	2,370,193	2,370,166	27
[10] Unrestricted Expenditures	\$ 166,619,916	\$ 171,482,369	\$ 173,039,105	\$ 169,772,634	\$ 3,266,471
[11] Unrestricted Revenue Over/(Under) Expense	\$ 2,589,425			\$ 4,529,638	

School Operating Fund
Year Ended June 30, 2021

	[a] 2019-20 Actual*	[b] 2020-21 Original Budget	[c] 2020-21 Adjusted Budget	[d] 2020-21 Actual*	[e] Variance from Adj. Budget
Restricted Programs Revenue					
Revenue from County/Local/Other Sources	\$ 207,635	\$ 360,000	\$ 3,772,851	\$ 3,613,135	\$ (159,717)
a eRate Program	23,554	60,000	60,000	20,836	(39,164)
b Bridges to Success-Apple Federal CU	35,000	50,000	50,000	-	(50,000)
c Claude Moore Foundation	88,081	-	100,004	31,146	(68,858)
d VA Star	1,000	-	-	-	-
e Virginia Printing Foundation	60,000	-	-	-	-
f Coronavirus Aid Relief & Economic Security	-	-	3,561,152	3,561,152	-
g Excess Appropriation	-	250,000	1,695	-	(1,695)
Revenue from Commonwealth	\$ 1,498,340	\$ 3,910,451	\$ 1,989,653	\$ 1,799,595.29	\$ (190,058)
a Regional Juvenile Detention Center	612,492	650,000	671,810	495,010	(176,800)
b Special Education - In-Jail	100,481	107,000	111,301	109,683	(1,618)
c Early Reading Intervention	267,473	269,851	250,576	250,576	-
d SOL Algebra Readiness	124,674	140,577	138,563	138,563	-
e Virginia Preschool Initiative	208,447	223,181	223,181	200,863	(22,318)
f Learning Loss	-	-	349,313	349,313	-
g Other Special State Programs	184,773	188,336	244,910	255,587	10,677
h Excess Appropriation	-	2,331,506	-	-	-
Revenue from Federal Government	\$ 4,861,038	\$ 5,434,792	\$ 9,914,041	\$ 8,151,583	\$ (1,762,458)
a Title I, Part A	1,387,365	1,450,000	1,776,146	1,294,205	(481,941)
b Title I, Part D	46,535	61,251	147,975	70,904	(77,071)
c Title II, Part A Improve Teacher Quality	409,502	425,606	402,008	307,422	(94,585)
d Title III, Part A LEP	89,057	110,590	128,865	46,337	(82,528)
e Title IV, Part A	150,609	104,043	118,599	42,715	(75,884)
f Title VI-B IDEA Regular	2,515,701	2,869,000	3,109,633	3,037,429	(72,204)
g Title VI-B IDEA Preschool	48,667	49,211	49,211	49,211	-
h Perkins Vocational	169,635	165,091	189,144	189,244	100
i Virginia Preschool Initiative Plus	43,967	-	-	-	-
j McKinney Vento	-	-	33,000	13,353	(19,647)
k Coronavirus Aid Relief & Economic Security - ESSERF	-	-	1,524,162	665,464	(858,698)
l Coronavirus Aid Relief & Economic Security - CRF	-	-	2,435,300	2,435,300	-
m Other Miscellaneous Grants	-	-	-	-	-
n Excess Appropriation	-	200,000	-	-	-
[12] Total Restricted Revenues	\$ 6,567,014	\$ 9,705,243	\$ 15,676,546	\$ 13,564,313	\$ (2,112,233)
Restricted Program Expenditures					
a eRate Program	-	60,000	105,061	13,301	91,760
b Bridges to Success - Apple Federal CU	41,488	50,000	78,818	28,683	50,135
c Claude Moore Foundation	88,081	-	100,004	31,146	68,858
d Chain of Checks-Mental Health	40,213	-	-	-	-
e VA Star	1,687	-	1,184	-	1,184
f Virginia Printing Foundation	60,000	-	-	-	-
g Regional Juvenile Detention Center	604,658	650,000	671,810	491,784	180,026
h Special Education - In-Jail	100,481	107,000	111,301	109,683	1,618
i Early Reading Intervention	304,121	458,930	426,150	328,362	97,788
j SOL Algebra Readiness	243,067	330,000	363,342	341,596	21,747
k Virginia Preschool Initiative & Plus	457,170	460,000	460,000	446,696	13,304
l Learning Loss	-	-	349,313	77,082	272,231
m Other Special State Programs	175,348	195,035	315,508	259,235	56,273
n Title I, Part A	1,387,365	1,450,000	1,776,146	1,294,205	481,941
o Title I, Part D	46,535	61,251	147,975	70,904	77,071
p Title II, Part A Improve Teacher Quality	409,502	425,606	402,008	307,422	94,585
q Title III LEP	89,057	110,590	128,865	46,337	82,528
r Title IV, Part A	150,609	104,043	118,599	42,715	75,884
s Title VI-B	2,515,701	2,869,000	3,109,633	3,037,429	72,204
t Perkins Vocational	169,435	165,091	189,144	189,144	-
u Coronavirus Aid Relief & Economic Security	-	-	7,520,614	6,246,047	1,274,567
v McKinney Vento	-	-	33,000	13,353	19,647
w Excess Appropriation	-	2,781,506	1,695	-	1,695
[13] Total Restricted Expenditures	\$ 6,884,519	\$ 10,278,052	\$ 16,410,168	\$ 13,375,123	\$ 3,035,045
[14] Restricted Revenue Over/(Under) Expense	\$ (317,504)			\$ 189,190	
[15] All Revenue Over/(Under) Expense	\$ 2,271,921			\$ 4,718,828	
[16] Obligated Funds-Special Programs	294,943			454,276	
[17] LOCAL FUNDS UNRESTRICTED AND UNOBLIGATED AT JUNE 30	\$ 1,976,978			\$ 4,264,552	

School Nutrition Fund

During the FY 2021, the school nutrition program operated under the National School Lunch Program Seamless Summer Option to provide access to nutritious meals while minimizing potential exposure to COVID-19. Under this program, student meal payments were not collected, meals were pre-packaged, and federal funds were the primary funding source.

The school nutrition fund completed FY 2021 with revenues in excess of expenditures of \$129,684, increasing the fund balance to support capital purchases in future years (such as cafeteria tables and equipment). A transfer from the School Operating Fund supported operational costs as federal meal reimbursements were less than the true cost to provide meals safely to students.

On average, 48 percent of students participated in the food service program when they received in-person instruction under the hybrid learning model. The program received federal reimbursements on 369,065 breakfasts and 630,060 lunches. The average federal reimbursement rate per meal was \$3.07. The average cost per meal was \$4.21.

Revenue Variances:

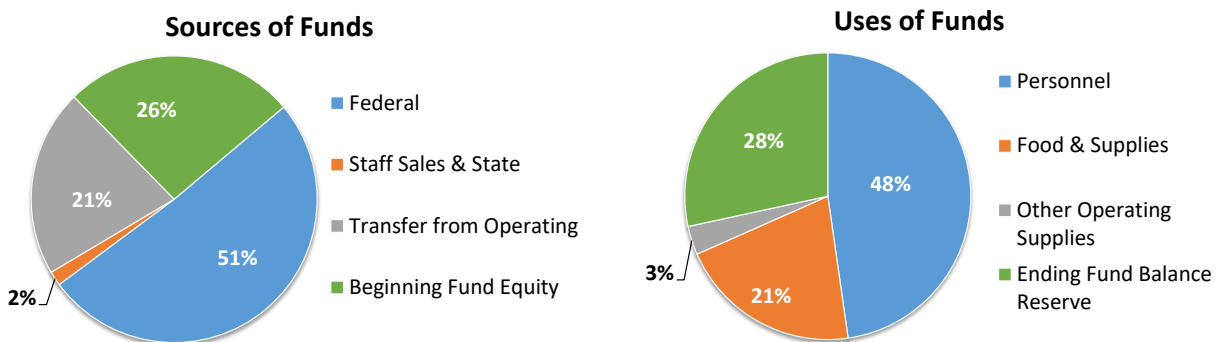
Compared to budget, revenues were \$1,569,685 less than expected. Full-priced lunch, other and adult sales were \$1,521,595 less than budget due to operating under Seamless Summer Option. A transfer of \$1,272,802 from the School Operating Fund subsidized operational costs and prior year uncollectible student meal charges (federal guidelines prevent using school nutrition funds for uncollected student account balances).

Expenditure Variances:

Compared to budget, expenditures were \$3,274,597 less than expected. \$1,575,228 of the total expenditure variance represents excess appropriation of prior year fund balance. The excess appropriation is carried forward to use if needed. The other operational variances are the result of the following:

- Labor cost was \$190,988 less than planned due to position vacancies and hiring freeze.
- Food and supply costs were \$1,263,819 less than budget due to less meals served under the hybrid learning model.
- All other expenses ended the year with a positive variance of \$244,562.

The fund ended the fiscal year with \$1,707,589 in fund balance. Of this amount, \$574,207 is the inventory value which is non-spendable. The fund balance is within best practice amounts, averaging three months of operating expenses. Fund balance is carried-forward to the next fiscal year for school nutrition operations.



Frederick County Public Schools
School Nutrition Fund
Year Ended June 30, 2021

	[a] Actual <u>2018-19</u>	[b] Actual <u>2019-20</u>	[c] Adjusted Budget <u>2020-21</u>	[d] Actual <u>2020-21</u>	[e] Variance from Adj Budget
[1] Beginning Balance July 1	\$ 2,640,430	\$ 1,784,819	\$ 1,575,228	\$ 1,577,904	\$ 2,676
Revenues:					
[2] Interest on Bank Deposits	\$ 27,552	\$ 12,678	\$ 27,552	\$ 1,128	\$ (26,424)
[3] Type A Lunches	1,483,929	1,125,808	838,155	-	(838,155)
[4] Breakfast Program	187,790	149,501	-	-	0
[5] All Other Sales and Adults	634,469	484,582	638,816	18,080	(620,737)
[6] Other Receipts	65,684	61,017	71,451	8,747	(62,704)
[7] State School Food Payments	107,190	112,328	115,090	70,489	(44,601)
[8] Federal Meals Reimbursement	2,712,947	2,615,295	3,042,650	3,065,585	22,935
[9] Transfers From School Operating	19,411	39,717	1,272,802	1,272,802	-
[10] Total Revenues	\$ 5,238,972	\$ 4,600,926	\$ 6,006,516	\$ 4,436,831	\$ (1,569,685)
Total Revenues and Beginning Balance	\$ 7,879,402	\$ 6,385,745	\$ 7,581,744	\$ 6,014,736	
Expenditures:					
[11] Salaries	\$ 1,951,786	\$ 1,850,401	\$ 2,148,591	\$ 2,068,964	\$ 79,628
[12] Fringe Benefits	790,966	790,456	913,399	802,039	111,360
[13] Contractual Services	78,712	163,876	82,758	68,619	14,139
[14] Utilities, Travel and Misc	75,320	88,755	134,075	126,035	8,040
[15] Food and Supplies	2,303,493	1,883,269	2,505,309	1,241,490	1,263,819
[16] Capital Outlay	894,307	31,083	222,383	-	222,383
[17] Planned Carryforward to Next Year	-	-	1,575,228	-	1,575,228
[18] Total Expenditures	\$ 6,094,582	\$ 4,807,841	\$ 7,581,744	\$ 4,307,147	\$ 3,274,597
[19] Revenue Over / (Under) Expenditures	\$ (855,610)	\$ (206,915)	\$ -	\$ 129,684	
[20] Ending Balance June 30	<u>\$ 1,784,819</u>	<u>\$ 1,577,904</u>	<u>\$ -</u>	<u>\$ 1,707,589</u>	
[21] Balance Nonspendable, Inventory	\$ 279,516	\$ 331,400		\$ 574,207	
[22] Balance Committed	\$ 1,505,303	\$ 1,246,504		\$ 1,133,382	

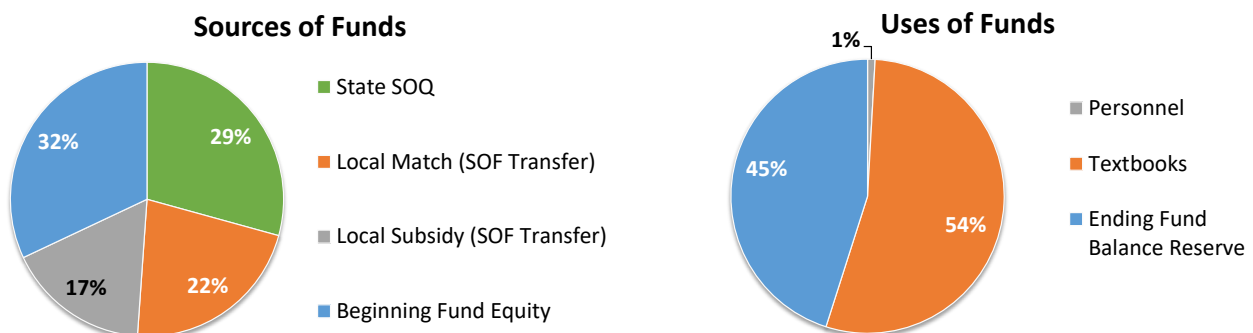
School Textbook Fund

The textbook fund completed the year with revenues in excess of expenditures of \$371,763, resulting in an ending fund balance of \$1,277,941. Typically, the primary source of revenue for this fund comes from the Standards of Quality funding provided by the state and a local required match. The state funds require a local match equal to the composite index percentage and are provided through a transfer from the School Operating Fund. For FY 2021, a local subsidy of funds in addition to the local required match was transferred from the School Operating Fund to support the textbook adoption schedule.

Beginning fund balance for the School Textbook Fund was \$906,178. Revenues plus the beginning fund balance provide for the total available funds of \$2,835,246. For FY 2021, state funds of \$829,246 plus \$1,097,364 in local matching and subsidy funds, and \$2,457 in miscellaneous receipts for interest and fees totaled \$1,929,068 in revenue.

Textbook purchases replaced worn textbooks, provided new science textbooks for all levels, and provided new English textbooks for high schools. Textbook purchases can be either hard copy or digital formats. Total expenditures on textbooks and a part-time employee to manage the textbook inventory equaled \$1,557,304 for the year.

The textbook fund balance increases and decreases over time as it supports the year-to-year disbursements driven by the timing of required textbook adoptions. Textbook fund balance is committed to the next fiscal year to support future textbook adoptions.



Frederick County Public Schools
School Textbook Fund
 Year Ended June 30, 2021

	[a] Actual 2018-19	[b] Actual 2019-20	[c] Adjusted Budget 2020-21	[d] Actual 2020-21	[e] Variance from Adj Budget
[1] Beginning Balance July 1	\$ 2,911,443	\$ 1,932,045	\$ 864,136	\$ 906,178	\$ 42,042
Revenues:					
[2] Interest on Bank Deposits	\$ 39,065	\$ 12,787	\$ 20,000	\$ 2,477	\$ (17,523)
[3] Sale of Textbooks/ Lost Fees	1,552	472	6,500	(20)	(6,520)
[4] State Reimbursements	825,960	841,202	883,240	829,246	(53,994)
[5] Transfers From Other Funds	536,298	537,365	1,097,364	1,097,364	-
[6] Total Revenues	\$ 1,402,875	\$ 1,391,826	\$ 2,007,104	\$ 1,929,068	\$ (78,036)
Total Revenues and Beginning Balance	\$ 4,314,318	\$ 3,323,872	\$ 2,871,240	\$ 2,835,246	
Expenditures:					
[7] Salaries	\$ 19,183	\$ 19,721	\$ 19,722	\$ 19,721	\$ 1
[8] Fringe Benefits	5,057	5,183	5,382	5,376	6
[9] Contractual Services	-	-	2,250	2,247	3
[10] Payments to Publishers	2,358,033	2,392,791	1,599,152	1,529,961	69,191
[11] Planned Carryforward to Next Year	-	-	1,244,734	-	1,244,734
[12] Total Expenditures	\$ 2,382,272	\$ 2,417,694	\$ 2,871,240	\$ 1,557,304	\$ 1,313,936
[13] Revenues Over / (Under) Expenditures	\$ (979,398)	\$ (1,025,868)	\$ (864,136)	\$ 371,763	\$ 1,235,899
[14] Ending Balance June 30	<u>\$ 1,932,045</u>	<u>\$ 906,178</u>	<u>\$ -</u>	<u>\$ 1,277,941</u>	
[15] Balance Committed	\$ 1,932,045	\$ 906,178		\$ 1,277,941	

School Capital Projects Fund

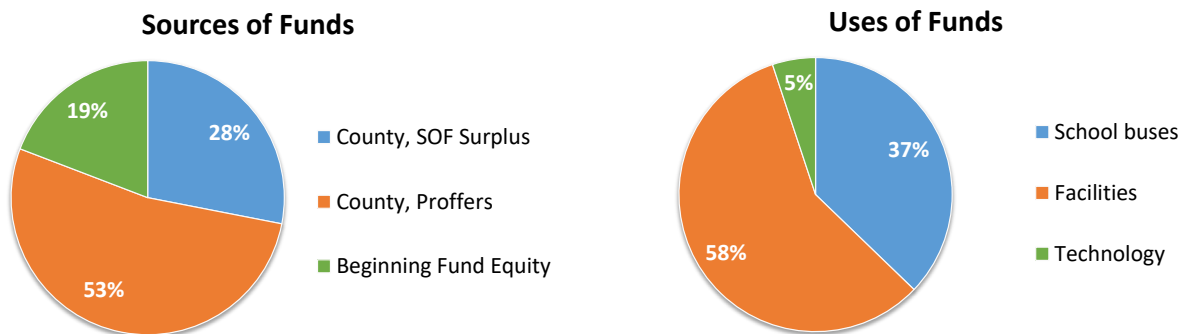
The school capital projects fund is for the purchase of capital items not provided for in the annual school operating fund. This fund typically receives revenue from the local governing body through direct appropriation or through the transfer of funds from prior year school operating fund remaining balances.

FCPS used the beginning fund balance of \$1,352,825, a transfer of \$5,692,878 in proffer funds from the county and \$16,963 from the sale of dirt at the Jordan Springs Elementary construction site to purchase the following items/projects related to student transportation, technology, and facilities:

- 19 school buses
- Technology devices
- Sherando High School stage sound and lighting replacement and student parking lot improvement projects
- James Wood High School heat pump and roof replacements
- Stonewall Elementary School roof replacement
- Millbrook High School EPA MS4 stormwater improvements
- Phase 2 safety and security measures at various schools
- Orchard View Elementary School partial roof replacement
- Apple Pie Ridge Elementary School HVAC cooling tower, site development and playground replacements
- Middletown Elementary School HVAC chiller replacement and humidity control upgrades
- James Wood Middle School roof replacement
- Dowell J. Howard electrical lighting upgrades
- Northwestern Regional Educational Program bus canopy roof replacement
- Fire alarm replacements at Northwestern Regional Educational Program, Redbud Run Elementary, Orchard View Elementary and Sherando High Schools

As of June 30, 2021, facilities items/projects were in various stages of planning, completion, or payment. The balance of \$2,103,140 will carry forward into FY 2022.

