

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

A Finance Committee meeting was held in the First Floor Conference room at 107 North Kent Street on Wednesday, March 16, 2022 at 8:00 a.m.

ATTENDEES:

Committee Members Present: Judith McCann-Slaughter, Chairman; Charles DeHaven; 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; Lenny Millholland, Sheriff; Joe Wilder, Public Works Director; Clay Corbin, NRADC Superintendent; Delsie Jobe, DSS Administrative Services Manager; and Scott Varner, IT Director.

Others present: None.

ITEMS REQUIRING ACTION BY BOARD OF SUPERVISORS:

(\*) Items 1, 3, and 4 were approved under consent agenda.

1. (\*) The Sheriff requests a General Fund supplemental appropriation in the amount of \$10,138.40. This amount represents reimbursement from the DEA for overtime. No local funds required. See attached memo, p. 4.
2. The Sheriff requests a General Fund supplemental appropriation in the amount of \$35,379. This amount represents funds received from the sale of vehicles and office equipment. No local funds required. See attached memo, p. 5. The committee recommends approval.
3. (\*) The Department of Social Services requests a General Fund supplemental appropriation in the amount of \$2,901. This amount represents funds from the sale of a vehicle. No local funds required. See attached memo, p. 6.
4. (\*) The Winchester Regional Airport Authority Executive Director requests an Airport Capital and General Fund supplemental appropriations in the amount of \$264,873. This amount represents carry forward of unspent funds on open purchase orders at the end of FY21. See attached memo, p. 7.

5. The NRADC Superintendent requests a Jail Fund budget transfer in the amount of \$169,267. This amount represents funds needed to replace the virtual infrastructure at the jail. This item has been through the IT Committee. Policy requires action to transfer out of a fringe benefit line item. See attached memo, p. 8 – 11. The committee recommends approval.

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

1. The Public Works Director requests a General Fund supplemental appropriation in the amount of \$750,000. This amount represents funds needed for the development of the Gore convenience site. This item has been through the Public Works Committee. Local funds are required. The committee has the option to transfer funds from the County Capital Fund. See attached memo, p. 12 – 15. The committee concurred to transfer funds from the County Capital Fund. No appropriation required.
2. The IT Director requests a General Fund supplemental appropriation in the amount of \$733,943. This amount represents funds needed to replace the virtual infrastructure at Kent and PSB. This item has been through the IT Committee. Local funds are required. The committee has the option to transfer funds from the County Capital Fund. See attached memo, p. 16 – 31. The committee concurred to transfer funds from the County Capital Fund. No appropriation required.

**INFORMATION ONLY**

1. The Finance Director provides a Fund 10 Transfer Report for February 2022. See attached, p. 32.
2. The Finance Director provides financial statements ending February 28, 2022. See attached, p. 33 – 43.
3. The Finance Director provides an FY 2022 Fund Balance Report ending March 9, 2022. See attached, p. 44.
4. The Treasurer gave a brief update on the process for letters of credit pertaining to performance bonds. Revisions are proceeding well.

Respectfully submitted,

FINANCE COMMITTEE

Judith McCann-Slaughter, Chairman

Charles DeHaven

Blaine Dunn

Gary Oates

Jeffrey Boppe

Angela Wiseman

By *Cheryl B. Shiffler*  
Finance Director

# FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE  
WINCHESTER, VIRGINIA 22602

540-662-6168  
FAX 540-504-6400

TO : Cheryl Shiffler Director of Finance  
FROM : Sheriff Lenny Millholland  
SUBJECT : DEA Federal Reimbursements  
DATE : March 1, 2022

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Frederick County Sheriff's Office has received reimbursements from the DEA totaling \$10,138.40. This amount has been posted to 3-010-033010-0025.

We are requesting the total amount to be appropriated in our overtime line item 4-010-031020-1005-000-000.

Thank you

LWM

# 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 – Surplus funds  
DATE : March 1, 2022

Frederick County Sheriff's Office has received funds from PAYMAC Inc. in the amount of \$47,379 for the purchase of 13 vehicles and 1 laptop off the surplus site. In addition, we received a payment of \$3000 from Morgan County Sheriff K.C. Bohrer for the purchase of a 2014 Ford Interceptor Sedan from the Frederick County Sheriff's Office. The amount of \$50,379 has been posted to 3-010-015020-0007.

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

\$32,404.00 - 31020-8005-000-000 (motor vehicles and equipment)

\$2975.00 - 31020-5401-000-000 (office supplies)

**\$35,379** (total money received, less \$15k budgeted)

Thank you,

LWM/adc

# Memo

**To:** Finance Committee/Cheryl Shiffler  
**From:** Delsie D. Jobe  
**CC:** Tamara Green, Director  
**Date:** March 16, 2022  
**Re:** FY 2022 General Fund Supplemental Appropriation Request

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Department of Social Services is requesting a general fund supplemental appropriation in the amount of \$2,901.00 for the sale of a pool vehicle from the sheriff sale December 27, 2021. (2007 Chevrolet Impala)

We wish to have this funding within our budget to pay for a replacement vehicle in our existing fleet.

