

AUDIT & FINANCE COMMITTEE REPORT to the BOARD OF SUPERVISORS
Wednesday, February 16, 2022
8:00 a.m.
107 NORTH KENT STREET, WINCHESTER, VIRGINIA

An Audit & Finance Committee meeting was held in the Board of Supervisors meeting room at 107 North Kent Street on Wednesday, February 16, 2022 at 8:00 a.m.

ATTENDEES:

Committee Members Present: Charles DeHaven, Chairman; Blaine Dunn; Gary Oates; Angela Wiseman; and Jeffrey Boppe. Non-voting liaisons: William Orndoff, Treasurer; and Seth Thatcher, Commissioner of the Revenue.

Committee Members Absent: None.

Staff present: Cheryl Shiffler, Finance Director; Sharon Kibler, Assistant Finance Director; Michael Bollhoefer, County Administrator; Jay Tibbs, Assistant County Administrator; Rod Williams, County Attorney; Nick Sabo, WRAA Executive Director; Steve Hawkins, Sheriff Major; and Joe Wilder, Public Works Director.

Others present: David Foley, RFC (remote).

ITEMS REQUIRING ACTION BY BOARD OF SUPERVISORS:

(*) Items 4, 5, and 6 were approved under consent agenda.

FINANCE COMMITTEE

1. The Winchester Regional Airport Authority requests an Airport Fund supplemental appropriation in the amount of \$280,000. This amount represents funds needed for aviation fuel for the remainder of the fiscal year. No local funds required. See attached memo, p. 4. The committee recommends approval.
2. The Winchester Regional Airport Authority requests an Airport Capital Fund supplemental appropriation in the amount of \$296,477 and a General Fund supplemental appropriation in the amount of \$126,190. These amounts represent additional funds for a DOAV grant and the local share. See attached memo, p. 5. The committee recommends approval.
3. The Public Works Director requests a Shawneeland Fund supplemental appropriation in the amount of \$380,000. This amount represents funds necessary to seal a water leak below the lake. The request has been endorsed by the SSDAC and approved by the Public Works Committee. See attached memo, p. 6 - 12. The committee recommends approval.

4. (*) The Sheriff requests a General Fund supplemental appropriation in the amount of \$20,592.45. This amount represents auto claims and will be used for repairs. No local funds required. See attached memo, p. 13 - 17.
5. (*) The Sheriff requests a General Fund supplemental appropriation in the amount of \$19,950. This amount represents an auto claim and will be used toward a replacement vehicle. No local funds required. See attached memo, p. 18 - 19.
6. (*) The Sheriff requests a General Fund supplemental appropriation in the amount of \$1,806. This amount represents donations to be used toward a building at the impound lot. No local funds required. See attached memo, p. 20 - 21.

NO ACTION REQUIRED BY BOARD OF SUPERVISORS:

AUDIT COMMITTEE

1. David Foley from Robinson, Farmer, Cox Associates will present the FY 2021 Annual Comprehensive Financial Report (ACFR) and be available for discussion of the upcoming FY 2022 audit. The FY 2021 ACFR is available online at: www.fcva.us/CAFR. See attached governance letter, p. 22 - 23. The committee authorized the Finance Committee Chairman to sign the FY2022 engagement letter.

INFORMATION ONLY

1. The Finance Director provides a Fund 10 Transfer Report for January 2022. See attached, p. 24.
2. The Finance Director provides financial statements ending January 31, 2022. See attached, p. 25 - 35.
3. The Finance Director provides an FY 2022 Fund Balance Report ending February 9, 2022. See attached, p. 36.
4. The Final Rule on the American Rescue Plan Act – Coronavirus State and Local Fiscal Recovery Funds (ARPA-CSLFRF) was issued January 6, 2022. It has been determined that a portion of the EMS Radio project is an eligible expense. An updated budget for the County's use of ARPA funds is provided. See attached, p. 37 - 38.

Respectfully submitted,

FINANCE COMMITTEE

Charles DeHaven, Chairman

Blaine Dunn

Gary Oates

Jeffrey Boppe

Angela Wiseman

By *Cheryl B. Shiffler*

Finance Director



WINCHESTER REGIONAL AIRPORT

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

MEMORANDUM

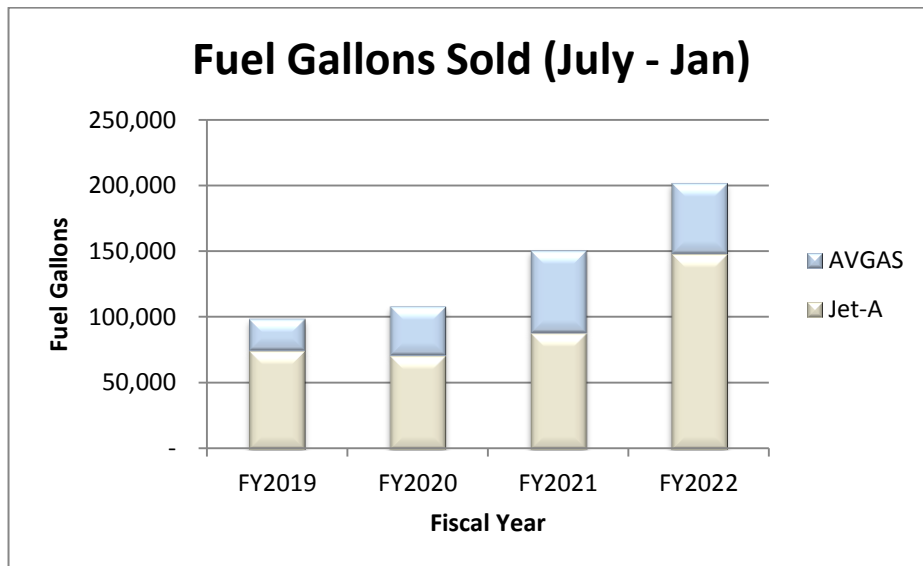
To: Cheryl Shiffler, Frederick County Finance Director

From: Nick Sabo, Winchester Regional Airport Authority Executive Director

Date: February 16, 2022

RE: Finance Committee Agenda Item | Operating Budget Supplemental Appropriation

The Winchester Regional Airport Authority (WRAA) requests a supplemental appropriation in the amount of \$280,000 to account for aviation fuel cost-of-sales for the remainder of FY 2022. The supplemental appropriation is needed because fuel sales have outpaced projections by about 25%, meanwhile fuel costs have been approximately 15% higher than budgeted. This supplemental appropriation is directly offset by revenue from fuel sales; therefore no local funds are required.



Revenue: 3 - 017 - 018990 - 0010, Miscellaneous Revenue

Expense: 4 - 017 - 081090 - 5414 - 000 - 000, Merchandise for Resale

We sincerely appreciate the support of Frederick County. Please advise if you have questions or need additional information.



WINCHESTER REGIONAL AIRPORT

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

MEMORANDUM

To: Cheryl Shiffler, Frederick County Finance Director
 From: Nick Sabo, Winchester Regional Airport Authority Executive Director
 Date: February 16, 2022
 RE: Finance Committee Agenda Item | State Grant for Terminal Site Work Phase 2 Construction

The Winchester Regional Airport Authority (WRAA) received a grant offer from the Virginia Department of Aviation (DOAV) for the “Terminal Site Work Phase 2” construction project. The grant provides for reimbursement of approximately 74% of the total project costs.

Previously, the airport received an initial appropriation for the project in November 2021. However, bids opened in January 2022 exceeded the engineer’s estimate by approximately 17%. Therefore, the WRAA requests an additional supplemental appropriation for its FY 2022 capital budget in the amount of \$296,477. The updated total project costs are shown in the table below. The requested Frederick County share is **\$126,190**.

| Terminal Building Site Work Phase 2 - Construction | | | |
|---|--------------------------------|--|--|
| | Approved (Nov 2021) | Revised Project Budget (Jan 2022) | Supplemental Request (Feb 2022) |
| DOAV | \$1,200,000 | \$1,328,224 | \$128,224 |
| County | \$225,000 | \$351,190 | \$126,190 |
| City | \$75,000 | \$117,063 | \$42,063 |
| Total | \$1,500,000 | \$1,796,477 | \$296,477 |

Revenue: 3 - 085 - 024040 – 0012, State Reimbursement Capital Projects
 Expense: 4 - 085 - 081030 - 8801 - 000 - 203, New GA Terminal Building-Site Design

We sincerely appreciate the support of Frederick County. Please advise if you have questions or need additional information.



MEMORANDUM

TO: Cheryl Shiffler, Director of Finance

FROM: Joe C. Wilder, Director of Public Works

SUBJECT: Transfer Request – Shawneeland Sanitary District

DATE: January 31, 2022

At the January 25, 2022, Public Works Committee meeting, the committee unanimously approved a request from the Shawneeland Sanitary District to transfer \$380,000 from 0-016-000240-2530 unreserved fund balance to 4-016-081080-3010-00 contractual services.

Viola Engineering/American Concrete has proposed a polyurethane grouting operation to seal up the karst features below the lake where water is leaking at a rate of 140 gallons/minute. **(Attachment 1)** The proposed cost estimate to perform the necessary work will range from \$60,000 and up to \$380,000, depending on how the grouting operation proceeds with the water leakage rate. The Shawneeland Sanitary District Advisory Committee (SSDAC) unanimously endorsed spending up to \$380,000 with funding for the project coming from the unreserved fund balance account. **(Attachment 2)**

Please include the above transfer request on the next Finance Committee agenda.