Some of the items listed above should be supported by a sufficient funding level in the operating fund because they are part of the larger scope of the annual operating responsibilities of the school division. Restoration of such funding in the operating budget will allow this fund to return to the practice of using it for special projects outside the operating fund norm, yet too small in scope for the construction fund.



Frederick County Public Schools
School Capital Projects Fund
 Year Ended June 30, 2021

	[a]	[b]	[c]	[d]	[e]
	<u>Actual</u>	<u>Actual</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>
	<u>2018-19</u>	<u>2019-20</u>	<u>Budget</u>	<u>2020-21</u>	<u>from</u>
			<u>2020-21</u>		<u>Adj Budget</u>
[1] Beginning Balance July 1	\$ 1,397,186	\$ 1,889,268	\$ 1,370,417	\$ 1,352,825	\$ (17,592)
Revenues:					
[2] Other Receipts	\$ -	\$ -	\$ 16,963	\$ 16,963	\$ -
[3] Local Funds - Frederick County	3,564,000	5,040,663	5,692,878	5,692,878	-
[4] Transfers from Other Funds	-	-	-	-	-
[5] Total Revenues	\$ 3,564,000	\$ 5,040,663	\$ 5,709,841	\$ 5,709,841	\$ -
Total Revenues and Beginning Balance	\$ 4,961,186	\$ 6,929,931	\$ 7,080,257	\$ 7,062,665	
Expenditures:					
[6] Capital Outlay	\$ 3,071,919	\$ 5,577,106	\$ 7,080,257	\$ 4,959,526	\$ 2,120,732
[7] Total Expenditures	\$ 3,071,919	\$ 5,577,106	\$ 7,080,257	\$ 4,959,526	\$ 2,120,732
[8] Ending Balance June 30	\$ 1,889,268	\$ 1,352,825	\$ -	\$ 2,103,140	
[9] Balance Reserve for Encumbrances	\$ 589,268	\$ 687,379		\$ 1,171,792	
[10] Balance Committed	\$ 1,300,000	\$ 665,446		\$ 931,348	

Construction Fund

The active construction projects for FY 2021 were construction of Jordan Springs Elementary School and replacement Robert E. Aylor Middle School, and design of Indian Hollow Elementary and James Wood High School construction projects.

A project-to-date summary is shown below and is provided in a different format on the financial statement. The amounts shown in bold represent active project balances at year-end, which will be automatically re-appropriated in the next fiscal year to continue the project.

Jordan Springs Elementary School:

Beginning project amount	\$ 28,500,000.00
Expenditures through June 30, 2021	\$ (26,879,634.02)
O/S Encumbrances @ June 30, 2021	\$ <u>(264,472.21)</u>
Remaining project balance	\$ <u>1,355,893.77</u>

Cash received – bond proceeds	\$ 24,385,000.00
Cash received – premium proceeds	\$ 2,191,634.80
Cash received – interest earnings	\$ 609,986.52
Cash received – other sources	\$ 1,500,000.00
Cash transferred to other projects	\$ (945,622.85)
Cash disbursed for project	\$ (26,875,460.35)
Accounts Payable @ June 30, 2021	\$ <u>(4,173.67)</u>
Cash/A/P balance @June 30, 2021	\$ <u>861,364.45</u>

Fourth High School:

Beginning project amount	\$ 6,000,000.00
Expenditures through June 30, 2021	\$ (5,372,281.60)
O/S Encumbrances @ June 30, 2021	\$ <u>(185,504.85)</u>
Remaining project balance	\$ <u>442,213.55</u>

Cash received – bond proceeds	\$ 2,734,850.00
Cash received – premium proceeds	\$ 209,216.97
Cash received – interest earnings	\$ 4,733.58
Cash transferred – undesignated fund	\$ 2,500,000.00
Cash received from other projects	\$ 230,199.17
Cash disbursed for project	\$ (5,372,281.60)
Accounts Payable @ June 30, 2021	\$ -
Cash/A/P balance @June 30, 2021	\$ <u>306,718.12</u>

Indian Hollow Elementary Remediation:

Beginning project amount	\$ 12,020,000.00
Expenditures through June 30, 2021	\$ (2,250.00)
O/S Encumbrances @ June 30, 2021	\$ -
Remaining project balance	\$ <u>12,017,750.00</u>

Cash received – bond proceeds	\$ 5,055,000.00
Cash received – premium proceeds	\$ 748,195.00
Cash received – interest earnings	\$ 686.49
Cash disbursed for project	\$ -
Accounts Payable @ June 30, 2021	\$ <u>(2,250.00)</u>
Cash/A/P balance @June 30, 2021	\$ <u>5,801,631.49</u>

Replacement Robert E. Aylor Middle School:

Beginning project amount	\$ 48,700,000.00
Expenditures through June 30, 2021	\$ (44,001,528.97)
O/S Encumbrances @ June 30, 2021	\$ <u>(4,405,772.34)</u>
Remaining project balance	\$ <u>292,698.69</u>

Cash received – bond proceeds	\$ 41,695,000.00
Cash received – premium proceeds	\$ 4,574,923.05
Cash received – interest earnings	\$ 329,698.95
Cash received – other sources	\$ -
Cash transferred from other projects	\$ 1,000,000.00
Cash disbursed for project	\$ (42,203,066.28)
Accounts Payable @ June 30, 2021	\$ <u>(1,798,462.69)</u>
Cash/A/P balance @June 30, 2021	\$ <u>3,598,093.03</u>

Armel Addition:

Beginning project amount	\$ 500,000.00
Expenditures through June 30, 2021	\$ (471,563.00)
O/S Encumbrances @ June 30, 2021	\$ <u>(7,770.00)</u>
Remaining project balance	\$ <u>20,667.00</u>

Cash received – bond proceeds	\$ -
Cash received – premium proceeds	\$ -
Cash received – interest earnings	\$ -
Cash received from other projects	\$ 500,000.00
Cash disbursed for project	\$ (471,563.00)
Accounts Payable @ June 30, 2021	\$ -
Cash/ A/P balance as of June 30, 2021	\$ <u>28,437.00</u>

James Wood High School Renovation:

Beginning project amount	\$ 72,844,000.00
Expenditures through June 30, 2021	\$ (12,750.00)
O/S Encumbrances @ June 30, 2021	\$ -
Remaining project balance	\$ <u>72,831,250.00</u>

Cash received – bond proceeds	\$ 3,140,000.00
Cash received – premium proceeds	\$ 463,845.95
Cash received – interest earnings	\$ 426.31
Cash disbursed for project	\$ -
Accounts Payable @ June 30, 2021	\$ <u>(12,750.00)</u>
Cash/ A/P balance as of June 30, 2021	\$ <u>3,591,522.26</u>

Frederick County Public Schools
Construction Funds
Year Ended June 30, 2021

	[a] Project Budget	[b] Prior Years' Receipts	[c] Actual 2020-21	[d] Cummulative Project Receipts		
[1] Beginning Balance July 1			\$ 22,978,713			
Revenues:						
[2] Interest Income	\$ -	\$ 905,907	\$ 39,625	\$ 945,532		
[3] Proceeds from Bond Sale	165,064,000	61,578,585	23,409,864	84,988,449		
[4] Other Receipts	3,500,000	5,010,756	(16,963)	4,993,793		
[5] Miscellaneous	-	-	-	-		
[6] Total Revenues	\$ 168,564,000	\$ 67,495,248	\$ 23,432,526	\$ 90,927,774		
	[a] Project Budget	[b] Prior Years' Expenditures	[c] Actual 2020-21	[d] Cummulative Project Expenditures	[e] Outstanding Encumbrances	[f] Remaining Project Balance
Expenditures:						
[7] Jordan Springs Elementary School	\$ 28,500,000	\$ 24,320,925	\$ 2,558,709	\$ 26,879,634	\$ 264,472	\$ 1,355,894
[8] Armel Elementary Additions	500,000	471,563	-	471,563	7,770	20,667
[9] Replacement Robert E Aylor Middle School	48,700,000	14,351,766	29,649,763	44,001,529	4,405,772	292,699
[10] Fourth High School - Land & Design	6,000,000	5,372,282	-	5,372,282	185,505	442,214
[11] Indian Hollow Wall Remediation & HVAC	12,020,000	-	2,250	2,250	-	12,017,750
[12] James Wood High School Renovation	72,844,000	-	12,750	12,750	-	72,831,250
[13] Total Expenditures	\$ 168,564,000	\$ 44,516,536	\$ 32,223,472	\$ 76,740,008	\$ 4,863,519	\$ 86,960,473
[14] Ending Balance June 30				<u>\$ 14,187,766</u>		

Debt Service Fund

The Debt Service Fund accounts for principal and interest payments on general obligation bonds sold through the Virginia Public School Authority to finance major school construction projects.

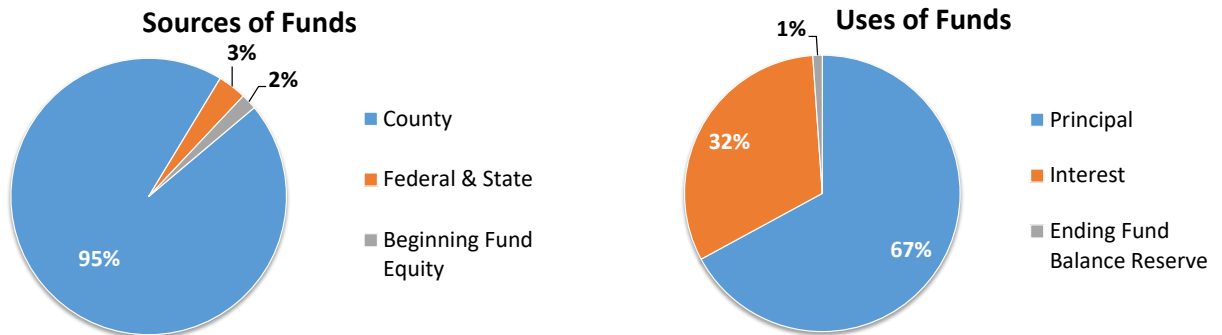
During the fiscal year, FCPS received \$322,760 in refinancing credits from VPSA and \$281,637 from the federal government as an interest rebate subsidy for the Qualified School Construction Bonds (QSCB) program. Additionally, \$17,085,531 was received from the county. These revenues plus the beginning fund balance were used for the principal, interest, and administrative expenses for the 32 active debt issues covering 11 construction projects amortized over 20 years.

The FY 2021 principal, interest, and management fee payments totaled \$17,823,711. The end of year fund balance is \$198,505 due to lower than expected interest payments and greater than expected refinancing credits. The fund balance will support FY 2022 debt obligations.

A summary of the outstanding indebtedness is shown below.

Outstanding debt at June 30, 2020	\$135,356,268
New debt incurred during FY 2021	\$ 20,485,000*
Principal payments on existing debt during FY 2021	<u>\$(12,078,540)</u>
Outstanding debt at June 30, 2021	<u>\$143,762,728</u>

**New debt incurred includes final borrowing for replacement Robert E. Aylor Middle School and first borrowings for Indian Hollow Elementary and James Wood High School construction projects.*



Frederick County Public Schools
Debt Service Fund
Year Ended June 30, 2021

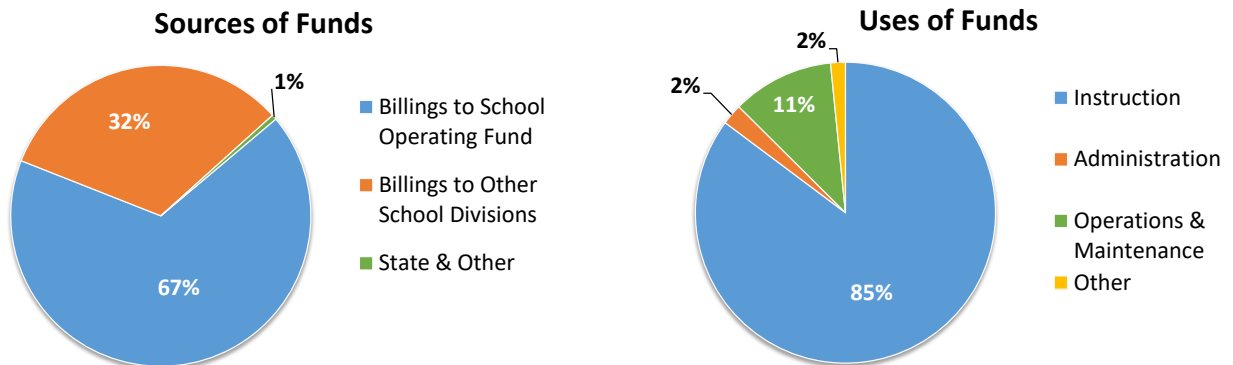
	[a] Actual 2018-19	[b] Actual 2019-20	[c] Adjusted Budget 2020-21	[d] Actual 2020-21	[e] Variance from Adj Budget
[1] Beginning Balance July 1	\$ 20,823	\$ 31,896	\$ 297,059	\$ 332,288	\$ 35,229
Revenues:					
[2] State VPSA Credits	\$ 157,162	\$ 304,896	\$ 298,860	\$ 322,760	\$ 23,900
[3] Federal - QSCB	279,055	279,948	275,782	281,637	5,855
[4] Local Funds - Frederick County	14,579,320	16,248,300	17,085,531	17,085,531	-
[5] Transfers from Other Funds	-	-	-	-	-
[6] Total Revenues	\$ 15,015,537	\$ 16,833,143	\$ 17,660,173	\$ 17,689,928	\$ 29,755
Expenditures:					
[7] Principal Payments	\$ 10,341,220	\$ 11,195,047	\$ 12,078,540	\$ 12,078,540	\$ -
[8] Interest Payments	4,643,493	5,315,504	5,853,692	5,721,921	131,771
[9] Miscellaneous	19,750	22,200	25,000	23,250	1,750
[10] Total Expenditures	\$ 15,004,463	\$ 16,532,751	\$ 17,957,232	\$ 17,823,711	\$ 133,521
[11] Transfers to Other Funds	\$ -	\$ -	\$ -	\$ -	
[12] Ending Balance June 30	<u>\$ 31,896</u>	<u>\$ 332,288</u>	<u>\$ -</u>	<u>\$ 198,505</u>	
[13] Balance Assigned	\$ 31,896	\$ 332,288		\$ 198,505	

Northwestern Regional Educational Programs (NREP) Funds

Frederick County Public Schools is the fiscal agent for the NREP program. The school divisions of Winchester City and Frederick and Clarke Counties fund the program along with some state dollars. The NREP program provides intense services to multiple disabled students, emotionally disabled students, autistic students, hearing impaired students, deaf/blind students, and preschoolers with various disabilities. The program also provides outreach services to daycares and homes, as well as occupational, physical, and speech therapy services. About 200 students receive services by this program; of which, 66 percent are FCPS students.

Total revenues were \$5,168,530 and were \$515,946 less than budgeted. This amount represents a reduction in the localities' contributions due to the distribution of the FY 2020 surplus of \$517,428, as well as a positive variance in interest earnings of \$1,482. Expenditure savings of \$1,118,285 were realized throughout the year. The residual surplus is \$552,330, which the localities will receive credit in FY 2022. The residual surplus is the result of vacancy and turnover savings in personnel.

The NREP textbook fund concluded the year with a fund balance of \$16,902. The fund balance is accumulated over time and is assigned to future disbursements driven by textbook adoption requirements.



Frederick County Public Schools
Northwestern Regional Educational Programs (NREP) Funds
 Year Ended June 30, 2021

	[a]	[b]	[c]	[d]	[e]
	Actual 2018-19	Actual 2019-20	Adjusted Budget 2020-21	Actual 2020-21	Variance from Adj Budget
OPERATING FUND					
Beginning Balance at July 1	\$ 453,144	\$ 166,885	\$ 567,437	\$ 517,428	\$ (50,009)
REVENUES:					
[1] Interest	\$ 13,832	\$ 3,472	\$ -	\$ 1,482	\$ 1,482
[2] Tuition	5,640	4,080	-	-	-
[3] Revenue from Commonwealth	26,000	26,000	26,000	26,000	-
[4] Revenue from Other Localities	25,680	22,390	-	-	-
[5] Local Funds -- Frederick County, Winchester City, and Clarke County	-	-	-	-	-
	<u>4,780,015</u>	<u>5,492,655</u>	<u>5,658,476</u>	<u>5,141,048</u>	<u>(517,428)</u>
[6] TOTAL REVENUES	\$ 4,851,167	\$ 5,548,596	\$ 5,684,476	\$ 5,168,530	\$ (515,946)
EXPENDITURES:					
[7] Instruction	\$ 4,244,065	\$ 4,282,245	\$ 4,699,623	\$ 4,370,308	\$ 329,315
[8] Administration, Attendance & Health	210,356	239,946	241,658	114,240	127,418
[9] Pupil Transportation Services	4,795	3,345	6,000	-	6,000
[10] Operations and Maintenance	622,542	593,934	632,039	567,534	64,505
[11] Food Services	-	-	-	-	-
[12] Fund Transfers/Contingency	-	-	577,437	10,000	567,437
[13] Technology	55,669	78,584	95,156	71,547	23,610
	<u>5,137,426</u>	<u>5,198,054</u>	<u>6,251,913</u>	<u>5,133,628</u>	<u>1,118,285</u>
[14] TOTAL EXPENDITURES	\$ 5,137,426	\$ 5,198,054	\$ 6,251,913	\$ 5,133,628	\$ 1,118,285
[15] Ending Balance at June 30	<u>\$ 166,885</u>	<u>\$ 517,428</u>	<u>\$ -</u>	<u>\$ 552,330</u>	
[16] Balance Committed	\$ 166,885	\$ 517,428		\$ 552,330	
TEXTBOOK FUND					
Beginning Balance at July 1	\$ 49,524	\$ 40,255	\$ 10,000	\$ 10,115	\$ 115
REVENUES:					
[1] Interest	\$ 758	\$ 201	\$ -	\$ 31	\$ 31
[2] Transfers from NREP Operating Fund	-	-	10,000	10,000	-
[3] TOTAL REVENUES	<u>\$ 758</u>	<u>\$ 201</u>	<u>\$ 10,000</u>	<u>\$ 10,031</u>	<u>\$ 31</u>
EXPENDITURES:					
[4] Payments for Textbooks	\$ 10,027	\$ 26,738	\$ 20,000	\$ 3,245	\$ 16,755
[5] Payments for Technology Software/Devices	-	3,602	-	-	-
[6] TOTAL EXPENDITURES	<u>\$ 10,027</u>	<u>\$ 30,341</u>	<u>\$ 20,000</u>	<u>\$ 3,245</u>	<u>\$ 16,755</u>
[7] Ending Balance at June 30	<u>\$ 40,255</u>	<u>\$ 10,115</u>	<u>\$ -</u>	<u>\$ 16,902</u>	
[8] Balance Committed	\$ 40,255	\$ 10,115		\$ 16,902	

Private Purpose Funds

The school division maintains a private-purpose endowment fund and a private-purpose income fund. The endowment fund activity includes contributions and management expenses associated with the principal or corpus. The income fund activity includes miscellaneous restricted donations, interest postings, disbursements, and fund transfers. Fund balances are brought forward each year into the next fiscal period.