Budget line: 4-010-053160-8005-000-000

3-010-015020-0006

Thank you for your consideration.

  
Delsie D. Jobe, Administrative Services Manager



## 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: March 16, 2022  
RE: Finance Committee Agenda Item | FY21 Carry Forward

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The Winchester Regional Airport Authority (WRAA) requests the unspent portion of capital budget revenues encumbered by purchase orders to be carried forward from FY2021. Since the Authority typically has multiple revenue sources for capital projects, this will ensure continued availability of revenues previously approved by Frederick County. The total unspent general fund appropriation requested is \$264,873.

Revenue: 3 - 085 - 051050 – 0002, TRANSFER FROM GENERAL OPER.FUND  
Expense: 4010 – 012240 – 5604 – 000 - 061

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

# Northwestern Regional Adult Detention Center

Clay A. Corbin - Superintendent



141 Fort Collier Road, Winchester, VA 22603  
(540) 665-6374 (540) 665-1615 FAX

## MEMORANDUM

To: Cheryl Shiffler, Frederick County Finance Director  
From: Clay Corbin, Superintendent  
Date: March 16, 2022  
Subject: Transfer – Data Center Replacement

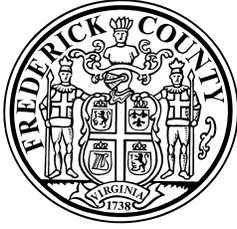
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Request approval to transfer \$169,267 from 11-033010-2005-000-000, Hospital/Medical Plans, to the following line item:

4-011-033010-8007-000 Integrated Technology Equipment

This request is for NRADC's Data Center Replacement per Frederick County IT (see attached memo) and was approved at the Jail Authority meeting on February 24, 2022.

Your consideration of this request is most appreciated.



**MEMORANDUM**

**To:** Clay Corbin, Superintendent NRADC  
**From:** Scott Varner, IT Director  
**Subject:** Virtual Infrastructure Replacement Request  
**Date:** March 14, 2022

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The Director of Information Technology is requesting a supplemental appropriation from the NRADC fund in the amount of \$169,267 to replace the virtual environment at NRADC. The amount was updated from the original request to reflect changes in the required switching infrastructure for the project.

Frederick County utilizes virtualization to run the majority of critical services. There are currently 3 virtual environments running services at the Government Business Offices at Kent St., the Public Safety Building, and the Northwestern Regional Adult Detention Center (NRADC).

The Frederick County Department of Information Technology was contacted by NRADC in January concerning drive failures in the storage array of their virtual environment. County IT Staff conducted a review of the environment to include hardware (storage and compute), the version of their software hypervisor, and the last firmware updates. Prior to this request, the County IT Department did not manage the virtual environment for NRADC. Moving forward, County IT will take over management of the virtual environment and cybersecurity for the virtual nodes. NRADC IT staff will continue to manage the individual virtual servers on their node. The following issues were found on their current virtual environment.

- 4 critical drive failures in the storage array that have been mitigated for the time being
- 1 additional critical drive failure that we are working to address
- The current hardware for the storage array reached End of Life (EOL) in September of 2014
- The compute hardware is also past End of Life (EOL)

107 North Kent Street, Winchester, Virginia 22601-5039

[svarner@fcva.us](mailto:svarner@fcva.us)

This request is coming forward now due to the critical nature of the issues highlighted above. I cannot guarantee that the NRADC environment will last to accommodate the normal budget cycle. Due to lead times with the current supply chain, this project will have a 70-day lead time. That will put the project into October 2022 to start if we wait until July to commit the funds. With the technical data we have on the current issues and the hardware age, I cannot recommend we wait.

The data centers at Kent and Public Safety were already due to be replaced as part of the next budget proposal cycle for FY2023-2024. When the issues at NRADC were brought to our attention, we accelerated our timeline. The proposed project replaces the virtual environment at NRADC, Kent, and Public Safety. Although each site will have their own environment, they will act as one. That is why we are requesting the full project and not just NRADC. This request is for the NRADC portion only. We have designed it with redundancy and cybersecurity in mind. With the proposed system, if NRADC had any issues in their environment, they could completely failover to the Kent node without affecting the performance of the Kent node. Currently NRADC does not have a failover option. Public Safety and Kent will be fully redundant to each other so that if failures occur either site could handle the full need of the other. The proposed project will also allow for updating hardware in the future without replacing the entire solution. This will give us a cost savings at the five-year refresh mark.

This item was discussed at the Board of Supervisors IT Committee meeting on February 18, 2022, and the committee concurred on sending the request forward at this time due to the emergent situation.