JCW/kco

Attachments: as stated

cc: file

Harrisonburg Office
1356 N. Main Street
Harrisonburg, VA 22802
Phone: 540-434-0400
Fax: 540-434-0447



Winchester Office
220 Imboden Drive, Suite A
Winchester, VA 22603
Phone: 540-313-4270
Fax: 540-434-0447

Viola Engineering, PC

December 2, 2021

Joe Wilder, Director of Public Works
Frederick County, Virginia
107 N. Kent Street
Winchester, VA 22601

[email: jwilder@fcva.us]

RE: Revision 1 - Report of Geophysical Investigation
[Crystal Lake Sinkhole Investigation \(Cherokee Dam\)](#)
152 Tomahawk Trail, Winchester, VA
VEPC Project No: PTL-212862

Mr. Wilder:

A three-dimensional (3D) electrical resistivity imaging (ERI) survey was performed at the referenced site to evaluate recently developed karst features located along the southeastern bank of Crystal Lake. Site investigation and report preparation were conducted in accordance with Frederick County Task Order 2017-13 (Date: 10/27/2021) and scope of services developed by our office (Proposal Date: 10/21/2021). The lake and earthen impoundment, Cherokee Dam, are owned and operated by Frederick County with funding provided by the Shawneeland Sanitary District. Site karst hazards are well documented at Crystal Lake, and subsurface topology has impacted the performance of the lake dating back to its construction in the 1960's. Investigation and sinkhole remediation activities have taken place over the past 20 years with fluctuating drainage rates occurring throughout the lakes operational history. Sometime in early October 2021, two (2) well defined sinkholes developed along the eastern shore of the lake; subsequently, accelerating lake drainage to a rate measured at approximately 150 gallons a minute at the spring located north of the historic Council House. As a result, the lake water elevation dropped approximately 10 to 15 feet. This prompted a subsurface evaluation of geologic conditions to ascertain potential remediation scope and estimated costs. A three-dimensional electrical resistivity survey (ERI) was conducted, by our office, to evaluate subsurface sinkhole drainage conditions. A 3D rectangle survey section was established, as shown on the attached Location Plan, with six (6) parallel ERI survey lines conducted with electrode spacing maintained at eight (8) feet.



Figure 1. Dam Construction

Three-dimensional resistivity imaging is a geophysical technique utilized to measure the in-situ resistivity of earth materials, i.e., how difficult it is to pass an induced electrical current through the subsurface. Resistivity is the inverse of conductivity. Therefore, resistivity imaging is a measurement of the conductivity of the subsurface materials at the site. Generally, soils are more conductive than competent bedrock and can be imaged with this technique. Karst terrain soils associated with sinkholes, voids, solution channels, bedrock seeps and incipient sinkholes are typically cohesive and very moist. Therefore, they are more

conductive than the surrounding bedrock or other soils. In addition, voids and caves can possibly be imaged provided a contrasting resistivity gradient exists between the target and the surrounding earth materials.

SITE EXPLORATION

Cherokee Dam is located perpendicular to the strike of bedrock underlain by various geological formations, several of which include soluble limestone. We understand the site and dam embankment is underlain by several geologic formations with limestone inclusions that are solution prone according to published maps, review of previous site study, and grouting program performed by Hayward Baker.

Based on a review of the grouting program, we summarize that grouting began in November 2008 and was terminated in April of 2009. A total of 33 borings were injected with grout to depths of 150 feet, as referenced from the top of the dam, with a cement grout/bentonite additive. Records indicate a total of 2097 cubic yards of grout was injected to develop a subsurface curtain that appeared to minimize water flow through subsurface voids at depth. However, it was stated some leakage is inevitable in this karst geology. We conclude that it is nearly impossible to effectively stop leakage in karst geology nor can any grouting plan guarantee similar future sinkhole development will not occur. However, targeted remediation can significantly reduce the likelihood of drainage through karst development and reduce subsurface drainage rates.

A three-dimensional ERI survey along [six \(6\) parallel lines](#) running east to west along the downstream slope and toe of Cherokee Dam. The study included a [dipole-dipole](#) array resistivity survey utilizing the Advanced Geosciences, Inc. (AGI) SuperSting R-8/IP Passive Earth Resistivity System. The ERI lines were spaced approximately 16 feet apart with a length of 664 feet each. The resistivity lines were established with an electrode spacing of 8 feet to gain a maximum resolution and imaging depth of approximately four (4) and 130 feet, respectively. Anomalous resistivity zones were mapped in an effort to identify flow paths which traverse the survey area to distinguish potential remediation areas. Further, resistivity imaging data was processed and inverted using AGI's proprietary 3-D resistivity inversion software, EarthImager 3-D, to generate the inverted resistivity sections. Terrain correction was performed utilizing high resolution elevation data obtained from USGS 3DEP one-meter Light Detection and Ranging (LiDAR) bare earth elevation maps. Electrodes were located in the field with multi-band RTK GNSS receivers with a nominal location accuracy of less than three (3) centimeters.



Figure 2. ERI Field Investigation

SUBSURFACE CONDITIONS

Electrical resistivity imaging is a nondestructive investigation technique that can be utilized to detect large anomalously deep and/or wet soils of the type commonly associated with incipient sinkholes or saturated soils, fractures, or pockets between more competent rock. Resistivity imaging was utilized as an indicator of potential wet soils or flow paths and not as an absolute identifier of the problem. In general, higher

resistivity values are interpreted to represent non-porous competent bedrock or dry soil conditions, and conversely, lower conductivity values are interpreted to represent moist or saturated soils and/or water filled voids, fractures, and other structural discontinuities within the bedrock/soil mass.

Resistivity imaging of the project site suggests variable moisture conditions beneath estimated top of bedrock likely indicated zones of water infiltration. Zones of higher resistive material likely represent competent bedrock while lower resistivity values were observed along the existing dam outfall barrel and buried piping (siphons). A discontinuous low resistivity zone is noted on all ERI sections along the eastern edge of the ERI data. This area is indicative of fractured bedrock harboring water flow. Further, it is believed the contact between dissimilar geologic formations is closer to the site than is mapped leading to accelerated bedrock degradation. A zone of probable remediation was identified along the eastern extents of the survey area as mapped on the attached Location Plan and Inverted Resistivity Sections. An area of low resistivity subsurface conditions was noted due west of the dam outfall pipe only in a handful of sections. It is believed this hydraulic feature is derived from water infiltration at the surface near the end of the outfall pipe.



Figure 3. Sinkhole Development Along Shoreline

CONSTRUCTION RECOMMENDATIONS

We understand Crystal Lake is a prominent feature of the Shawnee Land community and is admired by many residents. However, extensive subsurface remediation of previous karst features has left some weary of significant capital expenses for its continued operation. Multiple remediation options are available with varying probability of long-term success; however, any remediation approach selected will not guarantee the end to sinkhole development within the local geology going forward.

Currently (as revised 12/2/21), Crystal Lake elevation has dropped to a consistent level of 157 inches below normal pool elevation and flow measured at the spring box below the Council House has stabilized to 136 gpm (down from 175 gpm) and flowing with negligible turbidity. These factors may remain constant for a period of time to permit remediation, if so elected. Some well-suited methods, arranged in ascending cost, may include:

- 1.) Grouting of near-surface voids, deep remediation excluded, in the existing karst features to include backfilling existing sinkholes (2) at the surface to promote public safety leaving existing deep conditions unchecked. This would be economically achieved by rough grading an access lane to near the karst features to permit backfilling with 2000 psi lean concrete with 50 lbs of bentonite metered into the concrete while discharging. The concrete volume may be expanded by including bank boulders to the concrete/grout mix during discharge. We estimate a budget cost of \$7,500 to complete this alternative. However, once the sinkholes are backfilled, the advantage of filling with polymer grout is lost without drilling addition holes to inject grout to better fill voids if decided at a later date.
- 2.) Near surface and drainage path filling with water-activated semi-rigid polyurethane foam injection resin. Dye tracing is conducted to ascertain travel time through karst drainage paths. Specially

formulated foam is pumped into the exposed sinkhole(s) and proportioned to activate at set intervals to plug subsurface conditions. Chemicals are certified to NSF 61-5 (approved for contact with drinking water – see attached Certified Product Listing). Please refer to attached Case History for more information provided by Mr. Stuart Baber of American Concrete Services. We suggest that Mr. Baber be contacted for additional Case Histories of grouting sinkholes in karst geology for further consideration.

- 3.) Deep chemical grouting to develop drainage curtain walls downstream from the dam. Areas noted on attached location plans.
- 4.) Extensive grouting similar to remediation activities conducted for previous karst feature remediation downstream and/or within reservoir. Areas noted on attached location plans.


Based on the 2009 remediation history and existing subsurface flow that developed after a period of 13 years, we recommend injecting a polyurethane resin at this time to minimize subsurface flows as mentioned. This approach incorporates additional deep remediation at a fraction of the cost of conventional pressure grouting. The resin can be properly mixed with an accelerant to cause a solid plug to set at a precise time to effectively fill the karst void(s) along the drainage path. Further, our review of products and procedures indicates that the resin can be pumped into the existing sinkhole, which avoids drilling injection borings along the dam embankment thereby reducing cost and time for completion. We suggest that a preferred Contractor be contacted to evaluate the site to determine a budget cost to restore the lakes level to near normal utilizing a polyurethane resin. Based on a quote for 500 gallons of bulk material, we estimate a cost to remediate Crystal Lake ranging between \$60,000 and \$380,000 depending on the severity of voids in the underlying karst geology. Upon completion, we recommend that the exposed throat of the sinkhole(s) be backfilled with a lean concrete (2000 psi concrete) amended with high yield bentonite gel (powder) at a typical rate of 50 pounds/cubic yard of concrete. This will provide a tight sealing plug that will promote public safety. Further site remediation work may be required in the future, as this approach will plug the current karst drainage path. Active maintenance, incorporating this or comparable techniques, may likely result in a lower total site remediation cost if future subsurface leaks develop. We recommend that Mr. Stuart Baber be invited to speak of this process at the next Homeowners Board Meeting based on his expertise and to answer questions accordingly.