The fund balance at June 30, 2021, is comprised of the following:

	Private-Purpose Endowment Balance	Private-Purpose Income Fund Balance
Armstrong Foundation Scholarship	\$224,861	\$ 10,275
Della Stine Scholarship	\$ 13,465	\$ 1,303
Clyde & Alfretta M. Logan Scholarship	N/A	\$ 15,000
Bright Futures Program	N/A	\$311,115
FCPS101	N/A	\$ 1,159
Preschool Donations	N/A	\$ 53,923
Total	\$238,326	\$392,775

Private-Purpose Endowment Funds

- Armstrong Foundation Scholarship Fund—This fund accounts for funds provided by the Armstrong Foundation. Earnings are used to provide scholarships to deserving students of the Frederick County, Virginia schools.
- Della Stine Scholarship—This fund accounts for funds provided by a private donor. Earnings on fund assets may be used to provide a scholarship to a deserving student who attended Dowell J. Howard Learning Center.

Private-Purpose Income Fund

- The Armstrong Foundation, Della Stine, and Clyde and Alfretta M. Logan Scholarship Funds are used for the restricted purpose of providing scholarships to students at the three Frederick County high schools. The two endowed funds are used to support the respective annual scholarship when interest income is insufficient.
- Bright Futures is a non-profit organization that helps schools connect student needs with resources that already exist in the community. Donated resources can be in the form of money, supplies, or time.
- FCPS101 is a community engagement program designed to provide community members an opportunity to learn more about FCPS operations, instructional, and administration services. Costs of this program are funded through private donations.
- The Preschool Donation is provided to support preschool program operational expenses.

Frederick County Public Schools
Private Purpose Funds
Year Ended June 30, 2021

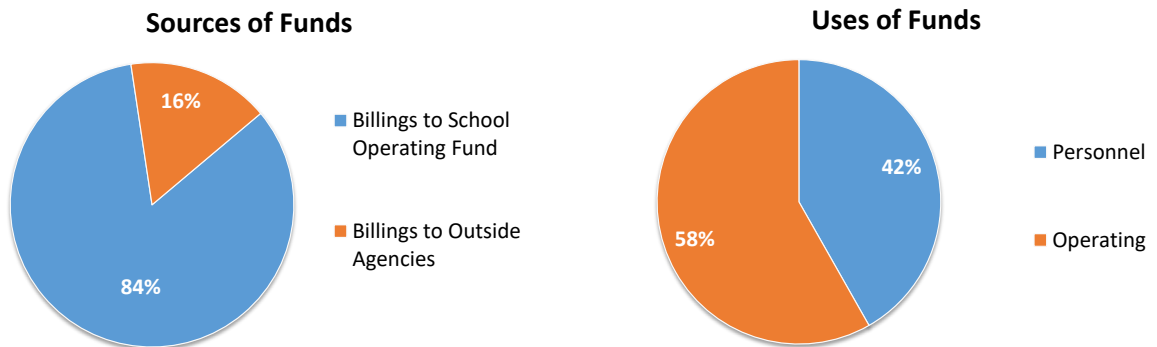
	[a] Private-Purpose Endowment FY19-20	[b] Private-Purpose Income FY19-20	[c] Private-Purpose Endowment FY20-21	[d] Private-Purpose Income FY20-21
[1] Beginning Balance July 1	\$ 238,326	\$ 206,622	\$ 238,326	\$ 344,553
REVENUES:				
[2] Interest on Bank Accounts	\$ -	\$ 5,681	\$ -	\$ 1,235
[3] Interest on Investments				
[4] Donations and Grants		228,184		160,424
[5] Transfers from Other Funds				
[6] Investment Earnings				
[7] TOTAL REVENUES	\$ -	\$ 233,865	\$ -	\$ 161,658
EXPENDITURES:				
[8] Personnel	\$ -	\$ 11,201	\$ -	\$ 11,146
[9] Scholarship Payments	-	500	-	33,000
[10] Services and Other Expenses	-	8,424	-	11,566
[11] Other Operating Supplies	-	72,066	-	35,136
[12] Instructional Supplies	-	3,067	-	629
[13] Technology Hardware	-	676	-	882
[14] Capital Outlay	-	-	-	21,077
[15] Transfers to Other Funds	-	-	-	-
[16] TOTAL EXPENDITURES	\$ -	\$ 95,934	\$ -	\$ 113,436
[17] Ending Balance June 30	<u>\$ 238,326</u>	<u>\$ 344,553</u>	<u>\$ 238,326</u>	<u>\$ 392,775</u>
[18] Balance Restricted	\$ 238,326	\$ 344,553	\$ 238,326	\$ 392,775

Consolidated Services Fund

The consolidated services fund accounts for the transaction activity associated with building services provided to county buildings and the Handley Regional Library, as well as vehicle services provided to the school division and outside agencies.

The transportation facility is located on Route 522 south and is equipped for fleet maintenance and fueling services to support the school division, some county offices and departments, and volunteer fire and rescue stations. The facility operations include vehicle repairs, tire changing, washing and fueling, and inspections. The facility is staffed by heavy-duty and light-duty mechanics. Most of the service mechanics hold Automotive Service Excellence (ASE) certifications in their respective fields. Fleet services are billed to user agencies on a cost recovery basis. The charges are comprised of full recovery of all direct and indirect expenses associated with the service provided.

FY 2021 revenues totaled \$2,553,181, and expenses totaled \$2,512,700. Revenues are over expenditures by \$40,481 and are added to fund balance. Ending fund balance of \$505,504 includes \$438,692 inventory value at fiscal yearend. The residual \$66,812 in fund balance is assigned and carried-forward to the next fiscal year to support consolidated services operation.



Frederick County Public Schools
Consolidated Services Fund
Year Ended June 30, 2021

	[a] <u>Actual 2018-19</u>	[b] <u>Actual 2019-20</u>	[c] <u>Adjusted Budget 2020-21</u>	[d] <u>Adjusted 2020-21</u>	[e] <u>Variance from Adj Budget</u>
Beginning Balance July 1	\$ 379,182	\$ 426,324	\$ 140,298	\$ 465,023	\$ 324,725
[1] Revenue:					
[2] Building Services					
Billings to Regional Library Board	\$ 7,518	\$ 11,046	\$ 9,000	\$ 1,619	\$ (7,381)
Billings to County Government	613	58	6,000	-	(6,000)
Sub-total Building Services	<u>\$ 8,130</u>	<u>\$ 11,104</u>	<u>\$ 15,000</u>	<u>\$ 1,619</u>	<u>\$ (13,381)</u>
[3] Vehicle Services					
Billings to FCPS	\$ 2,609,433	\$ 2,461,009	\$ 2,927,115	\$ 2,137,710	\$ (789,405)
Billings to Outside Agencies	446,278	380,691	516,870	413,136	(103,734)
Other Receipts	758	521	716	716	-
Sub-total Vehicle Services	<u>\$ 3,056,469</u>	<u>\$ 2,842,221</u>	<u>\$ 3,444,702</u>	<u>\$ 2,551,562</u>	<u>\$ (893,140)</u>
[4] Transfers from School Operating Fund	\$ -	\$ -	\$ -	\$ -	\$ -
[5] Prior Year Encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -
[6] Total Receipts	<u>\$ 3,064,599</u>	<u>\$ 2,853,326</u>	<u>\$ 3,459,702</u>	<u>\$ 2,553,181</u>	<u>\$ (906,521)</u>
Total Receipts and Beginning Balance	\$ 3,443,781	\$ 3,279,649	\$ 3,600,000	\$ 3,018,204	
[7] Expenditures:					
[8] Building Services					
County Administration Building	\$ 613	\$ 58	\$ 6,000	\$ -	\$ 6,000
Bowman Regional Library	7,518	11,046	9,000	1,619	7,381
Sub-total Building Services	<u>\$ 8,130</u>	<u>\$ 11,104</u>	<u>\$ 15,000</u>	<u>\$ 1,619</u>	<u>\$ 13,381</u>
[9] Vehicle Services					
Salaries	\$ 770,090	\$ 807,137	\$ 851,299	\$ 778,574	\$ 72,725
Fringe Benefits	249,953	301,527	290,141	271,018	19,123
Purchased Services	36,274	33,461	332,760	45,994	286,766
Other Charges	82,487	60,796	70,945	70,783	161
Materials and Supplies	1,870,524	1,600,600	2,018,286	1,344,712	673,574
Capital Outlay	-	-	21,569	-	21,569
Sub-total Vehicle Services	<u>\$ 3,009,327</u>	<u>\$ 2,803,521</u>	<u>\$ 3,585,000</u>	<u>\$ 2,511,081</u>	<u>\$ 1,073,919</u>
[10] Total Expenditures	<u>\$ 3,017,458</u>	<u>\$ 2,814,626</u>	<u>\$ 3,600,000</u>	<u>\$ 2,512,700</u>	<u>\$ 1,087,300</u>
[11] Revenues Over/ (Under) Expenditures	<u>\$ 47,141</u>	<u>\$ 38,700</u>		<u>\$ 40,481</u>	
[12] Ending Balance June 30	<u><u>\$ 426,324</u></u>	<u><u>\$ 465,023</u></u>		<u><u>\$ 505,504</u></u>	
[13] Balance Nonspendable, Inventory	\$ 413,912	\$ 398,260		\$ 438,692	
[14] Balance Assigned	\$ 12,412	\$ 66,763		\$ 66,812	

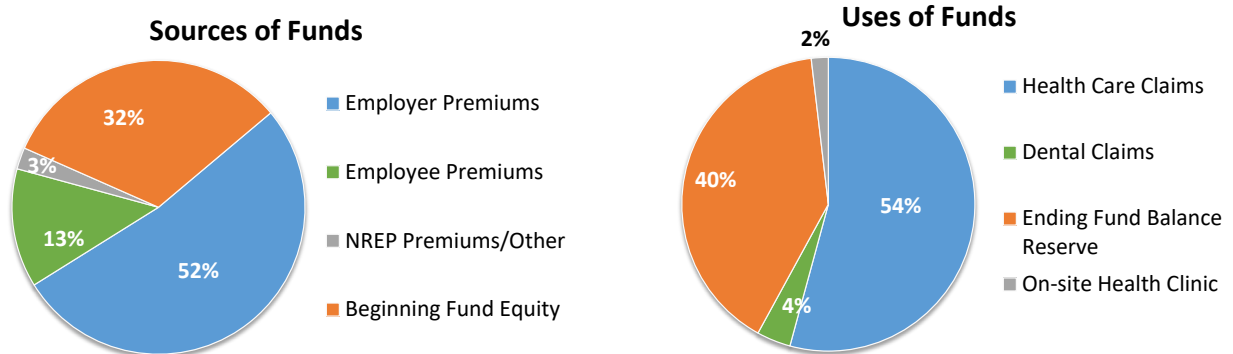
Insurance Reserve Fund

The insurance reserve fund accounts for health care benefits for participating employees. Sources of funds are medical and dental premiums received from Frederick County Public Schools and participating employees. Uses of funds are the payment of health claims and health clinic activities for participating employees. The fund balance is generated from premiums exceeding insurance carrier claims and health clinic activities. Likewise, the fund balance could decrease for claims and activities exceeding premiums collected. A range for projected claims expense and health care utilization is prepared by the insurance carrier. Premiums are set within the projected claims range and within projected health clinic activities.

The health insurance program provided coverage for almost 1,900 FCPS employees and retirees plus their dependents. The program includes two medical plan options, one vision, and one dental plan—all provided by Anthem. The two medical plan options are known as KeyCare 25 and the Health Savings Account (HSA). Participating employees and their dependents also have access to the on-site health care clinic provided through partnership with Care Team, LLC. The on-site health clinic is designed to improve employee access to convenient, quality health care services while decreasing time away from work.

On the financial statement, column [e] shows the current year activity compared to expected and maximum claim levels shown in columns [c] and [d]. Medical and dental claims, affordable care act, on-site health clinic activities and building lease, and other expenses for FY 2021 were \$19,218,010, below the expected level of \$20,472,881. The insurance reserve fund fiscal year-end balance increased by \$2,643,345 to an ending balance of \$12,806,063. The fund balance equates to seven months of projected claims activity. The fund balance is assigned to support future health claims.

Columns [f] and [g] provide a range of activity projected for FY 2022. Premiums are 15 percent lower than FY 2021 due to cost savings programs and a healthy fund balance. Overall, the fund needs to support about \$21.4 million in expected insurance claims and health care clinic activities for the FY 2022. It is important to maintain a fund balance sufficient to support claims that exceed expectations.



Frederick County Public Schools
Insurance Reserve Fund
 Year Ended June 30, 2021

	[a]	[b]	[c]	[d]	[e]	[f]	[g]	
	Actual	Actual	Expected	Maximum	Actual	Expected	Maximum	
	2018-19	2019-20	Activity	Claim	2020-21	Activity	Claim	
			2020-21	Liability		2021-22	Liability	
				2020-21			2021-22	
[1] Beginning Balance July 1	\$ 2,476,552	\$ 6,892,674	\$ 10,162,718	\$ 10,162,718	\$ 10,162,718	\$ 12,806,063	\$ 12,806,063	[1]
Revenues:								
[2] Interest on Bank Deposits	\$ 153,500	\$ 133,142	\$ 100,000	\$ 100,000	\$ 31,374	\$ 50,000	\$ 50,000	[2]
[3] Health Insurance Premiums	21,181,107	21,685,134	21,917,000	21,917,000	21,814,901	19,103,940	19,103,940	[3]
[4] Donations/Grants/Other		20			15,080			[4]
[5] Total Revenues	\$ 21,334,627	\$ 21,818,275	\$ 22,017,000	\$ 22,017,000	\$ 21,861,355	\$ 19,153,940	\$ 19,153,940	[5]
Expenditures:								
[6] Contracted Activities	\$ 77,953	\$ 79,641	\$ 90,000	\$ 90,000	\$ 129,263	\$ 145,000	\$ 145,000	[6]
[7] Taxes & Fees	13,576	8,119	8,200	8,200	8,663	9,200	9,200	[7]
[8] Lease of Building		2,850	22,800	22,800	22,857	34,884	34,884	[8]
[9] Services & Supplies	(100)	35,000	605,801	605,801	574,198	602,907	602,907	[9]
[10] Health Care Claims	15,787,404	17,366,185	18,426,080	21,189,992	17,287,628	19,340,088	24,175,110	[10]
[11] Dental Claims	1,039,672	1,056,436	1,320,000	1,320,000	1,195,402	1,250,000	1,250,000	[11]
[12] Total Expenditures	\$ 16,918,505	\$ 18,548,231	\$ 20,472,881	\$ 23,236,793	\$ 19,218,010	\$ 21,382,079	\$ 26,217,101	[12]
[13] Revenues Over/(Under) Expenditures	\$ 4,416,122	\$ 3,270,044	\$ 1,544,119	\$ (1,219,793)	\$ 2,643,345	\$ (2,228,139)	\$ (7,063,161)	[13]
[14] Ending Balance June 30	\$ 6,892,674	\$ 10,162,718	\$ 11,706,837	\$ 8,942,925	\$ 12,806,063	\$ 10,577,924	\$ 5,742,902	[14]



**Frederick County
Public Schools**



**BOS Finance Committee Meeting
Fiscal Yearend 2021 Financial Report Overview**

Patty D. Camery, CPA, SFO
FCPS Executive Director of Finance
September 15, 2021

1

Funds to Discuss

School Capital Projects Fund

School Debt Service Fund

School Operating Fund



2

School Capital Projects Fund- \$5,692,878

New projects approved in FY21 funded by school proffer funds:

- Cooling tower – Apple Pie Ridge
- Playground replacement – Apple Pie Ridge
- Electrical lighting – Dowell J. Howard Center
- Roof replacement – James Wood Middle School
- HVAC chiller replacement and upgrade humidity controls – Middletown ES
- Partial roof replacement – Orchard View Elementary School
- HVAC chiller replacement – Sherando High School
- Repair and resurface the parking lot – Sherando High School

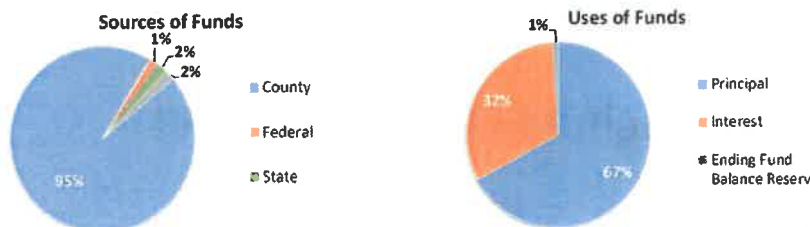


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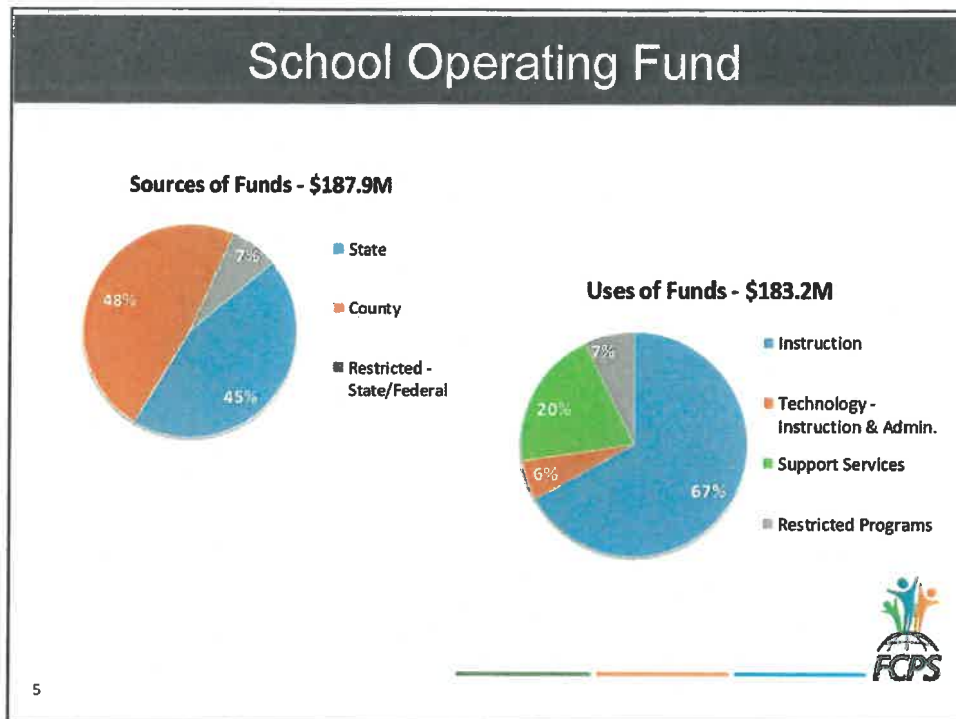
School Debt Service Fund