LIMITATIONS

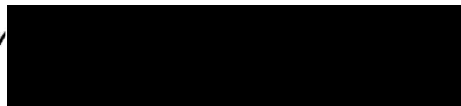
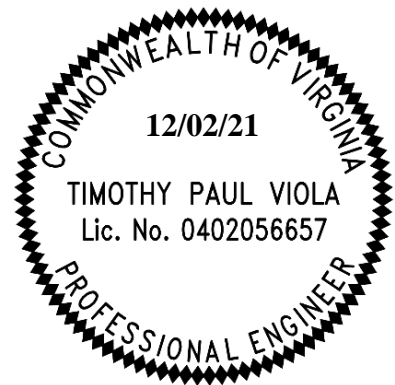
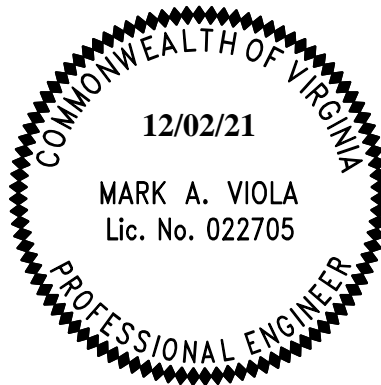
This report has been prepared in order to aid in the evaluation of this site and to assist remediation activities related to existing karst conditions. Our scope is limited to the specific project and location described, and the project description represents our understanding of the significant aspects relevant to soil and geologic characteristics. The interpretations and recommendations in this report are based solely on the information available at the time this report was prepared. Subsurface conditions may vary from those encountered at the survey locations.

Further exploration activities can be provided to aid in targeted remediation activities as site planning progresses. We appreciate the opportunity to provide engineering exploration services on this project. If we can be of any other assistance, please do not hesitate to contact us.

Respectfully,



Mark A. Viola, PE
Owner, Principal Engineer



Timothy P. Viola, PE
Project Engineer

- Attachments:** Location Plan (1 Sheet, Raster)
Inverted Resistivity Sections (8 Sheets, Raster)
[Location Plan & Inverted Resistivity Sections \(External Link, Vector\)](#)
Certified Product Listing & SDS - AP Fill 720-Polyurethane Injection Resin
Case History - 2016 Leon Lake Emergency Seepage Repair Plan & Grout Plan

Shawneeland Sanitary District Advisory Committee

MEMORANDUM

TO: Joe C. Wilder, Director of Public Works

FROM: Rhonda L. Sargent, Chairperson, Shawneeland Sanitary District Advisory Committee (SSDAC)

SUBJECT: Cherokee Lake Sinkhole(s) Remediation Recommendation

DATE: January 18, 2022

Attached you will find minutes from the special SSDAC meeting held on January 10, 2022, as well as the minutes from the subcommittee meeting held on January 5, 2022 . The latter was formed to discuss the remediation options presented in Viola Engineering's report as well as possible funding options.

During their meeting, the subcommittee voted to make a recommendation to the SSDAC at the special meeting held on January 10, 2022 that the resin injection option at a cost of up to \$380,000 be approved. Consequently, the SSDAC voted unanimously to approve recommending that public works proceed with the necessary discussions and steps to proceed with the resin injection option as well as a request to pull funds from Shawneeland's reserve fund in the amount of \$380,000 to have the remediation performed.

Thank you in advance for your cooperation in this matter.

/rls

Attachments: as stated

FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540-662-6168
FAX 540-504-6400

TO : Cheryl Shiffler Director of Finance
FROM : Sheriff Lenny Millholland
DATE : February 1, 2022
SUBJECT : Insurance Reimbursement

The Frederick County Sheriff's Office has received a checks from VACoRP in the amount of \$20,592.45 for auto claims from 2021. This amount was posted to 3-010-018990-0001

December 8, 2021, involving Deputy Smith = \$4,281.66
December 26, 2021, involving Lt. Gosnell and Deputy Cram = \$13,328.31
December 30, 2021, involving Deputy Lewis = \$2,982.48

We are requesting this amount to be appropriated to our vehicle maintenance line item 31020-3004-000-002. This amount will go towards repairs.

Thank you,

LWM/adc

c.s. 1/31/22

FREDERICK
COUNTY
JAN 24 2022
FINANCE
DEPARTMENT



January 17, 2022

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

Virginia Association of Counties Self Insurance Risk Pool
Member: Frederick County
Claim Number: 0342021296084
Date of Loss: 12/8/2021

Dear Ms. Place:

Enclosed please find VAcorp property damage check in the amount of \$4,281.66 for the repairs of the 2014 Ford Taurus VIN 4866 that was damaged on 12/8/2021. This payment was based on the appraisal from S&S Appraisals of \$4,781.66 less the \$500.00 deductible.

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

Sincerely,



Jared Muller
Claims Specialist

Enclosed - Check

FREDERICK
COUNTY
888-822-6772
FINANCE
DEPARTMENT



January 22, 2022

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

Virginia Association of Counties Self Insurance Risk Pool
Member: Frederick County
Claim Number: 0342022296839
Date of Loss: 12/26/21

Dear Ms. Place:

Enclosed please find VAcorp property damage check in the amount of \$7,606.87 for the repairs to the 2015 Ford Taurus, VIN 0592 that was damaged on 12/26/2021. This payment was based on the repair estimate received from S&S Appraisal Services, LLC.

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

Sincerely,

[Redacted Signature]
Kelly Alexander
Claims Specialist

Enclosed – Check

FREDERICK
COUNTY

JAN 24 2022

FINANCIAL
DEPARTMENT



January 17, 2022

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

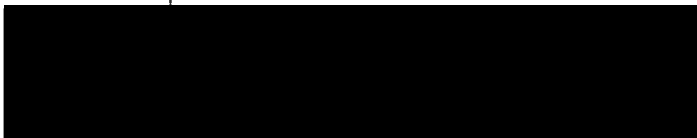
Virginia Association of Counties Self Insurance Risk Pool
Member: Frederick County
Claim Number: 0342022296839
Date of Loss: 12/26/2021

Dear Ms. Place:

Enclosed please find VAcorp property damage check in the amount of \$5,721.44 for the repairs of the 2020 Ford Explorer VIN 5525 that was damaged on 12/26/2021. This payment was based on the appraisal from *S&S Appraisals* of \$6,221.44 less the \$500.00 deductible.

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

Sincerely,



Jared Muller
Claims Specialist

Enclosed - Check

FREDERICK
COUNTY
JAN 24 2022
FINANCE
DEPARTMENT



January 17, 2022

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

Virginia Association of Counties Self Insurance Risk Pool

Member: Frederick County
Claim Number: 0342022296991
Date of Loss: 12/30/2021

Dear Ms. Place:

Enclosed please find VAcrop property damage check in the amount of \$2982.48 for the repairs of the 2014 Ford Taurus VIN 6459 that was damaged on 12/30/2021. This payment was based on the appraisal from *S&S Appraisals* of \$3,182.48 less the \$200.00 uninsured motorist deductible.

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

Sincerely,

A large black rectangular redaction box covering the signature of Jared Mullen.

Jared Mullen
Claims Specialist

Enclosed - Check

FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540-662-6168
FAX 540-504-6400

TO : Cheryl Shiffler Director of Finance
FROM : Sheriff Lenny Millholland
DATE : February 1, 2022
SUBJECT : Insurance Reimbursement

The Frederick County Sheriff's Office has received a check from VACoRP in the amount of \$19,950.00 for auto claim dated November 8, 2021 involving Sergeant Pyles. This amount was posted to 3-010-018990-0001

We are requesting this amount to be appropriated to our motor vehicles and equipment line item 31020-8005-000-000. This amount will go towards a new vehicle to replace the one that was a total loss.

Thank you,

LWM/adc

c.s. 1/31/22

FREDERICK
COUNTY
JAN 24 2022
FINANCE
DEPARTMENT



January 17, 2022

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

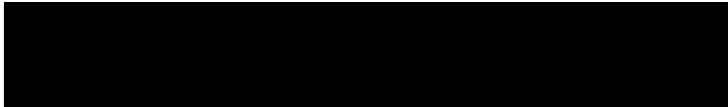
Virginia Association of Counties Self Insurance Risk Pool
Member: Frederick County
Claim Number: 0342021294424
Date of Loss: 11/8/2021

Dear Ms. Place:

Enclosed please find VAcrop property damage check in the amount of \$19,950.00 for the Total Loss to the 2017 Ford Explorer VIN 0205 that was damaged on 11/8/2021. This payment was based on the total loss value of \$20,450.00 less the \$500.00 deductible.

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

Sincerely,



Jared Mullen
Claims Specialist

Enclosed – Check

FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540-662-6168
FAX 540-504-6400

TO : Cheryl Shiffler Director of Finance
FROM : Sheriff Lenny Millholland
SUBJECT : Appropriation of Funds – Donation
DATE : February 1, 2022

We are requesting the donations received and posted to 3-010-018990-0006 (10CR) to be appropriated in the improvements other than buildings budget line 4-010-031020-8900-000-000.

\$100.00– Mr. Albright
\$1,706.00 – Mission BBQ
Total - \$1806.00

This amount will go towards the building we would like to purchase that will be located at the impound lot.

Thank you,

LWM/adc

c.s. 1/13/22

MISSION BBQ Winchester, VA. LLC.

M & T Bank

3140

7-11/520

10/21/2021

PAY TO THE ORDER OF Frederick County Sheriff's Department

\$ **1,706.00

One Thousand Seven Hundred Six and 00/100***** DOLLARS

Frederick County Sheriff's Department

VOID AFTER 90 DAYS

MEMO 911 Never Forget Red Cups



AUTHORIZED SIGNATURE

MP

Security features included. Details on back.

MICHAEL B ALBRIGHT

1630

12/12/21

DATE

25-90/440
BRANCH 100

PAY TO THE ORDER OF

Fred. Cty. Sheriff's Dept

\$ 100.00

One hundred xx

DOLLARS Security Features Included. Details on Back

FOR

[Redacted]

[Redacted]

[Redacted]



Communication with Those Charged with Governance

**To the Audit Committee
County of Frederick, Virginia**

We have audited the financial statements of the governmental activities, business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Frederick (“County”) for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* and the Uniform Guidance as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 17, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note 1 to the financial statements. The County adopted Governmental Accounting Standards (GASB Statement) No. 84 *Fiduciary Activities* during 2021. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the County’s financial statements were:

Management’s estimate of the depreciable lives of capital assets is based on the actual lives of prior assets and industry standards. We evaluated the key factors and assumptions used to develop the depreciable lives in determining that it is reasonable in relation to the financial statements taken as a whole.

Management’s estimate of other post-employment benefit liabilities is based on the actuarial valuation performed by a qualified independent actuary. We evaluated the key factors and assumptions used to develop the estimated liability in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 29, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Matters

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Audit Committee and management of the County of Frederick and is not intended to be and should not be used by anyone other than these specified parties.

Robinson, Farnell, Cox Associates

Charlottesville, Virginia
December 29, 2021

| BUDGET TRANSFERS JANUARY 2022 | | | | | | | | | |
|-------------------------------|-------------------------------------|---|------|------|------|------|----------------|--|--|
| DATE | DEPARTMENT/GENERAL FUND | REASON FOR TRANSFER | FROM | TO | ACCT | CODE | AMOUNT | | |
| 1/1/2022 | COUNTY OFFICE BUILDINGS/COURTHOUSE | EMERGENCY HVAC SYSTEM JUVENILE DETENTION CENTER | 4304 | 5605 | 000 | 005 | 42,000.00 | | |
| | TRANSFERS/CONTINGENCY | | 9301 | 5890 | 000 | 000 | (42,000.00) | | |
| 1/10/2022 | VOLUNTEER FIRE DEPARTMENTS | EQUIPMENT INSURANCE VOLUNTEER FIRE DEPARTMENTS | 3202 | 5305 | 000 | 000 | 105,001.00 | | |
| | TRANSFERS/CONTINGENCY | | 9301 | 5890 | 000 | 000 | (105,001.00) | | |
| 1/13/2022 | COUNTY OFFICE BUILDINGS/COURTHOUSE | MICROMAIN GLOBAL MAINTENANCE WORK ORDER SYSTEM | 4304 | 5302 | 000 | 000 | (3,900.00) | | |
| | COUNTY OFFICE BUILDINGS/COURTHOUSE | | 4304 | 3010 | 000 | 000 | 3,900.00 | | |
| | COUNTY OFFICE BUILDINGS/COURTHOUSE | | 4304 | 5401 | 000 | 000 | (1,000.00) | | |
| | COUNTY OFFICE BUILDINGS/COURTHOUSE | | 4304 | 3010 | 000 | 000 | (1,000.00) | | |
| | COUNTY OFFICE BUILDINGS/COURTHOUSE | | 4304 | 5413 | 000 | 000 | (800.00) | | |
| | COUNTY OFFICE BUILDINGS/COURTHOUSE | | 4304 | 3010 | 000 | 000 | 800.00 | | |
| 1/13/2022 | COUNTY ADMINISTRATOR | OVERTIME SHORTAGE FOR INTERIM COUNTY ADMINISTRATOR | 1201 | 5506 | 000 | 000 | (742.50) | | |
| | COUNTY ADMINISTRATOR | | 1201 | 1005 | 000 | 000 | 742.50 | | |
| 1/19/2022 | PUBLIC SAFETY COMMUNICATIONS | COVER FY22 OVERTIME | 3506 | 1001 | 000 | 010 | (30,000.00) | | |
| | PUBLIC SAFETY COMMUNICATIONS | | 3506 | 1005 | 000 | 000 | 30,000.00 | | |
| | PUBLIC SAFETY COMMUNICATIONS | | 3506 | 1001 | 000 | 008 | (8,000.00) | | |
| | PUBLIC SAFETY COMMUNICATIONS | | 3506 | 1005 | 000 | 000 | 8,000.00 | | |
| | PUBLIC SAFETY COMMUNICATIONS | | 3506 | 1001 | 000 | 007 | (16,000.00) | | |
| | PUBLIC SAFETY COMMUNICATIONS | | 3506 | 1005 | 000 | 000 | 16,000.00 | | |
| 1/19/2022 | PUBLIC SAFETY COMMUNICATIONS | COVER INVOICES FOR FY22 | 3506 | 5204 | 000 | 000 | (26,000.00) | | |
| | PUBLIC SAFETY COMMUNICATIONS | | 3506 | 3005 | 000 | 000 | 26,000.00 | | |
| 1/21/2022 | PUBLIC SAFETY COMMUNICATIONS | COVER THE COST OF AMHERST FAMILY PRACTICE | 3506 | 5407 | 000 | 000 | (311.00) | | |
| | PUBLIC SAFETY COMMUNICATIONS | | 3506 | 3002 | 000 | 000 | 311.00 | | |
| 1/24/2022 | SHERIFF | BOARD ACTION 4/21 EQUIPMENT FOR (2) MARKED CHARGERS | 3102 | 8005 | 000 | 000 | 21,927.00 | | |
| | SHERIFF | BOARD ACTION 4/21 EQUIPMENT FOR (2) MARKED DURANGOS | 3102 | 8005 | 000 | 000 | 24,012.00 | | |
| | SHERIFF | BOARD ACTION 4/21 EQUIPMENT FOR (4) UNMARKED DURANGOS | 3102 | 8005 | 000 | 000 | 25,503.00 | | |
| | SHERIFF | BOARD ACTION 4/21 UPLIFT(1) UNMARKED DURANGO | 3102 | 8005 | 000 | 000 | 1,167.00 | | |
| | TRANSFERS/CONTINGENCY | BOARD ACTION 4/21 SHERIFF VEHICLES EQUIPMENT | 9301 | 5890 | 000 | 000 | (72,609.00) | | |
| 1/24/2022 | PARKS AND RECREATION ADMINISTRATION | TO COVER NARPA DUES | 7101 | 5413 | 000 | 000 | (484.00) | | |
| | PARKS AND RECREATION ADMINISTRATION | | 7101 | 5801 | 000 | 000 | 484.00 | | |
| 1/24/2022 | PUBLIC SAFETY COMMUNICATIONS | YEARLY RENEWAL | 3506 | 5407 | 000 | 000 | (20.00) | | |
| | PUBLIC SAFETY COMMUNICATIONS | | 3506 | 5411 | 000 | 000 | 20.00 | | |
| 1/28/2022 | SHERIFF | (20) SHERIFF'S VEHICLES AND EQUIPMENT | 3102 | 8005 | 000 | 000 | 1,015,780.00 | | |
| | TRANSFERS/CONTINGENCY | | 9301 | 5890 | 000 | 000 | (1,015,780.00) | | |
| 1/28/2022 | SHERANDO PARK | TO COVER NEGATIVE BALANCE | 7110 | 3010 | 000 | 000 | (1,750.00) | | |
| | SHERANDO PARK | | 7110 | 3004 | 000 | 003 | 1,750.00 | | |
| 2/1/2022 | ELECTORAL BOARD AND OFFICIALS | ADDITIONAL COST FOR NEW PRECINCTS | 1301 | 5401 | 000 | 000 | (8,595.00) | | |
| | ELECTORAL BOARD AND OFFICIALS | | 1301 | 8000 | 000 | 000 | 8,595.00 | | |
| 2/2/2022 | PUBLIC SAFETY COMMUNICATIONS | I-3 DEPLOYMENT FOR NG911 | 3506 | 8003 | 000 | 000 | (16,036.52) | | |
| | PUBLIC SAFETY COMMUNICATIONS | | 3506 | 5204 | 000 | 000 | 16,036.52 | | |
| 2/1/2022 | ELECTORAL BOARD AND OFFICIALS | UNBUDGETED MAINTENANCE | 1301 | 3010 | 000 | 000 | (10,800.00) | | |
| | ELECTORAL BOARD AND OFFICIALS | | 1301 | 3004 | 000 | 001 | 10,800.00 | | |
| | ELECTORAL BOARD AND OFFICIALS | | 1301 | 3010 | 000 | 000 | (13,105.20) | | |
| | ELECTORAL BOARD AND OFFICIALS | | 1301 | 3005 | 000 | 000 | 13,105.20 | | |