Fund captures financing activities for 11 major construction projects

Outstanding debt at June 30, 2020	\$135,356,268
New debt incurred during FY 2021	\$ 20,485,000
Principal payments on existing debt FY 2021	<u>\$ (12,078,540)</u>
Outstanding debt at June 30, 2021	\$143,762,728



4



School Operating Fund

Total Operating Fund - Surplus	\$4,718,828
<ul style="list-style-type: none"> • Obligated operating surplus \$ 454,276 • Unobligated operating surplus funds \$4,264,552 (2.2% of operating budget) 	

6

FY 2021 School Operating Fund Unobligated Surplus - \$4,264,552

	Surplus Funds
State Sales Tax Revenue	\$ 1,287,571
Savings in payroll expenditures	\$ 2,189,227
Savings in schools and departmental budgets	\$ 787,754
FY21 Unobligated Surplus	\$ 4,264,552



7


FY 2021 School Operating Fund Restricted Funds Request - \$454,276

- \$ 272,230.80 Virginia Learning Loss funds
- \$ 52,596.22 E-rate
- \$ 50,904.40 Project Graduation
- \$ 50,134.77 Mentor teacher program (Apple Federal CU Education Foundation)
- \$ 21,746.51 SOL Algebra Readiness Program (state & local shares)
- \$ 5,479.92 Virginia Tiered Systems of Support
- \$ 1,183.50 VA Star Program




8

School Operating Fund – Unobligated \$4,264,552	
Fund the FY22 CAP <small>(School Board adopted the CAP projects during the FY22 budget process)</small>	\$2,368,030
19 Buses	<u>\$1,900,000</u>
Total	\$4,268,030
<small>*Need additional local dollars of \$3,478</small>	



Recommendation Use for FY21 Unobligated Funds Capital Projects Fund - \$2,368,030		
FY22 Requests from the Capital Asset Plan (CAP)		
Location	System/Component Replacement	Cost
Sherando High	HVAC Heat Pump Replacement	\$ 850,000
Middletown Elementary	Skylight Replacement	\$ 100,000
Sherando High	Front and Rear Entry Door Replacement	\$ 118,030
Administration Building	Roof Replacement	\$ 500,000
Transportation Administration Building	HVAC Replacement	\$ 484,850
Transportation Maintenance Building	HVAC Replacement	\$ 315,150



Recommendation Use for FY21 Unobligated Funds Capital Projects Fund - \$1.9M for 19 Buses

School bus average lifespan is 12 - 15 years **Requesting 19 buses**
256 total number of buses

Age	Mileage
75 buses 5 or less years old	104 buses with less than 100,000 miles
19 buses 6 to 10 years old	33 buses 100,000 to 150,000 miles
67 buses 11 to 15 years old	37 buses 150,000 to 200,000 miles
49 buses 16 to 20 years old	36 buses 200,000 to 250,000 miles
46 buses over 20 years old	46 buses over 250,000 miles



11



BUDGET TRANSFERS AUGUST 2021
DEPARTMENT/GENERAL FUND

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
8/9/2021	PLANNING	PURCHASE SCANNER	8101	3002	000	000	(4,000.00)
	PLANNING		8101	5401	000	001	(1,400.00)
	PLANNING		8101	5411	000	000	(2,000.00)
	PLANNING		8101	5413	000	000	2,000.00
	PLANNING		8101	5413	000	000	1,400.00
	PLANNING		8101	5413	000	000	4,000.00
8/17/2021	COMMISSIONER OF THE REVENUE	FUNDING NEWLY CREATED CHIEF DEPUTY	1209	1001	000	046	20,298.69
	COMMISSIONER OF THE REVENUE		1209	1001	000	056	35,168.00
	COMMISSIONER OF THE REVENUE		1209	1001	000	056	15,027.00
	REASSESSMENT/BOARD OF ASSESSORS		1210	1001	000	006	(35,168.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	1001	000	042	(15,027.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	1001	000	042	(20,298.69)
8/17/2021	FIRE AND RESCUE	PURCHASE OF AEROCLAVE	3505	5413	000	000	(28,200.00)
	FIRE AND RESCUE		3505	8009	000	000	28,200.00
8/17/2021	COUNTY OFFICE BUILDINGS/COURTHOUSE	SNOW REMOVAL IFP ADVERTISING	4304	3005	000	005	(492.32)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3007	000	005	492.32
8/30/2021	COUNTY ATTORNEY	PROMOTIONS 8/21	1202	1001	000	002	2,025.00
	COUNTY ATTORNEY		1202	1001	000	003	(2,025.00)
	FIRE AND RESCUE		3505	1001	000	062	2,505.14
	FIRE AND RESCUE		3505	1001	000	066	3,554.00
	FIRE AND RESCUE		3505	1001	000	082	3,567.00
	FIRE AND RESCUE		3505	1001	000	083	3,558.00
	FIRE AND RESCUE		3505	1001	000	107	3,829.00
	FIRE AND RESCUE		3505	1001	000	110	4,751.00
	FIRE AND RESCUE		3505	1001	000	119	4,033.00
	FIRE AND RESCUE		3505	1001	000	132	3,606.00
	FIRE AND RESCUE		3505	1001	000	146	3,559.00
	FIRE AND RESCUE		3505	1001	000	147	3,825.00
	FIRE AND RESCUE		3505	1001	000	148	3,554.00
	FIRE AND RESCUE		3505	1001	000	149	3,562.00
	FIRE AND RESCUE		3505	1001	000	150	3,554.00
	FIRE AND RESCUE		3505	1007	000	001	(2,505.34)
	FIRE AND RESCUE		3505	1007	000	001	(3,562.00)
	FIRE AND RESCUE		3505	1007	000	001	(3,825.00)
	FIRE AND RESCUE		3505	1007	000	001	(3,567.00)
	FIRE AND RESCUE		3505	1007	000	001	(3,558.00)
	FIRE AND RESCUE		3505	1007	000	001	(3,559.00)
	FIRE AND RESCUE		3505	1007	000	001	(4,751.00)
	FIRE AND RESCUE		3505	1007	000	001	(3,554.00)
	FIRE AND RESCUE		3505	1007	000	001	(3,554.00)
	FIRE AND RESCUE		3505	1007	000	001	(3,606.00)
	FIRE AND RESCUE		3505	1007	000	001	(4,033.00)
	FIRE AND RESCUE		3505	1007	000	001	(3,554.00)
	FIRE AND RESCUE		3505	1007	000	001	(3,829.00)
	PUBLIC SAFETY COMMUNICATIONS		3506	1001	000	018	(3,223.00)
	PUBLIC SAFETY COMMUNICATIONS		3506	1007	000	001	(3,223.00)
8/31/2021	AGRICULTURE	FUNDS NEEDED FOR FURNITURE	8301	5401	000	000	(474.00)
	AGRICULTURE		8301	8002	000	000	474.00

County of Frederick
General Fund
August 31, 2021

ASSETS	FY22 <u>8/31/21</u>	FY21 <u>8/31/20</u>	Increase <u>(Decrease)</u>
Cash and Cash Equivalents	80,490,229.04	61,736,980.54	18,753,248.50 *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Receivable Arrears Pay Deferred	415,748.22	464,185.25	(48,437.03) *B
Taxes, Commonwealth, Reimb. P/P	68,508,940.06	59,175,464.37	9,333,475.69
Streetlights	11,376.93	11,856.47	(479.54)
Miscellaneous Charges	45,326.54	28,530.98	16,795.56
Due from Fred. Co. San. Auth.	0.00	657,083.23	(657,083.23)
Prepaid Postage	3,764.85	1,180.05	2,584.80
GL controls (est.rev / est. exp)	<u>(1,347,794.99)</u>	<u>(4,292,462.74)</u>	<u>2,944,667.75</u> (1) Attached
TOTAL ASSETS	<u>148,129,145.65</u>	<u>117,784,373.15</u>	<u>30,344,772.50</u>
LIABILITIES			
Accrued Wages Payable	1,530,912.73	1,532,417.87	(1,505.14) *B
Retainage Payable	0.00	91,663.30	(91,663.30)
Performance Bonds Payable	1,116,293.51	772,273.90	344,019.61
Taxes Collected in Advance	153,970.66	165,842.39	(11,871.73)
Deferred Revenue	<u>68,565,942.53</u>	<u>59,221,398.25</u>	<u>9,344,544.28</u> *C
TOTAL LIABILITIES	71,367,119.43	61,783,595.71	9,583,523.72
EQUITY			
Fund Balance			
Reserved:			
Encumbrance School	1,064,170.38	0.00	1,064,170.38
Encumbrance General Fund	1,261,502.23	805,447.90	456,054.33 (2) Attached
Conservation Easement	4,779.85	4,779.85	0.00
Peg Grant	530,887.25	457,784.03	73,103.22
Prepaid Items	949.63	949.63	0.00
Advances	657,083.23	657,083.23	0.00
Courthouse Fees	513,310.91	487,960.80	25,350.11
Animal Shelter	1,242,526.42	1,234,020.42	8,506.00
Sheriff's Reserve	1,000.00	1,000.00	0.00
Proffers	5,296,629.18	4,140,258.38	1,156,370.80 (3) Attached
Parks Reserve	111,003.70	20,280.06	90,723.64
E-Summons Funds	195,802.97	199,481.85	(3,678.88)
VDOT Revenue Sharing	436,270.00	436,270.00	0.00
Undesignated Adjusted Fund Balance	<u>65,446,110.47</u>	<u>47,555,461.29</u>	<u>17,890,649.18</u> (4) Attached
TOTAL EQUITY	<u>76,762,026.22</u>	<u>56,000,777.44</u>	<u>20,761,248.78</u>
TOTAL LIAB. & EQUITY	<u>148,129,145.65</u>	<u>117,784,373.15</u>	<u>30,344,772.50</u>

NOTES:

*A Cash increase includes an increase 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	FY22	FY21	Inc/(Decrease)
Estimated Revenue	209,901,706	197,403,706	12,498,000
Appropriations	(95,063,306)	(86,983,685)	(8,079,620)
Est. Transfers to Other Funds	(117,447,697)	(115,517,931)	(1,929,766)
Encumbrances	1,261,502	805,448	456,054
Total	(1,347,795)	(4,292,463)	2,944,668

(2) General Fund Purchase Orders 8/31/21

	Amount	Cares Act Funds Indicated by Asterisk*
Commonwealth's Attorney	2,183.00	Think Pad
County Office Buildings	15,991.00	Incinerator Refurbishment
Fire and Rescue	3,136.24	Quarterly Air Testing and Annual Compressor Maintenance
	8,075.93	Academy Recruit EMT Books, FF Books
	42,240.00	Apparatus Pump, Ladder, Hose Testing
	51,041.75	Emergency Vehicle Lighting&Equipment
	53,440.00	Uniforms
	8,573.00	Forcible Entry Door Prop
	2,626.08	Ammunition
	15,867.20	Chest Compression System
	28,180.35	Aeroclave Decontamination System
IT	340,837.90	PSB Security Cameras, AS Video Intercom, Round Hill Access Control Cards *
	522.98	Security Enhancement To Our DMZ Switch For the Entire County.
	5,523.80	ISP for connection rollover
Parks and Recreation	14,532.00	Lenovo Workstations, Thinkpads
	7,600.00	Seed Mix
	5,852.13	Program Shirts
Sheriff	21,883.90	Ammunition
	58,402.17	Emergency Equipment
	25,725.00	Point Blank Body Armor
	22,384.16	Throwbot 2 Kit, Rugged XL Conversion Kit
	17,803.68	Body Armor
	10,573.00	Livescan inkless fingerprinting scanners
	9,825.00	Loki Drone for Swat Team
	180,800.00	2021 Mercedes Swat Armored Vehicle
	245,164.30	(13) Dodge Durangos and (2) Dodge Chargers
	14,025.00	License Plate Reader
	5,098.94	Laser Scanner
Treasurer	5,167.72	Envelopes
Volunteer Fire Departments	15,228.00	Gooseneck Car Trailer-SHSP Grant-Swiftwater Team
	17,460.00	Loadmaster Trailer-SHSP Grant-Swiftwater Team
	5,738.00	30 HP Tohatsu Outboard Motor-SHSP Grant-Swiftwater Team
Total	1,261,502.23	

(3) Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance 8/31/21	2,431,966.15	412,452.36	301,254.64	2,150,956.03	5,296,629.18

Designated Other Projects Detail

Administration	453,289.71
Bridges	16,214.32
Historic Preservation	129,000.00
Library	321,105.00
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	138,082.00
Solid Waste	12,000.00
Stop Lights	52,445.00
Treasurer	700.00
Freedom Manor Transportation	20,500.00
BPG Properties/Rt.11 Corridor	330,000.00
Blackburn Rezoning	452,745.00
Clearbrook Bus.Ctr.Rezoning	2,500.00
Total	2,150,956.03

Other Proffers 8/31/21

(4) Fund Balance Adjusted	
Beginning Balance 8/21	69,704,301.18
Revenue 8/21	13,486,342.21
Expenditures 8/21	(17,415,826.47)
Transfers 8/21	(328,706.45)
Ending Balance 8/31/21	65,446,110.47

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 August 31, 2021

REVENUES:	<u>Appropriated</u>	FY22 8/31/21 <u>Actual</u>	FY21 8/31/20 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	144,622,216.00	6,867,936.78	5,205,007.19	1,662,929.59 (1)
Other local taxes	43,418,479.00	1,413,764.65	1,360,184.02	53,580.63 (2)
Permits & Privilege fees	2,152,505.00	348,606.20	367,435.19	(18,828.99) (3)
Revenue from use of money and property	358,477.00	68,630.01	86,161.42	(17,531.41) (4)
Charges for Services	3,740,882.00	507,252.30	283,541.16	223,711.14
Miscellaneous	442,589.00	25,041.77	28,454.59	(3,412.82)
Recovered Costs	1,935,197.00	210,372.83	220,518.59	(10,145.76) (5)
Proffers		248,011.24	216,185.51	31,825.73 (5)
Intergovernmental:				
Commonwealth	13,191,360.60	3,789,128.89	3,702,387.81	86,741.08 (6)
Federal	40,000.00	7,597.54	9,267.06	(1,669.52) (7)
Insurance Recoveries	0.00	0.00	0.00	0.00
Transfer from Co.Capital Fd.(BOS FD)	0.00	0.00	0.00	-
TOTAL REVENUES	209,901,705.60	13,486,342.21	11,479,142.54	2,007,199.67
EXPENDITURES:				
General Administration	15,787,112.35	4,570,764.16	4,047,069.53	523,694.63
Judicial Administration	3,327,077.16	475,169.89	403,367.24	71,802.65
Public Safety	49,406,962.32	8,548,671.48	7,938,626.00	610,045.48
Public Works	6,636,654.94	693,582.89	694,775.10	(1,192.21)
Health and Welfare	11,889,980.00	1,653,793.93	1,627,414.46	26,379.47
Education	81,308.00	20,327.00	20,327.00	0.00
Parks, Recreation, Culture	8,354,647.36	1,194,214.68	1,037,042.23	157,172.45
Community Development	2,321,396.34	259,302.44	245,980.99	13,321.45
TOTAL EXPENDITURES	97,805,138.47	17,415,826.47	16,014,602.55	1,401,223.92 (8)
OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	114,705,864.35	328,706.45	229,788.93	98,917.52 (9)
Excess (deficiency)of revenues & other sources over expenditures & other uses	(2,609,297.22)	(4,258,190.71)	(4,765,248.94)	(507,058.23)
Fund Balance per General Ledger		69,704,301.18	52,320,710.23	17,383,590.95
Fund Balance Adjusted to reflect Income Statement 8/31/21		65,446,110.47	47,555,461.29	17,890,649.18

(1)General Property Taxes	FY22	FY21	Increase/Decrease
Real Estate Taxes	2,500,554	1,924,029	576,525
Public Services	(11)	-	(11)
Personal Property	4,128,132	3,093,301	1,034,831
Penalties and Interest	111,441	86,017	25,424
Credit Card Chgs./Delinq.Advertising	(11,164)	(10,230)	(934)
Adm.Fees For Liens&Distress	138,985	111,890	27,094
	6,867,937	5,205,007	1,662,930

(2) Other Local Taxes

Utility Taxes	190,566.81	171,802.65	18,764.16
Business Licenses	184,607.57	242,592.26	(57,984.69)
Auto Rental Tax	11,799.44	15,410.79	(3,611.35)
Motor Vehicle Licenses Fees	46,972.09	54,606.36	(7,634.27)
Recordation Taxes	494,040.16	462,874.44	31,165.72
Meals Tax	390,286.18	355,771.81	34,514.37
Lodging Tax	95,177.40	56,812.06	38,365.34
Street Lights	315.00	223.65	91.35
Star Fort Fees	-	90.00	(90.00)
Total	1,413,764.65	1,360,184.02	53,580.63

(3)Permits&Privileges

Dog Licenses	9,219.00	2,501.00	6,718.00
Transfer Fees	782.55	771.30	11.25
Development Review Fees	45,918.00	39,038.50	6,879.50
Building Permits	183,254.76	229,691.00	(46,436.24)
2% State Fees	4,936.89	5,641.39	(704.50)
Electrical Permits	39,111.00	24,537.00	14,574.00
Plumbing Permits	6,136.00	3,326.00	2,810.00
Mechanical Permits	19,709.00	26,899.00	(7,190.00)
Sign Permits	575.00	725.00	(150.00)
Blasting Permits	-	430.00	(430.00)
Land Disturbance Permits	36,864.00	33,875.00	2,989.00
Institutional Inspections Permit	1,500.00	-	1,500.00
Septic Haulers Permit	200.00	-	200.00
Transfer Development Rights	300.00	-	300.00
Small Cell Tower Permit	100.00	-	100.00
Total	348,606.20	367,435.19	(18,828.99)

(4) Revenue from use of

Money	49,071.69	34,682.29	14,389.40
Property	19,558.32	51,479.13	(31,920.81)
Total	68,630.01	86,161.42	(17,531.41)

(5) Recovered Costs	FY22	FY21	Increase/Decrease
	8/31/21	8/31/20	
Recovered Costs Social Services	11,185.72	19,736.55	(8,550.83)
Recovered Cost Fire Companies	74,999.00	74,999.00	-
Recovered Costs Sheriff	12,360.00	17,725.00	(5,365.00)
Reimbursement Circuit Court	1,616.57	1,533.62	82.95
Clarke County Container Fees	11,177.80	17,885.24	(6,707.44)
City of Winchester Container Fees	10,071.10	11,789.85	(1,718.75)
Refuse Disposal Fees	22,103.58	33,140.77	(11,037.19)
Recycling Revenue	2,395.50	-	2,395.50
Sheriff Restitution	-	96.39	(96.39)
Container Fees Bowman Library	350.72	261.54	89.18
Reimb.of Expenses Gen.District Court	3,249.93	2,701.37	548.56
Reimb.Task Force	12,470.97	12,235.22	235.75
Westminster Canterbury Lieu of Tax	19,692.00	-	19,692.00
Comcast PEG Grant	20,747.50	21,980.00	(1,232.50)
Fire School Programs	6,020.00	3,390.00	2,630.00
Clerks Reimbursement to County	1,932.44	2,164.00	(231.56)
Reimb. Sheriff	-	880.04	(880.04)
Subtotal Recovered Costs	210,372.83	220,518.59	(10,145.76)
Proffer Southern Hills	-	89,452.58	(89,452.58)
Proffer Snowden Bridge	229,618.24	95,446.93	134,171.31
Proffer Cedar Meadows	14,643.00	29,286.00	(14,643.00)
Proffer Freedom Manor	3,750.00	2,000.00	1,750.00
Subtotal Proffers	248,011.24	216,185.51	31,825.73
Grand Total	458,384.07	436,704.10	21,679.97

(6) Commonwealth Revenue	FY22	FY21	
	8/31/2021	8/31/2020	Increase/Decrease
Motor Vehicle Carriers Tax	39,495.49	35,394.04	4,101.45
Mobile Home Titling Tax	-	16,920.00	(16,920.00)
State Noncategorical Funding	6,624.00	-	6,624.00
P/P State Reimbursement	2,610,611.27	2,610,611.27	-
Shared Expenses Comm.Atty.	41,922.06	26,618.73	15,303.33
Shared Expenses Sheriff	153,489.92	134,312.72	19,177.20
Shared Expenses Comm.of Rev.	18,591.28	16,436.40	2,154.88
Shared Expenses Treasurer	14,817.48	11,829.23	2,988.25
Shared Expenses Clerk	33,201.85	29,746.93	3,454.92
Public Assistance Grants	665,604.77	605,702.25	59,902.52
Other Revenue From The Commonwealth	128.25	-	128.25
Four-For-Life Funds	94,369.60	-	94,369.60
DMV Grant Funding	5,273.80	-	5,273.80
Parks State Grants	-	69,351.58	(69,351.58)
State Grant Emergency Services	10,587.00	2,772.00	7,815.00
Sheriff State Grants	-	42,714.00	(42,714.00)
JJC Grant Juvenile Justice	32,090.00	32,090.00	-
Rent/Lease Payments	36,178.74	44,250.46	(8,071.72)
Wireless 911 Grant	23,335.85	23,306.40	29.45
State Forfeited Asset Funds	2,807.53	331.80	2,475.73
Total	3,789,128.89	3,702,387.81	86,741.08

County of Frederick

General Fund

August 31, 2021

(7) Federal Revenue	FY22	FY21	Increase/Decrease
Federal Forfeited Assets	-	5,349.82	(5,349.82)
Federal Funds Sheriff	7,597.54	3,917.24	3,680.30
Total	7,597.54	9,267.06	(1,669.52)

(8) Expenditures

Expenditures increased \$1.4 million. **General Administration** increased \$523,694.63 and includes an increase of \$124,213 to CSA over the previous year and an increase of \$270,628 in tax refunds. **Public Safety** increased \$610,045 and includes \$183,540 for rescue units (Rescue Engine 12 and Wagon 19) to serve as reserve units for the entire system. Additionally, the local contribution to the Jail increased \$66,977. The transfers increased \$98,917.52. See chart below.

(9) Transfers Increased \$98,917.52	FY22	FY21	Increase/Decrease
Transfer to Debt Service County	177,501.17	172,550.38	4,950.79
Operational Transfers	332,597.18	57,238.55	275,358.63
Reserve for Merit/COLA Increases	608.10	-	608.10
Operational Contingency	(182,000.00)	-	(182,000.00)
Total	328,706.45	229,788.93	98,917.52

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

*2 Timing of Insurance Charge Outs.

*3 Board Approved (2) Apparatus

County of Frederick
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
 August 31, 2021

ASSETS	FY21 <u>8/31/21</u>	FY20 <u>8/31/20</u>	Increase <u>(Decrease)</u>
Cash	9,390,361.85	10,174,549.03	(784,187.18) *1
Receivable Arrears Pay Deferred	111,051.74	124,819.48	(13,767.74)
Receivables Other	38,216.60	0.00	38,216.60
GL controls(est.rev/est.exp)	<u>(2,539,644.21)</u>	<u>(1,425,814.00)</u>	<u>(1,113,830.21)</u>
TOTAL ASSETS	<u>6,999,985.98</u>	<u>8,873,554.51</u>	<u>(1,873,568.53)</u>
LIABILITIES			
Accrued Wages Payable	429,795.90	440,238.90	(10,443.00)
Accrued Operating Reserve Costs	<u>2,859,074.91</u>	<u>2,679,115.00</u>	<u>179,959.91</u>
TOTAL LIABILITIES	<u>3,288,870.81</u>	<u>3,119,353.90</u>	<u>169,516.91</u>
EQUITY			
Fund Balance Reserved			
Encumbrances Undesignated	178,292.05	41,523.56	136,768.49
Fund Balance	<u>3,532,823.12</u>	<u>5,712,677.05</u>	<u>(2,179,853.93) *2</u>
TOTAL EQUITY	<u>3,711,115.17</u>	<u>5,754,200.61</u>	<u>(2,043,085.44)</u>
TOTAL LIABILITY & EQUITY	<u>6,999,985.98</u>	<u>8,873,554.51</u>	<u>(1,873,568.53)</u>

NOTES:

*1 Cash decreased \$784,187.18. Refer to the following page for comparative statement of revenues expenditures and changes in fund balance.

*2 Fund balance decreased \$2,179,853.93. The beginning balance was \$5,833,289.37 and includes adjusting entries, budget controls FY22(\$2,396,196.00), (\$66,150.00) for the HVAC Control System, (\$148,517.00) for the Network Upgrade Project, and the year to date revenue less expenditures of \$310,396.75.

Current Unrecorded Accounts Receivable-	<u>FY22</u>
Prisoner Billing:	19,154.90
Compensation Board Reimbursement 8/21	<u>518,050.31</u>
Total	537,205.21

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 August 31, 2021

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	<u>Appropriated</u>	FY22 8/31/21 <u>Actual</u>	FY21 8/31/20 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Probation	-	90.22	97.97	(7.75)
Interest	100,000.00	-	-	-
Supervision Fees	35,654.00	3,840.00	5,840.00	(2,000.00)
Drug Testing Fees	1,000.00	120.00	-	120.00
Work Release Fees	348,000.00	19,044.90	19,782.78	(737.88)
Federal Bureau Of Prisons	0.00	110.00	0.00	110.00
Local Contributions	7,883,470.00	1,970,867.50	1,926,515.25	44,352.25
Miscellaneous	15,000.00	1,895.18	1,883.04	12.14
Phone Commissions	545,000.00	0.00	0.00	0.00
Food & Staff Reimbursement	75,000.00	0.00	0.00	0.00
Elec.Monitoring Part.Fees	90,000.00	7,521.19	5,121.72	2,399.47
Share of Jail Cost Commonwealth	1,220,000.00	0.00	0.00	0.00
Medical & Health Reimb.	54,000.00	5,668.40	1,634.63	4,033.77
Shared Expenses CFW Jail	6,121,779.00	339,543.01	331,285.18	8,257.83
State Grants	339,897.00	0.00	0.00	0.00
D.J.C.P. Grant	0.00	0.00	0.00	0.00
Local Offender Probation	330,302.00	0.00	0.00	0.00
Pretrial Expansion Grant	299,098.00	0.00	0.00	0.00
Bond Proceeds	0.00	0.00	0.00	0.00
Transfer From General Fund	5,788,868.00	1,447,217.00	1,380,239.50	66,977.50
TOTAL REVENUES	23,247,068.00	3,795,917.40	3,672,400.07	123,517.33
EXPENDITURES:	25,965,004.26	3,485,520.65	3,129,557.06	355,963.59
Excess(Deficiency)of revenues over expenditures	(2,717,936.26)	310,396.75	542,843.01	(232,446.26)
FUND BALANCE PER GENERAL LEDGER		<u>3,222,426.37</u>	<u>5,169,834.04</u>	<u>(1,947,407.67)</u>
Fund Balance Adjusted To Reflect Income Statement 8/31/21		3,532,823.12	5,712,677.05	(2,179,853.93)

County of Frederick
Fund 12 Landfill
August 31, 2021

ASSETS	FY22 <u>8/31/21</u>	FY21 <u>8/31/20</u>	Increase <u>(Decrease)</u>
Cash	38,485,333.65	37,870,114.79	615,218.86
Receivables:			
Accounts Receivable	18,615.00	10,272.90	8,342.10
Fees	729,906.41	879,715.55	(149,809.14) *1
Receivable Arrears Pay Deferred	18,551.34	21,520.06	(2,968.72)
Allow.Uncollectible Fees	(84,000.00)	(84,000.00)	0.00
Fixed Assets	56,682,005.22	52,132,978.40	4,549,026.82
Accumulated Depreciation	(35,591,828.07)	(33,332,386.56)	(2,259,441.51)
GL controls(est.rev/est.exp)	<u>(2,593,701.00)</u>	<u>(1,273,430.00)</u>	<u>(1,320,271.00)</u>
 TOTAL ASSETS	 <u>57,664,882.55</u>	 <u>56,224,785.14</u>	 <u>1,440,097.41</u>
 LIABILITIES			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	195,919.35	175,948.75	19,970.60
Accrued Remediation Costs	14,344,656.18	14,012,177.36	332,478.82 *2
Deferred Revenue Misc.Charges	18,615.00	10,293.36	8,321.64
Accrued Wages Payable	<u>55,918.70</u>	<u>57,529.70</u>	<u>(1,611.00)</u>
 TOTAL LIABILITIES	 <u>14,615,109.23</u>	 <u>14,255,949.17</u>	 <u>360,771.06</u>
 EQUITY			
Fund Balance			
Reserved:			
Encumbrances	62,312.00	70,970.00	(8,658.00) *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>33,129,019.32</u>	<u>32,039,423.97</u>	<u>1,089,595.35</u> *4
 TOTAL EQUITY	 <u>43,049,773.32</u>	 <u>41,968,835.97</u>	 <u>1,080,937.35</u>
 TOTAL LIABILITY AND EQUITY	 <u>57,664,882.55</u>	 <u>56,224,785.14</u>	 <u>1,440,097.41</u>

NOTES:

*1 Landfill receivables decreased \$149,809.14. Landfill fees at 8/21 were \$740,687.40 compared to \$690,389.88 at 8/20 for an increase of \$50,297.52. Delinquent fees at 8/21 were \$32,409.27 compared to \$237,144.86 at 8/20 for a decrease of \$204,735.59.

*2 Remediation increased \$332,478.82 that includes \$325,772.00 for post closure and \$6,706.82 in interest.

*3 The encumbrance balance at 8/31/21 was \$62,312 for a Carlson GPS System that includes hardware and software.

*4 Fund balance increased \$1,089,595.35. The beginning balance was \$34,584,267.29 and includes adjusting entries, budget controls for FY22 (\$2,656,013.00), and \$1,200,765.03 for year to date revenue less expenses.

County of Frederick
 Comparative Statement of Revenue, Expenditures
 and Changes in Fund Balance
 August 31, 2021

FUND 12 LANDFILL REVENUES	<u>Appropriated</u>	<u>FY22 8/31/21 Actual</u>	<u>FY21 8/31/20 Actual</u>	<u>YTD Actual Variance</u>
Credit Card Charges	0.00	1,070.19	649.46	420.73
Interest on Bank Deposits	300,000.00	117.90	2,354.48	(2,236.58)
Salvage and Surplus	110,000.00	39,849.10	21,737.50	18,111.60
Sanitary Landfill Fees	7,457,350.00	1,304,552.29	1,191,590.75	112,961.54
Charges to County	0.00	126,470.40	121,082.90	5,387.50
Charges to Winchester	0.00	31,952.77	38,752.50	(6,799.73)
Tire Recycling	259,250.00	48,177.87	66,746.28	(18,568.41)
Reg. Recycling Electronics	80,000.00	7,560.00	1,860.00	5,700.00
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	113,530.00	18,615.00	6,269.90	12,345.10
Landfill Gas To Electricity	277,517.00	57,371.89	37,097.14	20,274.75
Insurance Recoveries	0.00	0.00	0.00	0.00
TOTAL REVENUES	8,607,647.00	1,635,737.41	1,488,140.91	147,596.50
Operating Expenditures	6,008,660.00	434,972.38	451,971.88	(16,999.50)
Capital Expenditures	5,255,000.00	0.00	0.00	0.00
TOTAL Expenditures	11,263,660.00	434,972.38	451,971.88	(16,999.50)
Excess(deficiency)of revenue over expenditures	(2,656,013.00)	1,200,765.03	1,036,169.03	164,596.00
Fund Balance Per General Ledger		31,928,254.29	31,003,254.94	924,999.35
FUND BALANCE ADJUSTED		33,129,019.32	32,039,423.97	1,089,595.35

County of Frederick, VA
Report on Unreserved Fund Balance
September 9, 2021

Unreserved Fund Balance, Beginning of Year, July 1, 2021 **70,953,832**

Prior Year Funding & Carryforward Amounts

C/F forfeited asset funds - Comm Atty	(39,906)	
C/F Treasurer legal fees	(49,408)	
C/F Fire Company Capital	(257,960)	
C/F Registrar training new employee	(3,600)	
C/F Stephenson Convenience Site building	(108,188)	
C/F Sheriff vehicle routers	(50,001)	
C/F Spay/Neuter Fleming trust	(9,717)	
C/F Salary survey	(66,000)	
C/F Sunnyside reno for Registrar office	(50,000)	
C/F DSS vehicle	(25,000)	
Reserve P&R SGEMF	(25,388)	
C/F Animal shelter restitution received	(1,347)	
C/F Retroaire unit	(2,460)	
C/F Clearbrook Fire reno	(305,549)	
C/F Sheriff vehicle equipment	(7,540)	
C/F Sheriff donations & insurance reimbursement	(74,121)	
C/F Sheriff hazardous duty wet suits	(12,080)	
		(1,088,265)

Other Funding / Adjustments

Clerk new comp board position	(19,534)	
COR refund - CCAP Auto Lease	(5,110)	
COR refund - JP Morgan Chase	(6,064)	
COR refund - Old Castle APG	(12,419)	
COR refund - Toyota Lease	(6,873)	
COR refund - disabled vet	(5,936)	
COR refund - DL Peterson	(285,136)	
Handley Library contribution	(32,265)	
IT position reclass	(9,820)	
		(383,157)

Fund Balance, September 9, 2021 **69,482,410**

AP250 8/25/2021		COUNTY OF FREDERICK VA.		OPEN PURCHASE ORDERS		* OPEN *		PAGE 1	
PERIOD-									
FO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$			APPRVD BY	FO Description
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0022697	005899	DOCUMENT SOLUTIONS INC	4010-012090-8007-000-000-	4/08/2021 2021/04	8,444.30				KONICA MINOLTA BIZHUB C360I
0022697	005899	DOCUMENT SOLUTIONS INC	4010-012090-8007-000-000-	7/22/2021 2021/06	8,444.30-		.00		

						DEPARTMENT TOTAL-	-----		
							.00 *		
0022695	006532	DALY COMPUTERS	4010-012200-5401-000-004-	4/01/2021 2021/04	18,615.00				LENOVO THINKPAD L14 AMD RYZEN
0022695	006532	DALY COMPUTERS	4010-012200-5401-000-004-	4/01/2021 2021/04	3,150.00				LENOVO THINKPAD USB-C DOCK GEN
0022695	006532	DALY COMPUTERS	4010-012200-5401-000-004-	4/01/2021 2021/04	33,060.00				LENOVO P340 WORKSTATION SFF I7
0022695	006532	DALY COMPUTERS	4010-012200-5401-000-004-	8/19/2021 2021/06	54,825.00-		.00		

0022685	009070	DISYS SOLUTIONS INC	4010-012200-5413-000-003-	3/17/2021 2021/03	5,901.11				CATALYST 9300/NETWORK ESSENTIA
0022685	009070	DISYS SOLUTIONS INC	4010-012200-5413-000-003-	6/03/2021 2021/06	5,378.13-		522.98		

0022691	009070	DISYS SOLUTIONS INC	4010-012200-5413-000-003-	3/29/2021 2021/03	34,897.60				MERAKI MR46 WIFI 6 INDOOR AP
0022691	009070	DISYS SOLUTIONS INC	4010-012200-5413-000-003-	3/29/2021 2021/03	7,225.20				MERAKI MR ENTERPRISE LICENSE
0022691	009070	DISYS SOLUTIONS INC	4010-012200-5413-000-003-	6/03/2021 2021/06	42,122.80-		.00		

0022693	006548	SHI	4010-012200-5413-000-003-	3/29/2021 2021/03	40,935.50				SOHOS CENTRAL INTERCEPT X ADV
0022693	006548	SHI	4010-012200-5413-000-003-	3/29/2021 2021/03	13,671.00				SOHOS CENTRAL INTERCEPT X ADV
0022693	006548	SHI	4010-012200-5413-000-003-	3/29/2021 2021/03	2,679.60				SOHOS CENTRAL INTERCEPT X ADV
0022693	006548	SHI	4010-012200-5413-000-003-	3/29/2021 2021/03	7,957.40				SOHOS CENTRAL INTERCEPT X ADV
0022693	006548	SHI	4010-012200-5413-000-003-	3/29/2021 2021/03	10,083.96				SOHOS SF SW/VIRTUAL ENTERPRIS
0022693	006548	SHI	4010-012200-5413-000-003-	3/29/2021 2021/03	3,360.96				SOHOS SF SW/VIRTUAL ENTERPRIS
0022693	006548	SHI	4010-012200-5413-000-003-	7/20/2021 2021/06	78,688.42-		.00		