County of Frederick
General Fund
January 31, 2022

| ASSETS | FY22 <u>1/31/22</u> | FY21 <u>1/31/21</u> | Increase <u>(Decrease)</u> |
|------------------------------------|-----------------------------|-----------------------------|-------------------------------------|
| Cash and Cash Equivalents | 55,421,932.57 | 47,716,946.77 | 7,704,985.80 *A |
| Petty Cash | 1,555.00 | 1,555.00 | 0.00 |
| Receivables: | | | |
| Receivable Arrears Pay Deferred | 392,111.56 | 446,009.60 | (53,898.04) |
| Taxes, Commonwealth, Reimb.P/P | 9,931,100.43 | 3,737,672.01 | 6,193,428.42 |
| Streetlights | 721.04 | 612.37 | 108.67 |
| Miscellaneous Charges | 58,710.82 | 51,879.65 | 6,831.17 |
| Due from Fred. Co. San. Auth. | 0.00 | 0.00 | 0.00 |
| Prepaid Postage | 1,377.69 | 966.69 | 411.00 |
| GL controls (est.rev / est. exp) | <u>(30,228,546.29)</u> | <u>(19,251,503.95)</u> | <u>(10,977,042.34)</u> (1) Attached |
| TOTAL ASSETS | <u>35,578,962.82</u> | <u>32,704,138.14</u> | <u>2,874,824.68</u> |
| | | | |
| LIABILITIES | | | |
| Accrued Wages Payable | 1,526,742.87 | 1,532,417.87 | (5,675.00) |
| Retainage Payable | 0.00 | 60,658.15 | (60,658.15) |
| Performance Bonds Payable | 1,042,315.29 | 641,377.46 | 400,937.83 |
| Taxes Collected in Advance | 364,054.68 | 338,146.97 | 25,907.71 |
| Deferred Revenue | <u>10,045,397.04</u> | <u>3,789,834.26</u> | <u>6,255,562.78</u> *B |
| TOTAL LIABILITIES | 12,978,509.88 | 6,362,434.71 | 6,616,075.17 |
| | | | |
| EQUITY | | | |
| Fund Balance | | | |
| Reserved: | | | |
| Encumbrance General Fund | 1,387,195.91 | 1,135,062.47 | 252,133.44 (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 | 1,232,526.42 | 1,209,505.42 | 23,021.00 |
| Sheriff's Reserve | 1,000.00 | 1,000.00 | 0.00 |
| Proffers | 5,106,217.71 | 4,085,258.38 | 1,020,959.33 (3) Attached |
| Parks Reserve | 111,003.70 | 86,948.99 | 24,054.71 |
| E-Summons Funds | 195,802.97 | 164,573.40 | 31,229.57 |
| VDOT Revenue Sharing | 436,270.00 | 436,270.00 | 0.00 |
| Undesignated Adjusted Fund Balance | <u>12,423,425.36</u> | <u>17,614,527.23</u> | <u>(5,191,101.87)</u> (4) Attached |
| TOTAL EQUITY | <u>22,600,452.94</u> | <u>26,341,703.43</u> | <u>(3,741,250.49)</u> |
| TOTAL LIAB. & EQUITY | <u>35,578,962.82</u> | <u>32,704,138.14</u> | <u>2,874,824.68</u> |

NOTES:

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

*B 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 | 211,907,201 | 197,740,797 | 14,166,404 |
| Appropriations | (125,011,076) | (100,917,032) | (24,094,044) |
| Est. Transfers to Other Funds | (118,511,867) | (117,210,331) | (1,301,536) |
| Encumbrances | 1,387,196 | 1,135,062 | 252,133 |
| Total | (30,228,546) | (19,251,504) | (10,977,042) |

(2) General Fund Purchase Orders 1/31/22

| | Amount | |
|----------------------------|---------------------|---|
| County Office Buildings | 29,705.70 | Fire Alarm Replacement |
| Fire and Rescue | 25,648.00 | Apparatus Pump, Ladder, Hose Testing |
| | 51,041.75 | Emergency Vehicle Lighting&Equipment |
| | 53,440.00 | Uniforms |
| | 82,528.00 | Firefighter Jackets and Pants |
| | 2,626.08 | Ammunition |
| | 12,379.22 | Command Boards |
| | 38,561.49 | Rural Water Supply Equipment |
| | 6,552.50 | Kimtek UTV Skid |
| IT | 41,160.00 | Annual Maintenance Cost for the Security Project |
| | 5,523.80 | ISP for connection rollover |
| | 14,532.00 | Lenovo Workstations, Thinkpads |
| MIS | 100,086.00 | IBM I Series Power 9 |
| | 7,830.00 | Paper Stock For Tax Billing |
| Parks and Recreation | 5,443.25 | Winter Uniforms |
| | 5,716.75 | Fall Uniforms |
| | 22,000.00 | Pool Chlorine/Pulsar Briquettes for Clearbrook and Sherando |
| | 20,078.39 | Kubota Tractor and Loader |
| | 32,811.20 | Venrtract Kawasaki Tractor |
| | 28,332.00 | Super Z Hyper Drive 72" Mower |
| | 551.00 | Basic Rec Staff Hoodies |
| Planning | 9,254.43 | Scanner |
| Registrar | 256.40 | Envelopes |
| Sheriff | 21,884.00 | Ammunition |
| | 10,290.00 | Point Blank Body Armor |
| | 16,950.00 | Emergency Vehicle Equipment |
| | 10,573.00 | Livescan inkless fingerprinting scanners |
| | 37,021.86 | 2021 Dodge Durango |
| | 6,900.00 | New Vehicle Upfitting |
| | 663,968.34 | (18) Dodge Durango Pursuit AWD 5.7L |
| Treasurer | 6,090.75 | Envelopes |
| Volunteer Fire Departments | 17,460.00 | Loadmaster Trailer-SHSP Grant-Swiftwater Team |
| Total | 1,387,195.91 | |

| (3) Proffer Information | SCHOOLS | PARKS | FIRE & RESCUE | Designated Other Projects | TOTAL |
|-------------------------|--------------|------------|---------------|---------------------------|--------------|
| Balance @ 1/31/22 | 2,431,966.15 | 222,040.89 | 301,254.64 | 2,150,956.03 | 5,106,217.71 |

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 @1/31/22

| (4) Fund Balance Adjusted | |
|---------------------------|-----------------|
| Beginning Balance 1/22 | 41,962,438.05 |
| Revenue 1/22 | 109,237,592.65 |
| Expenditures 1/22 | (55,407,092.69) |
| Transfers 1/22 | (83,369,512.65) |
| Ending Balance 1/22 | 12,423,425.36 |

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 January 31, 2022

| REVENUES: | <u>Appropriated</u> | FY22 1/31/22 <u>Actual</u> | FY21 1/31/21 <u>Actual</u> | YTD Actual <u>Variance</u> |
|--|------------------------|----------------------------------|----------------------------------|----------------------------------|
| General Property Taxes | 144,622,216.00 | 68,201,830.96 | 61,299,561.72 | 6,902,269.24 (1) |
| Other local taxes | 43,418,479.00 | 19,116,352.16 | 16,517,860.71 | 2,598,491.45 (2) |
| Permits & Privilege fees | 2,152,505.00 | 1,371,550.45 | 1,281,087.28 | 90,463.17 (3) |
| Revenue from use of money and property | 360,553.00 | 269,071.96 | 176,443.15 | 92,628.81 (4) |
| Charges for Services | 3,740,882.00 | 1,774,545.89 | 1,102,029.76 | 672,516.13 |
| Miscellaneous | 511,194.85 | 408,189.58 | 336,763.64 | 71,425.94 |
| Recovered Costs | 1,936,698.54 | 1,267,909.83 | 1,416,794.54 | (148,884.71) (5) |
| Proffers | | 2,052,317.42 | 872,817.16 | 1,179,500.26 (5) |
| Intergovernmental: | | | | |
| Commonwealth | 13,583,098.60 | 13,235,420.55 | 12,832,951.64 | 402,468.91 (6) |
| Federal | 72,573.93 | 31,403.85 | 22,296.44 | 9,107.41 (7) |
| Insurance Recoveries | 0.00 | 0.00 | 9,684.00 | (9,684.00) |
| Transferred from the Cares Act | 1,509,000.00 | 1,509,000.00 | 74,301.00 | 1,434,699.00 |
| TOTAL REVENUES | 211,907,200.92 | 109,237,592.65 | 95,942,591.04 | 13,295,001.61 |
| | | | | |
| EXPENDITURES: | | | | |
| General Administration | 16,739,910.57 | 10,451,621.74 | 9,258,324.62 | 1,193,297.12 |
| Judicial Administration | 3,411,517.16 | 1,807,571.28 | 1,624,313.24 | 183,258.04 |
| Public Safety | 51,883,206.65 | 29,560,225.35 | 25,982,239.34 | 3,577,986.01 |
| Public Works | 6,813,921.47 | 3,029,675.09 | 3,271,403.16 | (241,728.07) |
| Health and Welfare | 12,221,638.00 | 5,716,774.44 | 5,456,631.13 | 260,143.31 |
| Education | 81,308.00 | 40,654.00 | 40,654.00 | 0.00 |
| Parks, Recreation, Culture | 9,023,635.08 | 3,844,951.54 | 3,472,162.15 | 372,789.39 |
| Community Development | 2,360,396.34 | 955,619.25 | 1,463,143.37 | (507,524.12) |
| TOTAL EXPENDITURES | 102,535,533.27 | 55,407,092.69 | 50,568,871.01 | 4,838,221.68 (8) |
| | | | | |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating transfers from / to | 140,987,409.85 | 83,369,512.65 | 68,410,749.33 | 14,958,763.32 (9) |
| Excess (deficiency)of revenues & other sources over expenditures & other uses | (31,615,742.20) | (29,539,012.69) | (23,037,029.30) | 6,501,983.39 |
| Fund Balance per General Ledger | | 41,962,438.05 | 40,651,556.53 | 1,310,881.52 |
| Fund Balance Adjusted to reflect Income Statement 1/31/22 | | 12,423,425.36 | 17,614,527.23 | (5,191,101.87) |

| (1)General Property Taxes | FY22 | FY21 | Increase/Decrease |
|--------------------------------------|------------|------------|-------------------|
| Real Estate Taxes | 36,254,028 | 32,540,262 | 3,713,766 |
| Public Services | 1,333,883 | 1,255,048 | 78,835 |
| Personal Property | 29,485,444 | 26,392,218 | 3,093,226 |
| Penalties and Interest | 827,593 | 834,461 | (6,869) |
| Credit Card Chgs./Delinq.Advertising | 16,989 | 3,034 | 13,955 |
| Adm.Fees For Liens&Distress | 283,894 | 274,538 | 9,356 |
| | 68,201,831 | 61,299,562 | 6,902,269 |

(2) Other Local Taxes

| | | | |
|-----------------------------|----------------------|----------------------|---------------------|
| Local Sales Tax | 8,497,904.78 | 7,417,597.76 | 1,080,307.02 |
| Communications Sales Tax | 409,673.99 | 424,479.86 | (14,805.87) |
| Utility Taxes | 1,835,760.15 | 1,628,449.99 | 207,310.16 |
| Business Licenses | 2,056,201.56 | 1,841,147.60 | 215,053.96 |
| Auto Rental Tax | 107,036.72 | 94,740.11 | 12,296.61 |
| Motor Vehicle Licenses Fees | 443,874.32 | 438,933.88 | 4,940.44 |
| Recordation Taxes | 1,960,015.61 | 1,707,676.61 | 252,339.00 |
| Meals Tax | 3,124,744.41 | 2,553,922.60 | 570,821.81 |
| Lodging Tax | 666,179.95 | 395,395.88 | 270,784.07 |
| Street Lights | 10,970.67 | 11,466.42 | (495.75) |
| Star Fort Fees | 3,990.00 | 4,050.00 | (60.00) |
| Total | 19,116,352.16 | 16,517,860.71 | 2,598,491.45 |

(3)Permits&Privileges

| | | | |
|----------------------------------|---------------------|---------------------|------------------|
| Dog Licenses | 19,760.00 | 21,586.00 | (1,826.00) |
| Land Use Application Fees | 6,050.00 | 4,225.00 | 1,825.00 |
| Transfer Fees | 2,712.15 | 2,571.30 | 140.85 |
| Development Review Fees | 357,533.54 | 211,475.50 | 146,058.04 |
| Building Permits | 637,845.45 | 762,400.52 | (124,555.07) |
| 2% State Fees | 2,442.31 | 1,713.96 | 728.35 |
| Electrical Permits | 102,995.00 | 64,677.00 | 38,318.00 |
| Plumbing Permits | 14,207.00 | 18,617.00 | (4,410.00) |
| Mechanical Permits | 60,971.00 | 70,457.00 | (9,486.00) |
| Sign Permits | 2,575.00 | 2,900.00 | (325.00) |
| Blasting Permits | - | 430.00 | (430.00) |
| Land Disturbance Permits | 158,259.00 | 117,284.00 | 40,975.00 |
| Institutional Inspections Permit | 3,400.00 | 2,350.00 | 1,050.00 |
| Residential Pump and Haul Fee | - | 200.00 | (200.00) |
| Septic Haulers Permit | 200.00 | - | 200.00 |
| Transfer Development Rights | 2,400.00 | - | 2,400.00 |
| Small Cell Tower Permit | 200.00 | 200.00 | - |
| Total | 1,371,550.45 | 1,281,087.28 | 90,463.17 |

(4) Revenue from use of

| | | | |
|--------------|-------------------|-------------------|------------------|
| Money | 106,477.26 | 78,424.74 | 28,052.52 |
| Property | 162,594.70 | 98,018.41 | 64,576.29 *1 |
| Total | 269,071.96 | 176,443.15 | 92,628.81 |

*1 Sale of Old Albin Convenience site for \$101,750.00 FY22.

| (5) Recovered Costs | FY22 | FY21 | Increase/Decrease |
|--------------------------------------|--------------|--------------|-------------------|
| | 1/31/2022 | 1/31/2021 | |
| Recovered Costs Treasurers Office | 816.00 | - | 816.00 |
| Recovered Costs Social Services | 19,910.22 | 40,488.60 | (20,578.38) |
| Purchasing Rebate | 185,263.43 | 180,864.99 | 4,398.44 |
| Recovered Costs-IT/GIS | 27,261.00 | 27,261.00 | - |
| Recovered Costs-F&R Fee Recovery | 200,791.55 | 344,553.12 | (143,761.57) |
| Recovered Cost Fire Companies | 175,620.57 | 173,664.17 | 1,956.40 |
| Recovered Costs Sheriff | 103,600.00 | 93,025.00 | 10,575.00 |
| Reimbursement Circuit Court | 4,788.97 | 4,706.47 | 82.50 |
| Reimb.Public Works/Planning Clean Up | 650.00 | 1,400.00 | (750.00) |
| Clarke County Container Fees | 41,697.15 | 43,852.81 | (2,155.66) |
| City of Winchester Container Fees | 36,881.43 | 33,314.93 | 3,566.50 |
| Refuse Disposal Fees | 76,739.40 | 79,601.11 | (2,861.71) |
| Recycling Revenue | 13,158.60 | 16,580.50 | (3,421.90) |
| Sheriff Restitution | - | 285.45 | (285.45) |
| Container Fees Bowman Library | 1,253.55 | 802.94 | 450.61 |
| Restitution Other | 1,509.23 | - | 1,509.23 |
| Reimb.of Expenses Gen.District Court | 9,706.23 | 9,436.56 | 269.67 |
| Reimb.Task Force | 44,904.50 | 43,245.02 | 1,659.48 |
| Reimb. Elections | 2,107.00 | 5,230.00 | (3,123.00) |
| Sign Deposits -Planning | 500.00 | - | 500.00 |
| Westminister Canterbury Lieu of Tax | 39,384.00 | 18,961.80 | 20,422.20 |
| Labor-Grounds Maint.Fred.Co.Schools | 201,846.17 | 208,669.51 | (6,823.34) |
| Comcast PEG Grant | 61,124.50 | 65,235.50 | (4,111.00) |
| Fire School Programs | 6,930.00 | 10,610.00 | (3,680.00) |
| Clerks Reimbursement to County | 5,538.94 | 6,751.10 | (1,212.16) |
| Reimb. Sheriff | 5,927.39 | 8,253.96 | (2,326.57) |
| Subtotal Recovered Costs | 1,267,909.83 | 1,416,794.54 | (148,884.71) |
| Proffer Fire Dept.Carbaugh | 30,000.00 | - | 30,000.00 |
| Proffer-Carbaugh Business Center | 1,141,128.00 | - | 1,141,128.00 |
| Proffer Sovereign Village | 29,269.84 | - | 29,269.84 |
| Proffer Southern Hills | - | 185,294.63 | (185,294.63) |
| Proffer Snowden Bridge | 570,342.08 | 502,834.13 | 67,507.95 |
| Proffer Cedar Meadows | 24,405.00 | 68,334.00 | (43,929.00) |
| Proffer Madison Village | 243,922.50 | 108,854.40 | 135,068.10 |
| Proffer Freedom Manor | 13,250.00 | 7,500.00 | 5,750.00 |
| Subtotal Proffers | 2,052,317.42 | 872,817.16 | 1,179,500.26 |
| Grand Total | 3,320,227.25 | 2,289,611.70 | 1,030,615.55 |

*1 2nd Quarter Expenses Recovery is not included in FY22.

*2 Carbaugh Business Center Proffer for use by the Board in its discretion for fire and rescue purposes.

*3 Carbaugh Business Center Proffer to be used after the start of construction on the extension of Renaissance Drive that will connect with Shady Elm Road. Such funds can be used by the Board of Supervisors in its discretion for transportation improvements related to the extension of Renaissance Drive.

| (6) Commonwealth Revenue | FY22 | FY21 | |
|-------------------------------------|---------------|---------------|-------------------|
| | 1/31/2022 | 1/31/2021 | Increase/Decrease |
| Motor Vehicle Carriers Tax | 39,495.49 | 35,394.04 | 4,101.45 |
| Mobile Home Titling Tax | 60,968.49 | 55,025.84 | 5,942.65 |
| State Noncategorical Funding | 12,960.00 | 32,976.00 | (20,016.00) |
| P/P State Reimbursement | 6,526,528.18 | 6,526,528.18 | - |
| Shared Expenses Comm.Atty. | 310,594.16 | 267,401.37 | 43,192.79 |
| Shared Expenses Sheriff | 1,636,942.03 | 1,314,661.39 | 322,280.64 |
| Shared Expenses Comm.of Rev. | 122,085.55 | 110,399.15 | 11,686.40 |
| Shared Expenses Treasurer | 104,209.33 | 86,723.78 | 17,485.55 |
| Shared Expenses Clerk | 258,277.31 | 224,754.22 | 33,523.09 |
| Public Assistance Grants | 3,171,261.62 | 3,024,016.85 | 147,244.77 |
| Litter Control Grant | 21,374.00 | 14,931.00 | 6,443.00 |
| Emergency Services Fire Program | 304,416.00 | 286,630.00 | 17,786.00 |
| Other Revenue From The Commonwealth | 517.93 | - | 517.93 |
| Four-For-Life Funds | 94,369.60 | 96,393.44 | (2,023.84) |
| DMV Grant Funding | 12,164.03 | 9,436.69 | 2,727.34 |
| Parks State Grants | - | 69,351.58 | (69,351.58) |
| State Grant Emergency Services | 13,381.00 | 135,825.46 | (122,444.46) |
| Sheriff State Grants | 82,320.00 | 12,086.66 | 70,233.34 |
| JJC Grant Juvenile Justice | 96,270.00 | 96,269.00 | 1.00 |
| Rent/Lease Payments | 156,370.48 | 135,595.08 | 20,775.40 |
| Wireless 911 Grant | 164,047.83 | 138,532.61 | 25,515.22 |
| State Forfeited Asset Funds | 3,410.40 | 8,675.30 | (5,264.90) |
| Victim Witness -Commonwealth Office | 43,457.12 | 151,344.00 | (107,886.88) |
| Total | 13,235,420.55 | 12,832,951.64 | 402,468.91 |