0022734	006532	DALY COMPUTERS	4010-012200-5413-000-003-	6/22/2021 2021/06	5,000.00				LENOVO CTO P620 WORKSTATION
0022734	006532	DALY COMPUTERS	4010-012200-5413-000-003-	6/22/2021 2021/06	682.00				THINKPAD THUNDERBOLT DOCK
0022734	006532	DALY COMPUTERS	4010-012200-5413-000-003-	6/22/2021 2021/06	1,420.00				LENOVO THINKVISION S28U-10 28"
0022734	006532	DALY COMPUTERS	4010-012200-5413-000-003-	6/22/2021 2021/06	7,430.00		14,532.00		LENOVO P17 CUSTOM WIN10P I7

0022630	011599	CONDORTECH SERVICES INC	4010-012200-5413-000-999-	9/24/2020 2020/09	103,816.81				ACCESS CONTROL MUNICIPAL BUILD
0022630	011599	CONDORTECH SERVICES INC	4010-012200-5413-000-999-	9/24/2020 2020/09	107,879.22				FSB ACCESS CONTROL
0022630	011599	CONDORTECH SERVICES INC	4010-012200-5413-000-999-	9/24/2020 2020/09	89,664.26				FSB SECURITY CAMERAS
0022630	011599	CONDORTECH SERVICES INC	4010-012200-5413-000-999-	9/24/2020 2020/09	7,701.74				ANIMAL SHELTER VIDEO INTERCOM
0022630	011599	CONDORTECH SERVICES INC	4010-012200-5413-000-999-	9/24/2020 2020/09	17,765.14				ROUND HILL ACCESS CONTROL
0022630	011599	CONDORTECH SERVICES INC	4010-012200-5413-000-999-	9/24/2020 2020/09	4,967.60				ACCESS CARDS
0022630	011599	CONDORTECH SERVICES INC	4010-012200-5413-000-999-	11/12/2020 2020/11	103,816.81-				ACCESS CONTROL MUNICIPAL BUILD
0022630	011599	CONDORTECH SERVICES INC	4010-012200-5413-000-999-	11/12/2020 2020/11	107,879.22-				FSB ACCESS CONTROL
0022630	011599	CONDORTECH SERVICES INC	4010-012200-5413-000-999-	11/12/2020 2020/11	105,363.37				ACCESS CONTROL MUNICIPAL BUILD
0022630	011599	CONDORTECH SERVICES INC	4010-012200-5413-000-999-	11/12/2020 2020/11	115,375.79				FSB ACCESS CONTROL
0022630	011599	CONDORTECH SERVICES INC	4010-012200-5413-000-999-	11/12/2020 2020/11	41,160.00-		299,677.90		ANNUAL SUPPORT & MAINTENANCE

0022630	011599	CONDORTECH SERVICES INC	4010-012200-8007-000-000-	11/12/2020 2020/11	41,160.00		41,160.00		ANNUAL SUPPORT & MAINTENANCE

0022694	006532	DALY COMPUTERS	4010-012200-8007-000-003-	3/31/2021 2021/03	11,250.00				THINKSYSTEM SR630 SERVER
0022694	006532	DALY COMPUTERS	4010-012200-8007-000-003-	3/31/2021 2021/03	556.00				3YR WIY FIN SVC
0022694	006532	DALY COMPUTERS	4010-012200-8007-000-003-	7/20/2021 2021/06	11,806.00-		.00		

AP250	8/25/2021	COUNTY OF FREDERICK VA.	OPEN PURCHASE ORDERS	* OPEN *	PAGE 2		
PERIOD-	-	2021/06					
PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$		APPRVD BY
----	-----	-----	-----	----	-----	-----	PO Description
0022710	009070	DISYS SOLUTIONS INC	4010-012200-8007-000-003-	5/13/2021 2021/05	4,049.36		CISCO CATALYST 3560 CX 8-PORT
0022710	009070	DISYS SOLUTIONS INC	4010-012200-8007-000-003-	5/13/2021 2021/05	323.80		SNIC-8X5XNED CISCO CATALYST
0022710	009070	DISYS SOLUTIONS INC	4010-012200-8007-000-003-	5/13/2021 2021/05	180.64		19IN RACKMOUNT FOR CATALYST
0022710	009070	DISYS SOLUTIONS INC	4010-012200-8007-000-003-	5/13/2021 2021/05	6,014.98		MERAKI MX100 ROUTER/SECURITY
0022710	009070	DISYS SOLUTIONS INC	4010-012200-8007-000-003-	5/13/2021 2021/05	1,620.00		RWA ONLY 8X5XNED MERAKI
0022710	009070	DISYS SOLUTIONS INC	4010-012200-8007-000-003-	5/13/2021 2021/05	6,021.00		MERAKI MX100 ENTERPRISE
0022710	009070	DISYS SOLUTIONS INC	4010-012200-8007-000-003-	5/13/2021 2021/05	5,200.00		ONSITE SERVICES
0022710	009070	DISYS SOLUTIONS INC	4010-012200-8007-000-003-	6/22/2021 2021/06	17,885.98-	5,523.80	

				DEPARTMENT TOTAL-		-----	
						361,416.68 *	
0022734	006532	DAILY COMPUTERS	4010-022020-5401-000-000-	6/22/2021 2021/06	2,183.00	2,183.00	THINKPAD X1 YOGA GEN5

				DEPARTMENT TOTAL-		-----	
						2,183.00 *	
0022680	010188	COMMAND COMMUNICATIONS	4010-031020-5409-000-000-	3/02/2021 2021/03	20,799.20		MOTOROLA XTL 5000
0022680	010188	COMMAND COMMUNICATIONS	4010-031020-5409-000-000-	3/02/2021 2021/03	715.00		VHF #DB ANTIENNA KITS
0022680	010188	COMMAND COMMUNICATIONS	4010-031020-5409-000-000-	3/02/2021 2021/03	1,950.00		MJLI BAND FIN ANTIENNAS
0022680	010188	COMMAND COMMUNICATIONS	4010-031020-5409-000-000-	3/02/2021 2021/03	375.00		SHIPPING
0022680	010188	COMMAND COMMUNICATIONS	4010-031020-5409-000-000-	7/20/2021 2021/06	1,975.00-		
0022680	010188	COMMAND COMMUNICATIONS	4010-031020-5409-000-000-	8/19/2021 2021/06	21,864.20-	.00	

0022715	008568	ATLANTIC TACTICAL INC	4010-031020-5409-000-000-	5/25/2021 2021/05	3,470.60		165 GRAIN JHP BONDED 40
0022715	008568	ATLANTIC TACTICAL INC	4010-031020-5409-000-000-	5/25/2021 2021/05	8,518.56		RANGER RA55GM 223 REM-556
0022715	008568	ATLANTIC TACTICAL INC	4010-031020-5409-000-000-	5/25/2021 2021/05	21,884.00	33,873.16	WINCHESTER USA40SW 40 S-W

0022725	011787	RICHETTI TACTICAL SOLUTIO	4010-031020-5409-000-000-	6/15/2021 2021/06	6,299.00		RIS TRIGGERSHIELD
0022725	011787	RICHETTI TACTICAL SOLUTIO	4010-031020-5409-000-000-	7/20/2021 2021/06	6,299.10-	.10-	

0022703	008568	ATLANTIC TACTICAL INC	4010-031020-5409-000-002-	4/26/2021 2021/04	3,957.76		SHIFT 360 G3 ADV. WIRELESS SYS.
0022703	008568	ATLANTIC TACTICAL INC	4010-031020-5409-000-002-	4/26/2021 2021/04	4,650.88		SHIFT 360 G3 HARDWARE ILLIA ARM
0022703	008568	ATLANTIC TACTICAL INC	4010-031020-5409-000-002-	4/26/2021 2021/04	3,286.96		SHIFT 360 G3 CLUMBERHUND
0022703	008568	ATLANTIC TACTICAL INC	4010-031020-5409-000-002-	4/26/2021 2021/04	1,782.00		SHIFT 360 SHOULDER HARDWARE
0022703	008568	ATLANTIC TACTICAL INC	4010-031020-5409-000-002-	4/26/2021 2021/04	94.08		POLICE/SHERIFF ID PANEL
0022703	008568	ATLANTIC TACTICAL INC	4010-031020-5409-000-002-	4/26/2021 2021/04	4,032.00	17,803.68	X-CAL DITC1 10X12 RIFLE PLATE

0022715	008568	ATLANTIC TACTICAL INC	4010-031020-5409-000-002-	5/25/2021 2021/05	3,346.60	3,346.60	WINCHESTER Q3131 5.56

0022707	004082	TOWN POLICE SUPPLY OF	4010-031020-5410-000-000-	5/10/2021 2021/05	25,725.00	25,725.00	POINT BLANK BODY ARMOR,

0022729	011796	RECONROBOTICS, INC.	4010-031020-8001-000-000-	6/22/2021 2021/06	15,143.73		THROWBOT 2 BASE KIT
0022729	011796	RECONROBOTICS, INC.	4010-031020-8001-000-000-	6/22/2021 2021/06	1,200.00		RUGGED XL CONVERSION KIT
0022729	011796	RECONROBOTICS, INC.	4010-031020-8001-000-000-	6/22/2021 2021/06	5,370.43		COMMAND MONITORING STATION 2.0
0022729	011796	RECONROBOTICS, INC.	4010-031020-8001-000-000-	6/22/2021 2021/06	600.00		SEARCH STICK POLE
0022729	011796	RECONROBOTICS, INC.	4010-031020-8001-000-000-	6/22/2021 2021/06	70.00	22,384.16	SHIPPING

AP250	8/25/2021	COUNTY OF FREDERICK VA.		OPEN PURCHASE ORDERS		* OPEN *		PAGE	3	
PERIOD-	-	2021/06								
PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$			APPRVD BY	PO Description	
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0022731	005910	ID NETWORKS INC	4010-031020-8001-000-000-	6/22/2021	2021/06	10,483.00			CROSS MATCH LISCAN GUARDIAN 200	
0022731	005910	ID NETWORKS INC	4010-031020-8001-000-000-	6/22/2021	2021/06	90.00	10,573.00		SHIPPING AND HANDLING	

0022738	010802	AARDVARK	4010-031020-8001-000-000-	6/29/2021	2021/06	9,750.00			LOKI MK2 MULTI-DRONE SET	
0022738	010802	AARDVARK	4010-031020-8001-000-000-	6/29/2021	2021/06	75.00	9,825.00		SHIPPING &	

0022668	007146	MY MOBILE MECHANIC LLC	4010-031020-8005-000-000-	12/28/2020	2020/12	14,200.00			INSTALL EMERGENCY EQUIPMENT	
0022668	007146	MY MOBILE MECHANIC LLC	4010-031020-8005-000-000-	1/04/2021	2021/01	3,600.00			INSTALL COST FOR UNMARK FORD	
0022668	007146	MY MOBILE MECHANIC LLC	4010-031020-8005-000-000-	1/21/2021	2021/01	600.00-				
0022668	007146	MY MOBILE MECHANIC LLC	4010-031020-8005-000-000-	5/20/2021	2021/05	1,650.00-				
0022668	007146	MY MOBILE MECHANIC LLC	4010-031020-8005-000-000-	5/20/2021	2021/05	1,650.00-				
0022668	007146	MY MOBILE MECHANIC LLC	4010-031020-8005-000-000-	5/20/2021	2021/05	1,650.00-				
0022668	007146	MY MOBILE MECHANIC LLC	4010-031020-8005-000-000-	6/16/2021	2021/06	1,650.00-				
0022668	007146	MY MOBILE MECHANIC LLC	4010-031020-8005-000-000-	6/16/2021	2021/06	1,650.00-				
0022668	007146	MY MOBILE MECHANIC LLC	4010-031020-8005-000-000-	6/16/2021	2021/06	1,650.00-				
0022668	007146	MY MOBILE MECHANIC LLC	4010-031020-8005-000-000-	6/16/2021	2021/06	1,650.00-				
0022668	007146	MY MOBILE MECHANIC LLC	4010-031020-8005-000-000-	7/20/2021	2021/06	1,650.00-				
0022668	007146	MY MOBILE MECHANIC LLC	4010-031020-8005-000-000-	7/20/2021	2021/06	1,100.00-				
0022668	007146	MY MOBILE MECHANIC LLC	4010-031020-8005-000-000-	7/20/2021	2021/06	1,100.00-				
0022668	007146	MY MOBILE MECHANIC LLC	4010-031020-8005-000-000-	7/20/2021	2021/06	1,100.00-				
0022668	007146	MY MOBILE MECHANIC LLC	4010-031020-8005-000-000-	7/20/2021	2021/06	262.00-	438.00			

0022682	010962	MAJOR POLICE SUPPLY	4010-031020-8005-000-000-	3/03/2021	2021/03	8,073.60			EMERGENCY EQUIPMENT INSTALL	
0022682	010962	MAJOR POLICE SUPPLY	4010-031020-8005-000-000-	3/03/2021	2021/03	7,037.63			UNMARKED 2020 DURANGO	
0022682	010962	MAJOR POLICE SUPPLY	4010-031020-8005-000-000-	3/03/2021	2021/03	6,127.85			UNMARKED 2020 TAHOE	
0022682	010962	MAJOR POLICE SUPPLY	4010-031020-8005-000-000-	3/03/2021	2021/03	6,027.61			UNMARKED 2020 DURANGO	
0022682	010962	MAJOR POLICE SUPPLY	4010-031020-8005-000-000-	7/20/2021	2021/06	15,664.62-	11,602.07			

0022709	010383	HALL AUTOMOTIVE LLC	4010-031020-8005-000-000-	5/12/2021	2021/05	481,284.18			2021 DODGE DURANGO PPV AWD	
0022709	010383	HALL AUTOMOTIVE LLC	4010-031020-8005-000-000-	5/12/2021	2021/05	60,055.00			2021 DODGE CHARGER PPV AWD	
0022709	010383	HALL AUTOMOTIVE LLC	4010-031020-8005-000-000-	6/22/2021	2021/06	111,065.58-				
0022709	010383	HALL AUTOMOTIVE LLC	4010-031020-8005-000-000-	7/12/2021	2021/06	148,087.44-	282,186.16			

0022713	010839	ALPINE ARMORING INC	4010-031020-8005-000-000-	5/17/2021	2021/05	180,800.00	180,800.00		2021 MERCEDES SPRINTER 4500 AS	

0022732	010962	MAJOR POLICE SUPPLY	4010-031020-8005-000-000-	6/22/2021	2021/06	40,881.10			EMERGENCY EQUIP.5 2021 DURANGO	
0022732	010962	MAJOR POLICE SUPPLY	4010-031020-8005-000-000-	6/22/2021	2021/06	12,055.22	52,936.32		EMERGENCY EQUIP. 2 DURANGOS	

0022714	009961	VISUAL SOUND INC	4010-031020-8007-000-000-	5/24/2021	2021/05	8,523.50			SMART BOARD 7086R PRO SERIES	
0022714	009961	VISUAL SOUND INC	4010-031020-8007-000-000-	6/22/2021	2021/06	8,523.50-	.00			

0022717	011781	FARO TECHNOLOGIES INC	4010-031020-8007-000-000-	6/03/2021	2021/06	63,244.40			LASER SCANNER FOCUS S70	
0022717	011781	FARO TECHNOLOGIES INC	4010-031020-8007-000-000-	7/20/2021	2021/06	58,145.46-	5,098.94			

DEPARTMENT TOTAL-							656,591.99 *			

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PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	APPRVD BY	PO Description
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0022687	004102	DEHAVENS AUTO & CAMPER SA	4010-032020-5604-000-007-	3/17/2021 2021/03	15,228.00		8.5X28 GOOSENECK
0022687	004102	DEHAVENS AUTO & CAMPER SA	4010-032020-5604-000-007-	3/17/2021 2021/03	.00	15,228.00	SHIPPING /DELIVERY
0022689	011704	THE WASHINGTON MARINA COM	4010-032020-5604-000-007-	3/22/2021 2021/03	5,738.00		2021 30-HP MFS30 CL OUTBOARD
0022689	011704	THE WASHINGTON MARINA COM	4010-032020-5604-000-007-	3/22/2021 2021/03	.00	5,738.00	SHIPPING /DELIVERY
0022699	011690	LOADMASTER TRAILER COMEPA	4010-032020-5604-000-007-	4/15/2021 2021/04	17,460.00	17,460.00	210T315ST LOADMASTER TRAILER
0022704	005211	SAFEWARE INC	4010-032020-5604-000-007-	4/29/2021 2021/04	2,170.38		MJS MSD576 251 LG
0022704	005211	SAFEWARE INC	4010-032020-5604-000-007-	4/29/2021 2021/04	1,085.19		MJS MSD576 251 MED,
0022704	005211	SAFEWARE INC	4010-032020-5604-000-007-	4/29/2021 2021/04	2,170.38		MJS MSD576 251 2X,
0022704	005211	SAFEWARE INC	4010-032020-5604-000-007-	4/29/2021 2021/04	2,170.38		MJS MSD576 251 XL,
0022704	005211	SAFEWARE INC	4010-032020-5604-000-007-	6/16/2021 2021/06	1,085.19-		
0022704	005211	SAFEWARE INC	4010-032020-5604-000-007-	8/19/2021 2021/06	6,511.14-	.00	
DEPARTMENT TOTAL-						38,426.00 *	
0022612	009334	ATLANTIC EMERGENCY	4010-035050-3004-000-001-	8/31/2020 2020/08	1,920.00		QUARTERLY BREATHING AIR SAMPLE
0022612	009334	ATLANTIC EMERGENCY	4010-035050-3004-000-001-	8/31/2020 2020/08	5,769.00		ANNUAL PREVENTATIVE MAINTENANC
0022612	009334	ATLANTIC EMERGENCY	4010-035050-3004-000-001-	12/18/2020 2020/12	1,377.00-		
0022612	009334	ATLANTIC EMERGENCY	4010-035050-3004-000-001-	1/21/2021 2021/01	1,490.80-		
0022612	009334	ATLANTIC EMERGENCY	4010-035050-3004-000-001-	1/21/2021 2021/01	648.50-		
0022612	009334	ATLANTIC EMERGENCY	4010-035050-3004-000-001-	3/18/2021 2021/03	480.00-		
0022612	009334	ATLANTIC EMERGENCY	4010-035050-3004-000-001-	4/21/2021 2021/04	396.46-		
0022612	009334	ATLANTIC EMERGENCY	4010-035050-3004-000-001-	4/21/2021 2021/04	80.00-		
0022612	009334	ATLANTIC EMERGENCY	4010-035050-3004-000-001-	5/20/2021 2021/05	80.00-	3,136.24	
0022728	009425	STRYKER MEDICAL	4010-035050-5404-000-000-	6/22/2021 2021/06	12,581.25		LIFEPAK 1000 ECG DISPLAY W/
0022728	009425	STRYKER MEDICAL	4010-035050-5404-000-000-	6/22/2021 2021/06	803.25	13,384.50	LIFEPAK 11101-000017
0022721	005769	MUNICIPAL EMERGENCY SERVI	4010-035050-5407-000-000-	6/11/2021 2021/06	152,879.04		SCOTT 201699-01
0022721	005769	MUNICIPAL EMERGENCY SERVI	4010-035050-5407-000-000-	6/11/2021 2021/06	5,147.10		SCOTT PART 201445-04
0022721	005769	MUNICIPAL EMERGENCY SERVI	4010-035050-5407-000-000-	6/11/2021 2021/06	4,784.13		SCOTT PART 31003990
0022721	005769	MUNICIPAL EMERGENCY SERVI	4010-035050-5407-000-000-	6/11/2021 2021/06	4,784.13		SCOTT PART 31003989
0022721	005769	MUNICIPAL EMERGENCY SERVI	4010-035050-5407-000-000-	6/11/2021 2021/06	362.50		SCOT PART 31004304
0022721	005769	MUNICIPAL EMERGENCY SERVI	4010-035050-5407-000-000-	6/11/2021 2021/06	513.30		SCOTT PART 31004311
0022721	005769	MUNICIPAL EMERGENCY SERVI	4010-035050-5407-000-000-	7/22/2021 2021/06	15,591.16-	152,879.04	
0022715	008568	ATLANTIC TACTICAL INC	4010-035050-5409-000-000-	5/25/2021 2021/05	2,626.08		WINCHESTER USA40SW 40 S-W
0022715	008568	ATLANTIC TACTICAL INC	4010-035050-5409-000-000-	5/25/2021 2021/05	1,338.64	3,964.72	WINCHESTER Q3131 5.56
0022696	011593	HIGHCOM ARMOR SOLUTIONS I	4010-035050-5410-000-000-	4/08/2021 2021/04	39,232.00		HIGHCOM TROOPER ACAP
0022696	011593	HIGHCOM ARMOR SOLUTIONS I	4010-035050-5410-000-000-	4/08/2021 2021/04	20,816.00		STRIKER COMBAT HELMET
0022696	011593	HIGHCOM ARMOR SOLUTIONS I	4010-035050-5410-000-000-	4/08/2021 2021/04	.00		SHIPPING /DELIVERY
0022696	011593	HIGHCOM ARMOR SOLUTIONS I	4010-035050-5410-000-000-	7/20/2021 2021/06	60,447.63-		
0022696	011593	HIGHCOM ARMOR SOLUTIONS I	4010-035050-5410-000-000-	7/20/2021 2021/06	399.63	.00	