County of Frederick

General Fund

January 31, 2022

| (7) Federal Revenue | FY22 | FY21 | Increase/Decrease |
|----------------------------------|-----------|-----------|-------------------|
| Federal Forfeited Assets | - | 5,349.82 | (5,349.82) |
| Federal Funds Sheriff | 31,203.85 | 16,946.62 | 14,257.23 |
| Emergency Services Grant-Federal | 200.00 | - | 200.00 |
| Total | 31,403.85 | 22,296.44 | 9,107.41 |

(8) Expenditures

Expenditures increased \$4.8 million that includes \$1,686,000 bonuses paid from ARPA Funds and \$177,000 from the Compensation Board. **General Administration** increased \$1.2 million and includes an increase of \$124,213 to CSA over the previous year and an increase of \$299,759 in COR tax refunds. **Public Safety** increased \$3.8 million and includes the purchase of 8 vehicles (\$493,287) for the Sheriff, and a \$527,246 increase in donations to Fire Companies and Rescue Squads and \$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 \$200,933.

The transfers increased \$14,958,763.32. See chart below.

| (9) Transfers Increased \$14,958.763.32 | FY22 | FY21 | Increase/Decrease |
|--|----------------|---------------|-------------------|
| Transfer to School Operating Fund | 47,964,220.00 | 45,846,367.24 | 2,117,852.76 |
| Transfer to Debt Service Schools | 9,038,459.00 | 8,542,765.50 | 495,693.50 |
| Transfer to Debt Service County | 1,761,626.62 | 1,768,789.26 | (7,162.64) |
| Operational Transfers | (126,738.75) | 97,792.52 | (224,531.27) |
| Reserve for Merit/COLA Increases | 2,420.78 | 30,159.50 | (27,738.72) |
| Operational Contingency | (1,370,475.00) | (879,430.69) | (491,044.31) |
| Reserve for Capital | 26,100,000.00 | 13,004,306.00 | 13,095,694.00 |
| Total | 83,369,512.65 | 68,410,749.33 | 14,958,763.32 |

*1 School Operating FY22 includes \$1,064,170.38 C/F Encumbrances and \$454,276.12 unspent restricted funds. Additionally, \$46,445,773.50 for half of the School Operating. FY21 includes \$1,397,457.67 C/F encumbrances and \$294,942.57 for FY20 unspent restricted funds and \$44,153,967 for half of the School Operating.

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

*3 Timing of Insurance Charge Outs.

*4 \$26,100,000 represents General Fund FY2020-2021 Yearend Unreserved Fund Balance in Excess of 20% that was transferred to the County Capital Fund Per the Board of Supervisors Adopted Policy.

County of Frederick
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
 January 31, 2022

| ASSETS | FY22 <u>1/31/22</u> | FY21 <u>1/31/21</u> | Increase <u>(Decrease)</u> |
|--|----------------------------|----------------------------|-------------------------------|
| Cash | 10,177,488.43 | 10,893,600.04 | (716,111.61) *1 |
| Receivable Arrears Pay Deferred | 111,051.74 | 117,989.36 | (6,937.62) |
| GL controls(est.rev/est.exp) | <u>(2,640,738.98)</u> | <u>(1,460,337.56)</u> | <u>(1,180,401.42)</u> |
| TOTAL ASSETS | <u>7,647,801.19</u> | <u>9,551,251.84</u> | <u>(1,903,450.65)</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 Fund Balance | 80,649.27 | 7,000.00 | 73,649.27 |
| | <u>4,278,281.11</u> | <u>6,424,897.94</u> | <u>(2,146,616.83) *2</u> |
| TOTAL EQUITY | <u>4,358,930.38</u> | <u>6,431,897.94</u> | <u>(2,072,967.56)</u> |
| TOTAL LIABILITY & EQUITY | <u>7,647,801.19</u> | <u>9,551,251.84</u> | <u>(1,903,450.65)</u> |

NOTES:

*1 Cash decreased \$716,111.61. Refer to the following page for comparative statement of revenues and expenditures and changes in fund balance.

*2 Fund balance decreased \$2,146,616.83. The beginning balance \$5,839,505.33 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, (\$3,451.99), unspent FY2021 grant funds to be returned to the State, and the year to date revenue less expenditures \$1,053,090.77.

| Current Unrecorded Accounts Receivable- | <u>FY22</u> |
|--|-------------------|
| Prisoner Billing: | 24,241.64 |
| Compensation Board Reimbursement 1/22 | <u>528,923.18</u> |
| Total | 553,164.82 |

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 January 31, 2022

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

| REVENUES: | <u>Appropriated</u> | FY22 1/31/22 <u>Actual</u> | FY21 1/31/21 <u>Actual</u> | YTD Actual <u>Variance</u> |
|--|----------------------|----------------------------------|----------------------------------|-------------------------------|
| Credit Card Probation | - | 245.84 | 288.55 | (42.71) |
| Interest | 100,000.00 | 8,167.39 | 8,212.08 | (44.69) |
| Supervision Fees | 35,654.00 | 12,287.50 | 17,877.50 | (5,590.00) |
| Drug Testing Fees | 1,000.00 | 240.00 | 90.00 | 150.00 |
| Work Release Fees | 348,000.00 | 147,726.50 | 115,181.27 | 32,545.23 |
| Federal Bureau Of Prisons | 0.00 | 440.00 | 330.00 | 110.00 |
| Local Contributions | 7,883,470.00 | 5,912,602.50 | 5,779,545.75 | 133,056.75 |
| Miscellaneous | 15,000.00 | 7,288.16 | 8,540.18 | (1,252.02) |
| Phone Commissions | 545,000.00 | 246,603.84 | 238,746.40 | 7,857.44 |
| Food & Staff Reimbursement | 75,000.00 | 29,306.97 | 28,489.97 | 817.00 |
| Elec.Monitoring Part.Fees | 90,000.00 | 30,881.44 | 36,168.41 | (5,286.97) |
| Share of Jail Cost Commonwealth | 1,220,000.00 | 758,111.24 | 659,420.00 | 98,691.24 |
| Medical & Health Reimb. | 54,000.00 | 92,914.86 | 23,426.90 | 69,487.96 |
| Shared Expenses CFW Jail | 6,517,779.00 | 3,401,595.09 | 2,877,794.92 | 523,800.17 |
| State Grants | 339,897.00 | 84,506.00 | 158,798.00 | (74,292.00) |
| Local Offender Probation | 330,302.00 | 90,921.00 | 138,148.00 | (47,227.00) |
| Pretrial Expansion Grant | 299,098.00 | 29,777.00 | | |
| Transfer Funds/CARES/ARPA | 183,000.00 | 183,000.00 | | |
| Transfer From General Fund | 5,788,868.00 | 4,341,651.00 | 4,140,718.50 | 200,932.50 |
| TOTAL REVENUES | <u>23,826,068.00</u> | <u>15,378,266.33</u> | <u>14,231,776.43</u> | <u>933,712.90</u> |
| EXPENDITURES: | <u>26,547,456.25</u> | <u>14,325,175.56</u> | <u>13,060,759.53</u> | <u>1,264,416.03</u> *1 |
| Excess(Deficiency)of revenues over expenditures | (2,721,388.25) | 1,053,090.77 | 1,171,016.90 | (117,926.13) |
| FUND BALANCE PER GENERAL LEDGER | | <u>3,225,190.34</u> | <u>5,253,881.04</u> | <u>(2,028,690.70)</u> |
| Fund Balance Adjusted To Reflect Income Statement 1/31/2022 | | 4,278,281.11 | 6,424,897.94 | (2,146,616.83) |

*1 Expenditures include bonuses totaling \$537,000. ARPA funds covered \$141,000 and Compensation Board covered \$396,000.

County of Frederick
Fund 12 Landfill
January 31, 2022

| ASSETS | FY22 <u>1/31/22</u> | FY21 <u>1/31/21</u> | Increase <u>(Decrease)</u> |
|----------------------------------|--------------------------|--------------------------|-------------------------------|
| Cash | 37,873,622.29 | 37,112,980.68 | 760,641.61 |
| Receivables: | | | |
| Accounts Receivable | 9,641.63 | 2,635.51 | 7,006.12 |
| Fees | 604,062.05 | 851,240.19 | (247,178.14) *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 | 60,976,077.03 | 56,682,005.22 | 4,294,071.81 |
| Accumulated Depreciation | (38,369,357.59) | (35,591,828.07) | (2,777,529.52) |
| GL controls(est.rev/est.exp) | <u>(3,998,857.53)</u> | <u>(2,665,453.50)</u> | <u>(1,333,404.03)</u> |
| TOTAL ASSETS | <u>57,029,739.22</u> | <u>56,329,100.09</u> | <u>700,639.13</u> |
| LIABILITIES | | | |
| Accrued VAC.Pay and Comp TimePay | 199,328.15 | 195,919.35 | 3,408.80 |
| Accrued Remediation Costs | 14,344,656.18 | 14,012,177.36 | 332,478.82 *2 |
| Deferred Revenue Misc.Charges | 9,641.63 | 2,635.51 | 7,006.12 |
| Accrued Wages Payable | <u>55,918.70</u> | <u>57,529.70</u> | <u>(1,611.00)</u> |
| TOTAL LIABILITIES | <u>14,609,544.66</u> | <u>14,268,261.92</u> | <u>342,893.74</u> |
| EQUITY | | | |
| Fund Balance | | | |
| Reserved: | | | |
| Encumbrances | 5,605.00 | 6,244.50 | (639.50) *3 |
| Land Acquisition | 1,048,000.00 | 1,048,000.00 | 0.00 |
| New Development Costs | 3,812,000.00 | 3,812,000.00 | 0.00 |
| Environmental Project Costs | 1,948,442.00 | 1,948,442.00 | 0.00 |
| Equipment | 3,050,000.00 | 3,050,000.00 | 0.00 |
| Undesignated | | | |
| Fund Balance | <u>32,556,147.56</u> | <u>32,196,151.67</u> | <u>359,995.89</u> *4 |
| TOTAL EQUITY | <u>42,420,194.56</u> | <u>42,060,838.17</u> | <u>359,356.39</u> |
| TOTAL LIABILITY AND EQUITY | <u>57,029,739.22</u> | <u>56,329,100.09</u> | <u>700,639.13</u> |

NOTES:

*1 Landfill receivables decreased \$247,178.14. Landfill fees at 1/22 were \$575,699.91 compared to \$582,459.27 at 1/21 for a decrease of \$6,759.36. Delinquent fees at 1/22 were \$78,252.76 compared to \$399,990.08 at 1/21 for a decrease of \$261,737.32.

*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 1/31/22 was \$5,605 for a 20HP air compressor.

*4 Fund balance increased \$359,995.89. The beginning balance was \$34,748,951.25 and includes adjusting entries, budget controls for FY22(\$2,656,013), and \$463,209.31 year to date revenue less expenses.

County of Frederick
 Comparative Statement of Revenue, Expenditures
 and Changes in Fund Balance
 January 31, 2022

| FUND 12 LANDFILL REVENUES | <u>Appropriated</u> | FY22 1/31/22 <u>Actual</u> | FY21 1/31/21 <u>Actual</u> | YTD Actual <u>Variance</u> |
|---|----------------------|----------------------------------|----------------------------------|----------------------------------|
| Credit Card Charges | 0.00 | 3,795.71 | 3,370.67 | 425.04 |
| Interest on Bank Deposits | 300,000.00 | 21,520.62 | 24,864.76 | (3,344.14) |
| Salvage and Surplus | 110,000.00 | 125,292.50 | 92,215.80 | 33,076.70 |
| Sanitary Landfill Fees | 7,457,350.00 | 4,460,620.90 | 3,973,619.70 | 487,001.20 |
| Charges to County | 0.00 | 403,560.97 | 396,734.85 | 6,826.12 |
| Charges to Winchester | 0.00 | 124,404.59 | 126,547.35 | (2,142.76) |
| Tire Recycling | 259,250.00 | 171,718.69 | 196,206.52 | (24,487.83) |
| Reg. Recycling Electronics | 80,000.00 | 21,245.00 | 22,660.00 | (1,415.00) |
| Greenhouse Gas Credit Sales | 10,000.00 | 5,195.86 | 0.00 | 5,195.86 |
| Miscellaneous | 0.00 | 89.00 | 30.00 | 59.00 |
| Renewable Energy Credits | 113,530.00 | 91,065.00 | 6,269.90 | 84,795.10 |
| Landfill Gas To Electricity | 277,517.00 | 270,225.23 | 187,806.44 | 82,418.79 |
| Transfer from CARES/ARPA | 81,000.00 | 81,000.00 | | |
| Insurance Recoveries | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL REVENUES | <u>8,688,647.00</u> | <u>5,779,734.07</u> | <u>5,030,325.99</u> | <u>668,408.08</u> |
| Operating Expenditures | 6,595,227.34 | 2,594,382.37 | 2,322,328.25 | 272,054.12 *1 |
| Capital Expenditures | 6,097,882.19 | 2,722,142.39 | 2,465,206.72 | 256,935.67 |
| TOTAL Expenditures | <u>12,693,109.53</u> | <u>5,316,524.76</u> | <u>4,787,534.97</u> | <u>528,989.79</u> |
| Excess(deficiency)of revenue over expenditures | (4,004,462.53) | 463,209.31 | 242,791.02 | 220,418.29 |
| Fund Balance Per General Ledger | | <u>32,092,938.25</u> | <u>31,953,360.65</u> | <u>139,577.60</u> |
| FUND BALANCE ADJUSTED | | 32,556,147.56 | 32,196,151.67 | 359,995.89 |

*1 Included in the total expenditures were ARPA funded bonuses in the amount of \$81,000.

County of Frederick, VA
Report on Unreserved Fund Balance
February 9, 2022

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

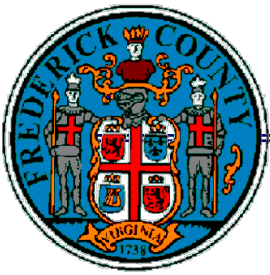
Prior Year Funding & Carryforward Amounts

| | |
|---|-------------|
| C/F forfeited asset funds - Comm Atty | (39,906) |
| C/F forfeited asset funds - Sheriff | (39,847) |
| 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) |
| C/F School restricted funds | (454,276) |
| C/F Parks proffers | (225,311) |
| FY21 CARES expenses (open PO) | 305,999 |
| | (1,501,700) |

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) |
| COR refund - disabled vet | (9,848) |
| F&R FY21 volunteer dept supplements | (48,250) |
| Yardmaster Ct completion | (85,000) |
| VJCCA return upsent FY21 funds | (35,150) |
| Transfer to County Capital Fund (F/B above 20%) | (26,100,000) |
| COR refund - ARI Fleet | (7,408) |
| COR refund - disabled veteran | (6,657) |
| COR refund - Miller Honda | (14,900) |
| Marion Dr completion | (310,000) |
| COR refund - Campbell Trucking | (7,530) |
| COR refund - Ryder Truck Rental | (12,162) |
| COR refund - Toyota Lease | (5,036) |
| COR refund - MYB Inc | (8,596) |
| (8) new voting precincts | (150,000) |
| | (27,183,694) |

Fund Balance, February 9, 2022 **42,268,438**



Finance Department
Cheryl B. Shiffler
 Director

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

UPDATED 2/9/22

American Rescue Plan Act of 2021 (ARPA)

Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)

- Frederick County - \$17,348,003
 - \$8,674,001.50 received 5/20/21
 - \$8,674,001.50 expected @ May 2022

- Covered period: 3/3/21 – 12/31/24. Obligated funds can be spent through 12/31/2026.

BUDGET

Broadband and staff bonuses have been committed. Direction from the Finance Committee was to use ARPA funds for EMS radio project if determined to be eligible. Auditor has confirmed eligibility.

| | | |
|--|--------------|--|
| Revenue | | |
| 5/20/2021 | 8,674,001.50 | |
| @ May 2022 | 8,674,001.50 | |
| | | 17,348,003.00 |
| Eligible Expenses - committed | | |
| Broadband | 8,650,000.00 | |
| Bonuses (lost revenue/premium pay category) | 1,830,000.00 | (all depts / all funds less comp bd reimb) |
| Eligible Expenses - direction from Fin Cmte | | |
| Radios (lost revenue category) | 6,868,003.00 | |
| | | 17,348,003.00 |
| Balance remaining | | - |

ELIGIBLE USE OF FUNDS

Recipients may use these funds to:

- **Support public health expenditures**, by, for example, funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff
- **Address negative economic impacts caused by the public health emergency**, including economic harms to workers, households, small businesses, impacted industries, and the public sector
- **Replace lost public sector revenue**, using this funding to provide “government services” to the extent of the reduction in revenue experienced due to the pandemic. Government services generally include any service traditionally provided by a government. *~Treasury’s Final Rule establishes a standard maximum allowance of \$10 million. ~*
- **Provide premium pay (hazard pay) for essential workers**, offering additional support to those who have and will bear the greatest health risks because of their service in critical infrastructure sectors.
- **Invest in water, sewer, and broadband infrastructure**, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet.

Within these overall categories, recipients have broad flexibility to decide how best to use this funding to meet the needs of their communities.

CONTACTED FREDERICK COUNTY FOR POTENTIAL USE OF FUNDS

How should requests/inquiries be handled now that we have a spending plan? Prior to the final rule determining that EMS radios were an eligible expense, we acknowledged the requests and advised that do not have a spending plan.

- EDA
- Frederick Water
- F&R
- Blue Ridge Legal Services
- Laurel Center
- Winchester Little Theatre
- Stonewall Ruritan
- Parks & Rec
- United Way / Valley Assistance Network