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PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$		APPRVD BY
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0022702	004243	MARYLAND FIRE EQUIPMENT	4010-035050-5410-000-000-	4/16/2021 2021/04	29,020.00		GLOBE KOMBAT FLEX COAT
0022702	004243	MARYLAND FIRE EQUIPMENT	4010-035050-5410-000-000-	4/16/2021 2021/04	24,140.00		GLOBE CLASSIX TURNOUT PANTS
0022702	004243	MARYLAND FIRE EQUIPMENT	4010-035050-5410-000-000-	4/16/2021 2021/04	280.00	53,440.00	SHIPPING AND HANDLING
0022726	005211	SAFEWARE INC	4010-035050-5410-000-000-	6/16/2021 2021/06	6,511.14		MUSTANG WATER RESCUE DRY SUITS
0022726	005211	SAFEWARE INC	4010-035050-5410-000-000-	8/19/2021 2021/06	6,511.14-	.00	
0022610	011575	LIFE PROTECTORS LLC	4010-035050-5413-000-000-	8/31/2020 2020/08	19,997.00		KAPPLER PEN101BU,XL COWNS
0022610	011575	LIFE PROTECTORS LLC	4010-035050-5413-000-000-	8/31/2020 2020/08	23,997.00		KAPPLER PEN101BU,4XL COWNS
0022610	011575	LIFE PROTECTORS LLC	4010-035050-5413-000-000-	8/31/2020 2020/08	.00		SHIPPING
0022610	011575	LIFE PROTECTORS LLC	4010-035050-5413-000-000-	7/20/2021 2021/06	43,994.00-	.00	
0022698	006828	INTERSTATE RESCUE LLC	4010-035050-5605-000-002-	4/14/2021 2021/04	4,018.50		1500019600 IN 50 SET;
0022698	006828	INTERSTATE RESCUE LLC	4010-035050-5605-000-002-	4/14/2021 2021/04	4,230.00		150019900 IN 80 SET
0022698	006828	INTERSTATE RESCUE LLC	4010-035050-5605-000-002-	4/14/2021 2021/04	495.00		148200800 RDK 10/20 FS BAG
0022698	006828	INTERSTATE RESCUE LLC	4010-035050-5605-000-002-	4/14/2021 2021/04	1,741.50		1500009600 LEAK SEALING LANCE
0022698	006828	INTERSTATE RESCUE LLC	4010-035050-5605-000-002-	4/14/2021 2021/04	580.50		1500002201 PIPE SEALING SLEEVE
0022698	006828	INTERSTATE RESCUE LLC	4010-035050-5605-000-002-	4/14/2021 2021/04	.00		SHIPPING AND HANDLING
0022698	006828	INTERSTATE RESCUE LLC	4010-035050-5605-000-002-	7/20/2021 2021/06	11,065.50-	.00	
0022666	005329	COLONIAL FORD TRUCK SALES	4010-035050-8005-000-000-	12/28/2020 2020/12	64,053.90		F-250 4X4 GAS 3/4 TON PICK UP
0022666	005329	COLONIAL FORD TRUCK SALES	4010-035050-8005-000-000-	6/22/2021 2021/06	64,053.90-	.00	
0022722	007692	EAST COAST EMERGENCY	4010-035050-8005-000-000-	6/11/2021 2021/06	15,667.75		WHELEN EMERGENCY LIGHTING
0022722	007692	EAST COAST EMERGENCY	4010-035050-8005-000-000-	6/11/2021 2021/06	3,917.75		HAVIS CONSOLE, KUSSPAUL &
0022722	007692	EAST COAST EMERGENCY	4010-035050-8005-000-000-	6/11/2021 2021/06	2,400.00		XANTIREX, WESTIN & ACCESSORIES
0022722	007692	EAST COAST EMERGENCY	4010-035050-8005-000-000-	6/11/2021 2021/06	16,236.25		TRUCK VALLITS, BED SLIDES
0022722	007692	EAST COAST EMERGENCY	4010-035050-8005-000-000-	6/11/2021 2021/06	12,480.00		INSTALLATION CHARGES
0022722	007692	EAST COAST EMERGENCY	4010-035050-8005-000-000-	6/11/2021 2021/06	340.00	51,041.75	FREIGHT CHARGES
0022733	010152	ACI FIRE & SAFETY	4010-035050-8009-000-000-	6/22/2021 2021/06	7,899.00		RM-DR1-15A CHALLENGER
0022733	010152	ACI FIRE & SAFETY	4010-035050-8009-000-000-	6/22/2021 2021/06	349.00		RM-CHB 15 OPTIONAL K-12
0022733	010152	ACI FIRE & SAFETY	4010-035050-8009-000-000-	6/22/2021 2021/06	325.00	8,573.00	SHIPPING AND HANDLING
0022737	009425	STRYKER MEDICAL	4010-035050-8009-000-000-	6/25/2021 2021/06	15,867.20	15,867.20	LUCUS 3, V3.1 CHEST
				DEPARTMENT TOTAL-		302,286.45 *	
0022712	011766	APC PRODUCTS IN	4010-043040-3004-000-005-	5/17/2021 2021/05	15,991.00	15,991.00	INCINERATOR REFURBISHMENT
				DEPARTMENT TOTAL-		15,991.00 *	
0022684	010071	EXPRESS PRESS	4010-071040-5410-000-000-	3/10/2021 2021/03	4,215.00		SFLR
0022684	010071	EXPRESS PRESS	4010-071040-5410-000-000-	3/10/2021 2021/03	2,495.50		ALLSPORT

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PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$		APPRVD BY	PO Description
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0022684	010071	EXPRESS PRESS	4010-071040-5410-000-000-	3/10/2021 2021/03	713.00			ALLSPORT
0022684	010071	EXPRESS PRESS	4010-071040-5410-000-000-	3/10/2021 2021/03	1,426.00			ALLSPORT
0022684	010071	EXPRESS PRESS	4010-071040-5410-000-000-	3/10/2021 2021/03	2,065.00			GILDRN
0022684	010071	EXPRESS PRESS	4010-071040-5410-000-000-	3/10/2021 2021/03	421.50			SFLR
0022684	010071	EXPRESS PRESS	4010-071040-5410-000-000-	3/10/2021 2021/03	182.50			GILDRN
0022684	010071	EXPRESS PRESS	4010-071040-5410-000-000-	4/21/2021 2021/04	2,471.25-			
0022684	010071	EXPRESS PRESS	4010-071040-5410-000-000-	5/20/2021 2021/05	356.50-			
0022684	010071	EXPRESS PRESS	4010-071040-5410-000-000-	6/22/2021 2021/06	598.85			SWIM TEAM UNIFORMS
0022684	010071	EXPRESS PRESS	4010-071040-5410-000-000-	7/20/2021 2021/06	598.85-			
0022684	010071	EXPRESS PRESS	4010-071040-5410-000-000-	7/20/2021 2021/06	432.14-	8,258.61		

			DEPARTMENT TOTAL-			-----		
						8,258.61 *		
0022653	007065	SHENANDOAH VALLEY	4010-071090-3004-000-003-	11/30/2020 2020/11	10,071.00			POWER POLE RELOCATION
0022653	007065	SHENANDOAH VALLEY	4010-071090-3004-000-003-	6/16/2021 2021/06	4,235.00-			
0022653	007065	SHENANDOAH VALLEY	4010-071090-3004-000-003-	6/16/2021 2021/06	5,000.00-			
0022653	007065	SHENANDOAH VALLEY	4010-071090-3004-000-003-	6/16/2021 2021/06	836.00-	.00		

			DEPARTMENT TOTAL-			-----		
						.00 *		
0022674	000900	CARROLL CONSTRUCTION CO	4010-071100-3004-000-003-	2/05/2021 2021/02	15,930.00			ROSE HILL PARK-TAR/CHIP TRAIL
0022674	000900	CARROLL CONSTRUCTION CO	4010-071100-3004-000-003-	7/12/2021 2021/06	15,930.00-	.00		

0022724	004062	PIONEER MANUFACTURING CO	4010-071100-8001-000-000-	6/14/2021 2021/06	22,283.39			ROBOTIC ATHLETIC FIELD MARKER
0022724	004062	PIONEER MANUFACTURING CO	4010-071100-8001-000-000-	8/19/2021 2021/06	22,283.39-	.00		

			DEPARTMENT TOTAL-			-----		
						.00 *		
			FUND TOTAL-			-----		
						1,385,153.73 *		
0022730	006532	DALY COMPUTERS	4011-021130-5401-000-000-	6/22/2021 2021/06	2,645.37			LENOVO L14 G2 AMD RYZEN 5 GB
0022730	006532	DALY COMPUTERS	4011-021130-5401-000-000-	6/22/2021 2021/06	2,190.00			LENOVO THINKPAD L14 AMD RYZAN
0022730	006532	DALY COMPUTERS	4011-021130-5401-000-000-	6/22/2021 2021/06	125.00			SYSTEM CONFIGURATION PROJECT
0022730	006532	DALY COMPUTERS	4011-021130-5401-000-000-	6/22/2021 2021/06	175.00	5,135.37		LENOVO THINKPAD USB CLOCK GEN2

			DEPARTMENT TOTAL-			-----		
						5,135.37 *		
0022718	007680	BLAUCH BROTHERS INC	4011-033010-3004-000-003-	6/03/2021 2021/06	17,609.00	17,609.00		REPAIR WATER VALVE

0022673	006532	DALY COMPUTERS	4011-033010-5401-000-000-	1/27/2021 2021/01	7,000.00	7,000.00		THINKCENTRE M75 RYZEN 5 PRO

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0022719	006532	DALY COMPUTERS	4011-033010-5401-000-000-	6/03/2021 2021/06	5,300.00				MST LAPTOP 3 I7 16GB
0022719	006532	DALY COMPUTERS	4011-033010-5401-000-000-	6/23/2021 2021/06	5,300.00-				MST LAPTOP 3 I7 16GB
0022719	006532	DALY COMPUTERS	4011-033010-5401-000-000-	6/23/2021 2021/06	6,200.00		6,200.00		MST LAPTOP 13.5 TOUCH I7 16GB

0022736	010215	AMERICAN OFFICE OF VIRGIN	4011-033010-5401-000-000-	6/25/2021 2021/06	6,037.04				MONTEREY HIGH BACK TASK CHAIR
0022736	010215	AMERICAN OFFICE OF VIRGIN	4011-033010-5401-000-000-	6/25/2021 2021/06	2,208.78				MONTEREY HIGH BACK TASK CHAIR
0022736	010215	AMERICAN OFFICE OF VIRGIN	4011-033010-5401-000-000-	6/25/2021 2021/06	480.49		8,726.31		SHIPPING

0022679	002301	THE GUN SHOP	4011-033010-5409-000-000-	2/23/2021 2021/02	479.80				FEDERAL RIFLED SLUGS
0022679	002301	THE GUN SHOP	4011-033010-5409-000-000-	2/23/2021 2021/02	809.98				CCI PISTOL AMMUNITION GOLD DOT
0022679	002301	THE GUN SHOP	4011-033010-5409-000-000-	2/23/2021 2021/02	22,239.20				CCI SPEER LAWMAN 165 GR.40 CAL
0022679	002301	THE GUN SHOP	4011-033010-5409-000-000-	2/23/2021 2021/02	459.96				FEDERAL BUCKSHOT
0022679	002301	THE GUN SHOP	4011-033010-5409-000-000-	2/23/2021 2021/02	50.00		24,038.94		DELIVERY AND LIFT GATE TRUCK

0022705	002301	THE GUN SHOP	4011-033010-5409-000-000-	5/04/2021 2021/05	8,999.50				FEDERAL RIFLE CARTRIDGES
0022705	002301	THE GUN SHOP	4011-033010-5409-000-000-	5/04/2021 2021/05	1,203.44		10,202.94		CCI/SPEER, RIFLE CARTRIDGES

0022727	008568	ATLANTIC TACTICAL INC	4011-033010-5409-000-000-	6/22/2021 2021/06	20,124.00				SAFARILAND XTREME LEVEL 2
0022727	008568	ATLANTIC TACTICAL INC	4011-033010-5409-000-000-	6/22/2021 2021/06	7,038.90				SAFARILAND EXTERNAL CARRIERS
0022727	008568	ATLANTIC TACTICAL INC	4011-033010-5409-000-000-	6/22/2021 2021/06	801.90		27,964.80		SAFARILAND SOFT TRAUMA PLATES

0022727	008568	ATLANTIC TACTICAL INC	4011-033010-5410-000-000-	6/22/2021 2021/06	195.90		195.90		SAFARILAND ID PATCH

0022692	005910	ID NETWORKS INC	4011-033010-8001-000-000-	3/29/2021 2021/03	5,495.00				GUARDIAN 10-PRINT SCANNER;
0022692	005910	ID NETWORKS INC	4011-033010-8001-000-000-	3/29/2021 2021/03	168.00				GUARDIAN SUPPLY KIT
0022692	005910	ID NETWORKS INC	4011-033010-8001-000-000-	3/29/2021 2021/03	900.00				WINDOWS 10 DESKTOP
0022692	005910	ID NETWORKS INC	4011-033010-8001-000-000-	3/29/2021 2021/03	1,100.00				LEWMARK PRINTER
0022692	005910	ID NETWORKS INC	4011-033010-8001-000-000-	3/29/2021 2021/03	495.00				REMOTE IMPLEMENTATION/CONFIG
0022692	005910	ID NETWORKS INC	4011-033010-8001-000-000-	3/29/2021 2021/03	60.00				SHIPPING
0022692	005910	ID NETWORKS INC	4011-033010-8001-000-000-	7/13/2021 2021/06	8,200.00-				
0022692	005910	ID NETWORKS INC	4011-033010-8001-000-000-	7/13/2021 2021/06	18.00-		.00		

DEPARTMENT TOTAL-							101,937.89	*	

FUND TOTAL-							107,073.26	*	

0022662	004929	APPLE VALLEY SCALE	4012-042040-5401-000-000-	12/09/2020 2020/12	2,500.00				CAMERA,THERMAL PRINT &
0022662	004929	APPLE VALLEY SCALE	4012-042040-5401-000-000-	6/30/2021 2021/06	2,500.00-		.00		Did not purchase all quoted.

0022662	004929	APPLE VALLEY SCALE	4012-042040-5413-000-999-	12/09/2020 2020/12	36,453.00				SOFTWARE/EQUIPMENT UPGRADE
0022662	004929	APPLE VALLEY SCALE	4012-042040-5413-000-999-	1/21/2021 2021/01	32,708.50-				
0022662	004929	APPLE VALLEY SCALE	4012-042040-5413-000-999-	6/30/2021 2021/06	3,744.50-		.00		Did not purchase all quoted.

DEPARTMENT TOTAL-							.00	*	

						FUND TOTAL-	-----	
								.00 *
0022701	006532	DALY COMPUTERS	4017-081090-8007-000-000-	4/15/2021	2021/04	4,389.00		THINKSYSTEM SR630 SERVER
0022701	006532	DALY COMPUTERS	4017-081090-8007-000-000-	4/15/2021	2021/04	279.00		3YR WIY FIN SVC
0022701	006532	DALY COMPUTERS	4017-081090-8007-000-000-	4/15/2021	2021/04	4,380.00		LENOVO THINKPAD L14 AMD RYZEN
0022701	006532	DALY COMPUTERS	4017-081090-8007-000-000-	4/15/2021	2021/04	100.00		SYSTEM CONFIG, PROJECT IMAGING
0022701	006532	DALY COMPUTERS	4017-081090-8007-000-000-	4/15/2021	2021/04	700.00		LENOVO THINKPAD USB-C DOCK GEN2
0022701	006532	DALY COMPUTERS	4017-081090-8007-000-000-	4/15/2021	2021/04	4,560.00		LENOVO P340 WORKSTATION SFF I7
0022701	006532	DALY COMPUTERS	4017-081090-8007-000-000-	4/15/2021	2021/04	100.00	14,508.00	SYSTEM CONFIG, PROJECT IMAGING

DEPARTMENT TOTAL- -----
14,508.00 *

FUND TOTAL- -----
14,508.00 *

0022421	003868	PERRY ENGINEERING CO INC	4027-012270-5413-000-007-	4/02/2019	2019/04	9,800,000.00		CROSSOVER BLVD RD
0022421	003868	PERRY ENGINEERING CO INC	4027-012270-5413-000-007-	4/02/2019	2019/04	7,792,682.83		CROSSOVER BLVD RD
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-		
0022421	003868	PERRY ENGINEERING CO INC	4027-012270-5413-000-007-	7/09/2020	2020/06	56,773.53-		
0022421	003868	PERRY ENGINEERING CO INC	4027-012270-5413-000-007-	8/10/2020	2020/08	313,484.02-		
0022421	003868	PERRY ENGINEERING CO INC	4027-012270-5413-000-007-	8/10/2020	2020/08	198,998.79-		
0022421	003868	PERRY ENGINEERING CO INC	4027-012270-5413-000-007-	9/10/2020	2020/09	142,574.69-		
0022421	003868	PERRY ENGINEERING CO INC	4027-012270-5413-000-007-	9/10/2020	2020/09	655,060.63-		
0022421	003868	PERRY ENGINEERING CO INC	4027-012270-5413-000-007-	10/08/2020	2020/10	106,044.82-		
0022421	003868	PERRY ENGINEERING CO INC	4027-012270-5413-000-007-	10/08/2020	2020/10	198,747.42-		
0022421	003868	PERRY ENGINEERING CO INC	4027-012270-5413-000-007-	11/02/2020	2020/11	380,297.00		CHANGE ORDER #2
0022421	003868	PERRY ENGINEERING CO INC	4027-012270-5413-000-007-	11/05/2020	2020/11	191,331.01-		
0022421	003868	PERRY ENGINEERING CO INC	4027-012270-5413-000-007-	11/05/2020	2020/11	152,568.63-		
0022421	003868	PERRY ENGINEERING CO INC	4027-012270-5413-000-007-	12/08/2020	2020/12	180,877.07-		
0022421	003868	PERRY ENGINEERING CO INC	4027-012270-5413-000-007-	12/08/2020	2020/12	69,229.89-		
0022421	003868	PERRY ENGINEERING CO INC	4027-012270-5413-000-007-	1/11/2021	2021/01	379,132.32-		
0022421	003868	PERRY ENGINEERING CO INC	4027-012270-5413-000-007-	1/11/2021	2021/01	64,883.71-		

AP250 8/25/2021		COUNTY OF FREDERICK VA.		OPEN PURCHASE ORDERS		* OPEN *		PAGE 8		
PERIOD-	- 2021/06									
FO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$		APPRVD BY	FO Description		
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0022421	003868	PERRY ENGINEERING CO INC	4027-012270-5413-000-007-	2/04/2021 2021/02	259,210.86-					
0022421	003868	PERRY ENGINEERING CO INC	4027-012270-5413-000-007-	2/04/2021 2021/02	42,275.49-					
0022421	003868	PERRY ENGINEERING CO INC	4027-012270-5413-000-007-	3/04/2021 2021/03	90,032.02-					
0022421	003868	PERRY ENGINEERING CO INC	4027-012270-5413-000-007-	3/04/2021 2021/03	26,839.80-					
0022421	003868	PERRY ENGINEERING CO INC	4027-012270-5413-000-007-	4/08/2021 2021/04	150,812.90-					
0022421	003868	PERRY ENGINEERING CO INC	4027-012270-5413-000-007-	4/08/2021 2021/04	33,564.29-					
0022421	003868	PERRY ENGINEERING CO INC	4027-012270-5413-000-007-	5/05/2021 2021/05	156,700.58-					
0022421	003868	PERRY ENGINEERING CO INC	4027-012270-5413-000-007-	5/05/2021 2021/05	86,450.16-					
0022421	003868	PERRY ENGINEERING CO INC	4027-012270-5413-000-007-	6/07/2021 2021/06	66,476.93-					
0022421	003868	PERRY ENGINEERING CO INC	4027-012270-5413-000-007-	6/07/2021 2021/06	324,155.06-					
0022421	003868	PERRY ENGINEERING CO INC	4027-012270-5413-000-007-	7/12/2021 2021/06	69,864.05-					
0022421	003868	PERRY ENGINEERING CO INC	4027-012270-5413-000-007-	7/12/2021 2021/06	28,587.04-	2,097,744.28				

				DEPARTMENT TOTAL-		-----				
								2,097,744.28 *		
				FUND TOTAL-		-----				
								2,097,744.28 *		
0022708	009425	STRYKER MEDICAL	4030-013300-8009-000-000-	5/10/2021 2021/05	37,888.40					LIFEPAK 15 & ACCESSORIES
0022708	009425	STRYKER MEDICAL	4030-013300-8009-000-000-	5/10/2021 2021/05	4,000.00-					TRADE-IN CREDIT
0022708	009425	STRYKER MEDICAL	4030-013300-8009-000-000-	7/20/2021 2021/06	33,888.40-	.00				

0022723	009425	STRYKER MEDICAL	4030-013300-8009-000-000-	6/11/2021 2021/06	15,867.20					LUCIUS 3, V3.1 CHEST
0022723	009425	STRYKER MEDICAL	4030-013300-8009-000-000-	8/19/2021 2021/06	15,867.20-	.00				

				DEPARTMENT TOTAL-		-----				
								.00 *		
				FUND TOTAL-		-----				
								.00 *		
0022735	004534	GOVCONNECTION INC	4031-081020-5401-000-000-	6/23/2021 2021/06	4,979.24					SURFACE BOOK 3 15IN
0022735	004534	GOVCONNECTION INC	4031-081020-5401-000-000-	6/23/2021 2021/06	159.76					SURFACE PEN, PLATINUM
0022735	004534	GOVCONNECTION INC	4031-081020-5401-000-000-	6/23/2021 2021/06	309.70					SURFACE PRO DOCK
0022735	004534	GOVCONNECTION INC	4031-081020-5401-000-000-	7/20/2021 2021/06	159.76-					
0022735	004534	GOVCONNECTION INC	4031-081020-5401-000-000-	7/20/2021 2021/06	5,282.88-					
0022735	004534	GOVCONNECTION INC	4031-081020-5401-000-000-	8/19/2021 2021/06	309.70-					
0022735	004534	GOVCONNECTION INC	4031-081020-5401-000-000-	8/19/2021 2021/06	303.64	.00				

0022716	005899	DOCUMENT SOLUTIONS INC	4031-081020-8007-000-000-	5/25/2021 2021/05	5,590.62	5,590.62				HONICA MINOLTA BIZHUB C300I

				DEPARTMENT TOTAL-		-----				
								5,590.62 *		
				FUND TOTAL-		-----				
								5,590.62 *		

0022720	005329	COLONIAL FORD TRUCK SALES	4085-081030-8005-000-000-	6/04/2021	2021/06	24,850.00		1/2 TON PICKUP, 4X2; ITEM	
0022720	005329	COLONIAL FORD TRUCK SALES	4085-081030-8005-000-000-	6/22/2021	2021/06	24,850.00-	.00		

0022669	008338	KEE CONSTRUCTION SERVICES	4085-081030-8801-000-056-	1/06/2021	2021/01	847,785.00		SITE WORK - PH 1 CONSTRUCTION	
0022669	008338	KEE CONSTRUCTION SERVICES	4085-081030-8801-000-056-	6/07/2021	2021/06	191,537.39-			
0022669	008338	KEE CONSTRUCTION SERVICES	4085-081030-8801-000-056-	6/22/2021	2021/06	138,832.37-			
0022669	008338	KEE CONSTRUCTION SERVICES	4085-081030-8801-000-056-	7/22/2021	2021/06	383,903.10-	133,512.14		

0022670	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-056-	1/06/2021	2021/01	183,727.00		CONST. ADMIN - SITE WORK PH 1	
0022670	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-056-	2/22/2021	2021/02	25,441.31-			
0022670	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-056-	3/19/2021	2021/03	5,248.38-			
0022670	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-056-	4/21/2021	2021/04	2,774.70-			
0022670	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-056-	5/25/2021	2021/05	14,411.85-			
0022670	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-056-	7/12/2021	2021/06	32,997.98-	102,852.78		

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-			
0022512	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-172-	9/10/2020	2020/09	13,365.00-			
0022512	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-172-	11/20/2020	2020/11	26,615.00-			
0022512	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-172-	3/19/2021	2021/03	27,233.90-			
0022512	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-172-	4/21/2021	2021/04	26,621.83-			
0022512	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-172-	7/12/2021	2021/06	32,905.00-			
0022512	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-172-	7/12/2021	2021/06	3,233.12-	.00		

0022700	011739	AECOM TECHNICAL SERVICES	4085-081030-8801-000-202-	4/15/2021	2021/04	373,079.27		NEW TERMINAL (DESIGN)	
0022700	011739	AECOM TECHNICAL SERVICES	4085-081030-8801-000-202-	6/07/2021	2021/06	10,554.90-			
0022700	011739	AECOM TECHNICAL SERVICES	4085-081030-8801-000-202-	7/12/2021	2021/06	43,373.06-	319,151.31		

0022711	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-203-	5/14/2021	2021/05	223,378.00	223,378.00	DESIGN OF NEW TERMINAL	

DEPARTMENT TOTAL-							778,894.23	*	

FUND TOTAL-							778,894.23	*	

							4,388,964.12	*	



Frederick County Public Schools

Executive Director of Finance

Patty Camery
cameryp@fcpsk12.net

Fund Description	PO #	Vendor Name	Open Amount	Item Description
SCHOOL OPERATING FUND	20210542	Data Business Systems	17,650.00	Install Software Package
SCHOOL OPERATING FUND	20210773	Voyager Sopris Learning, Inc.	6,000.00	LETRS Virtual Training
SCHOOL OPERATING FUND	20210578	University of Wisconsin-Madison	14,770.25	WIDA ACCESS for ELLs
SCHOOL OPERATING FUND	20210435	Quality Counts, LLC	560.00	Traffic Count Woodside at JWHS
SCHOOL OPERATING FUND	20210728	ECS Mid-Atlantic, LLC	10,300.00	Geotechnical Eng Services JWHS
SCHOOL OPERATING FUND	20210729	ECS Mid-Atlantic, LLC	2,400.00	Natural Resource Services IHES
SCHOOL OPERATING FUND	20210750	RRMM Architects, PC	49,500.00	Topographic & Existing Condition
SCHOOL OPERATING FUND	20210359	McGrath RentCorp and Subsidiaries	69,722.00	Prep and move modulars from SWES to SHS
SCHOOL OPERATING FUND	20210360	McGrath RentCorp and Subsidiaries	81,684.00	Prep and move modulars from SWES to JWHS
SCHOOL OPERATING FUND	20210707	ZMM, Inc.	71,801.44	AES HVAC drawings & specifications
SCHOOL OPERATING FUND	20210706	ZMM, Inc.	71,801.44	MTES HVAC drawings & specifications
SCHOOL OPERATING FUND	20210708	ZMM, Inc.	64,046.94	BHES HVAC drawings & specifications
SCHOOL OPERATING FUND	20210741	Hi-Tek Biz, LLC	4,261.00	REAMS removal of electricity from modular
SCHOOL OPERATING FUND	20210694	The Floor Shop of Winchester,	2,090.80	JWMS flooring replacement
SCHOOL OPERATING FUND	20210635	Valley Boiler & Mechanical, Inc.	31,700.00	JWHS heat pump installation
SCHOOL OPERATING FUND	20210651	Pine Knoll Construction Co., Inc.	19,962.89	JWHS replace waterline
SCHOOL OPERATING FUND	20200163	ZMM, Inc.	4,500.00	JWHS A&E softball field improvements
SCHOOL OPERATING FUND	20210705	Pine Knoll Construction Co.,	351,149.01	JWHS softball field improvements
SCHOOL OPERATING FUND	20210677	The Floor Shop of Winchester, Inc.	8,993.74	SHS library flooring replacement
SCHOOL OPERATING FUND	20210675	The Floor Shop of Winchester, Inc.	3,298.72	MHS art room flooring replacement
SCHOOL OPERATING FUND	20210676	The Floor Shop of Winchester, Inc.	38,910.05	MHS Library flooring replacement
SCHOOL OPERATING FUND	20210692	Hi-Tek Biz, LLC	9,072.95	Installation of conduits for lights
SCHOOL OPERATING FUND	20210418	Tyler Technologies, Inc.	7,280.00	9 days of on site training on scheduling
SCHOOL OPERATING FUND	20210735	Dell Marketing, L.P.	15,705.75	Chromebook parts
SCHOOL OPERATING FUND	20210643	Levin Professional Services, Inc.	8,313.00	Graduation equipment
SCHOOL OPERATING FUND	20210739	CDW Government, LLC	1,550.00	1- VIEWSONIC VIEWBOARD IFP5550-E1
SCHOOL OPERATING FUND	20210740	Next Generation Security Concepts, Inc.	20,290.85	Cameras - Old REAMS
SCHOOL OPERATING FUND	20210748	Dell Marketing, L.P.	23,888.20	Dell Desktops
SCHOOL OPERATING FUND	20210757	CDW Government, LLC	1,040.00	FLAT PANEL WALL MOUNTS
SCHOOL OPERATING FUND	20210759	CDW Government, LLC	5,466.00	DOCKING STATION ADAPTER
SCHOOL OPERATING FUND	20210763	CDW Government, LLC	2,188.77	3-APC SMART UPS 500VA LITHIUM-ION
SCHOOL OPERATING FUND	20210769	CDW Government, LLC	10,750.58	UPS FOR SBO SERVER ROOM
SCHOOL OPERATING FUND	20210608	Logical Front, LLC	4,680.00	LOGICAL FRONT-SERVICE, REMOTE DESIGN/INSTALL
SCHOOL OPERATING FUND	20210643	Levin Professional Services,	28,842.00	Graduation equipment
Total Fund 50		SCHOOL OPERATING FUND	1,064,170.38	

Fund Description	PO #	Vendor Name	Open Amount	Item Description
CAPITAL PROJECTS FUND	20210200	ZMM, Inc.	400.00	JWMS Drawings & specifications roof replacement
CAPITAL PROJECTS FUND	20210457	ZMM, Inc.	800.00	Fire alarm design drawings and specifications
CAPITAL PROJECTS FUND	20210460	ZMM, Inc.	800.00	Fire alarm design drawings and specifications
CAPITAL PROJECTS FUND	20210463	ZMM, Inc.	1,249.80	Fire alarm design drawings and specifications
CAPITAL PROJECTS FUND	20210459	ZMM, Inc.	600.00	Fire alarm design drawings and specifications
CAPITAL PROJECTS FUND	20210461	ZMM, Inc.	3,800.00	New lighting design drawings and specifications
CAPITAL PROJECTS FUND	20210520	Vertex Roofing Contractors, I	209,529.44	JWMS partial slate roof replacement
CAPITAL PROJECTS FUND	20210575	Acme Mechanical Contractors of VA, Inc.	192,277.00	MTES Chiller Replacement
CAPITAL PROJECTS FUND	20210519	Simpson Unlimited, Inc.	220,582.75	OVES roof replacement
CAPITAL PROJECTS FUND	20210697	United Electric Company, Inc.	41,527.53	OVES complete fire alarm replacement
CAPITAL PROJECTS FUND	20210714	Patriot Fire & Security, LLC	22,514.22	RRES complete fire alarm replacement
CAPITAL PROJECTS FUND	20210513	Edward Kocharian & Co., Inc.	49,549.41	SHS chiller replacement
CAPITAL PROJECTS FUND	20210713	Patriot Fire & Security, LLC	68,353.92	SHS fire alarm replacement
CAPITAL PROJECTS FUND	20210564	Stuart M Perry, Inc.	339,671.25	SHS asphalt overlay
CAPITAL PROJECTS FUND	20210715	Patriot Fire & Security, LLC	20,136.71	SRS NREP fire alarm replacement
Total Fund 59		CAPITAL PROJECTS FUND	1,171,792.03	

Fund Description	PO #	Vendor Name	Open Amount	Item Description
CONSTRUCTION FUND	20190789	RRMM Architects, PC	16,693.83	A & E Services for REAMS
CONSTRUCTION FUND	20200157	Comcast Holdings Corporation	19,583.00	Comcast for REAMS
CONSTRUCTION FUND	20200252	Fort Hill Associates, LLC	24,800.00	Construction audit REAMS
CONSTRUCTION FUND	20190799	Branch Builds, Inc.	3,509,374.55	General conditions cost REAMS
CONSTRUCTION FUND	20200444	Setty & Associates, Ltd.	43,716.00	Engineering Services at REAMS
CONSTRUCTION FUND	20200487	Diversified Educational Systems, Inc.	98,135.48	Casework and Millwork REAMS
CONSTRUCTION FUND	49808	OWPR	7,770.00	A&E Armel - project on hold
CONSTRUCTION FUND	20180890	Viola Engineering, PC	3,456.65	Third party testing 12th Elementary
CONSTRUCTION FUND	20190371	C&W-TESCO, Inc.	10,390.00	12th Elementary commissioning services
CONSTRUCTION FUND	20190452	Kinsley Construction, Inc.	250,110.56	Phase 2 Sitework and Construction 12 Elementary
CONSTRUCTION FUND	20200721	Lyle P Strosnyder, Inc.	515.00	Installation of Kitchenette at JSES
CONSTRUCTION FUND	46469	OWPR	185,504.85	A&E for 4th High School-project on hold
CONSTRUCTION FUND	20210500	Virco Inc.	27,934.68	Furniture for REAMS
CONSTRUCTION FUND	20210501	VS America, Inc.	301.21	Furniture for REAMS
CONSTRUCTION FUND	20210523	Diversified Educational Syste	405,811.15	FFE Item for REAMS
CONSTRUCTION FUND	20210585	Diversified Educational Syste	90,490.00	CTE package & Kiln REAMS
CONSTRUCTION FUND	20210609	Diversified Educational Syste	10,930.80	Learning Center FF&E REAMS
CONSTRUCTION FUND	20210682	Crest Foodservice Equipment C	12,177.44	Smallware order for REAMS cafeteria
CONSTRUCTION FUND	20210709	Lowe's Companies, Inc.	35,335.80	Appliances for REAMS
CONSTRUCTION FUND	20210493	Clinton Learning Solutions, L	74,923.60	REAMS EPIC & AUDIO
CONSTRUCTION FUND	20210624	Next Generation Security Concepts, Inc.	5,614.80	REAMS exterior camera install
CONSTRUCTION FUND	20210655	CDW Government, LLC	29,950.00	4-VIEWSONIC VIEWBOARD Interactive Flat Panel
Total Fund 60		CONSTRUCTION FUND	4,863,519.40	