Sincerely,

Scott Varner  
County of Frederick  
Director of IT

## Cheryl Shiffler

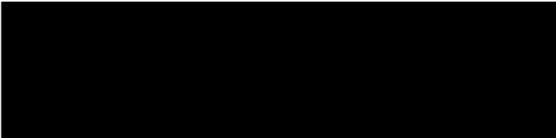
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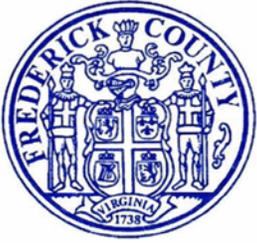
**From:** Scott Varner  
**Sent:** Monday, March 14, 2022 1:53 PM  
**To:** Cheryl Shiffler  
**Cc:** Sharon Kibler  
**Subject:** RE: documentation  
**Attachments:** Virtual Proposal Diagram.pdf

Below is the breakdown of the project costs. Unless we go into closed session, I can't share the technical specifications of the environment or the switching due to security concerns. I can explain the overall architecture from a high level. I included a diagram of the architecture.

Description	Type	Amount
Overall Project Cost - Full	Virtual Hardware & Licenses	\$ 764,491.12
Professional Services	Installation, Setup, and VM Migration	\$ 34,416.00
Network Switching - 2 per cluster	Switching	\$ 104,302.53
	<b>Total</b>	<b>\$ 903,209.65</b>
Jail Portion		\$ 134,499.38
Jail Switching		\$ 34,767.51
	<b>Total</b>	<b>\$ 169,266.89</b>
County Portion		<b>\$ 733,942.76</b>

Allen Scott Varner  
Director of Information Technology and MIS  
County of Frederick, Virginia  
(540)722-8261





MEMORANDUM

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

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

**SUBJECT:** Supplemental Appropriation – Gore Citizen Convenience Center

**DATE:** March 1, 2022

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At the February 22, 2022, Public Works Committee Meeting, we discussed the expansion of the Gore Convenience Site located at the intersection of Back Creek Road and Sand Mine Road. Currently, the site has multiple 8 yard open top cans and recycle cans. The use of this site continues to increase as the population increases in this part of the county. Due to the heavy usage on the weekends, we have to close the site early.

As part of the preparation of the current FY2022 budget, we requested \$750,000 to perform the improvements to expand the site and install a large trash compactor unit. We currently have a spare compactor unit available to install at the site. The proposed site funds were cut for the current year budget. In the meantime, we have performed an in-home site plan design to expand the site.

As indicated in the attached memo from our Solid Waste Manager, by improving the site with a compactor we could save at least \$40,000 a year in hauling costs as well as ensure the site doesn't have to close early with full cans.

We request a supplemental appropriation in the amount of \$750,000 for the development of the Gore convenience. The funds shall be placed in the Refuse Collection budget line item #10-042030-8900-000-000, Improvements Other Than Building. We did not have a quorum of the committee, however, we received a unanimous endorsement of the request from the committee members in attendance. They recommended taking the request to the Finance Committee.

I plan to attend the next Finance Committee meeting to answer any questions. I have included several attachments for you below. Please include the above supplemental appropriation request on the next Finance Committee agenda.

JCW/kco

Attachments: as stated

cc: file

**COUNTY of FREDERICK****Department of Public Works**

540/665-5643

FAX: 540/678-0682

**MEMORANDUM**

**TO:** Joe C. Wilder, Director

**FROM:** Gloria Puffinburger, Solid Waste Manager [REDACTED]

**SUBJECT:** Gore Can Site Expansion

**DATE:** February 4, 2022

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The expansion of the Gore Can Site is the top priority as listed on the Refuse Collection Budget's Capital Improvements Plan. An in-house design has been submitted for your review. If approved, site work and construction, could begin in the spring of 2022.

The project has been listed on the CIP for a number of years. Adjoining property has been acquired in anticipation of an expansion, bringing the parcel size to 1.09 acres which will accommodate a single trash compactor site and recycling area. The can site is experiencing a growing number of users each year. An average of 3,600 residents utilize the facility each month. The facility has been forced to close early on weekends and holidays when it fills beyond capacity. The 10 8-yard cans now used at the site would be replaced by a surplus trash compactor already owned by the county, slashing hauling costs each year from \$46,500 to just \$6,450 a year, or a single compactor pull each week.

Installing a surplus trash compactor constitutes a savings of about \$47,000 in equipment costs. Electrical work to bring three-phase power to the site will cost no more than \$12,000. Remaining development costs include site work, paving, concrete, installation of equipment and trash hopper, fencing, additional lighting and an attendant's shed. Total cost is projected at \$750,000.

Besides saving tax dollars, this project has the added benefit of improving services, greatly increasing efficiency and operations, improving traffic flow and overall appearance, and reducing litter, odor and noise generated by the can site while providing for the long-term demands of trash and recycling services in the Gore community.

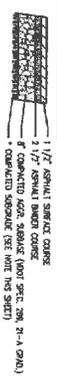
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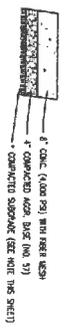
# Gore site



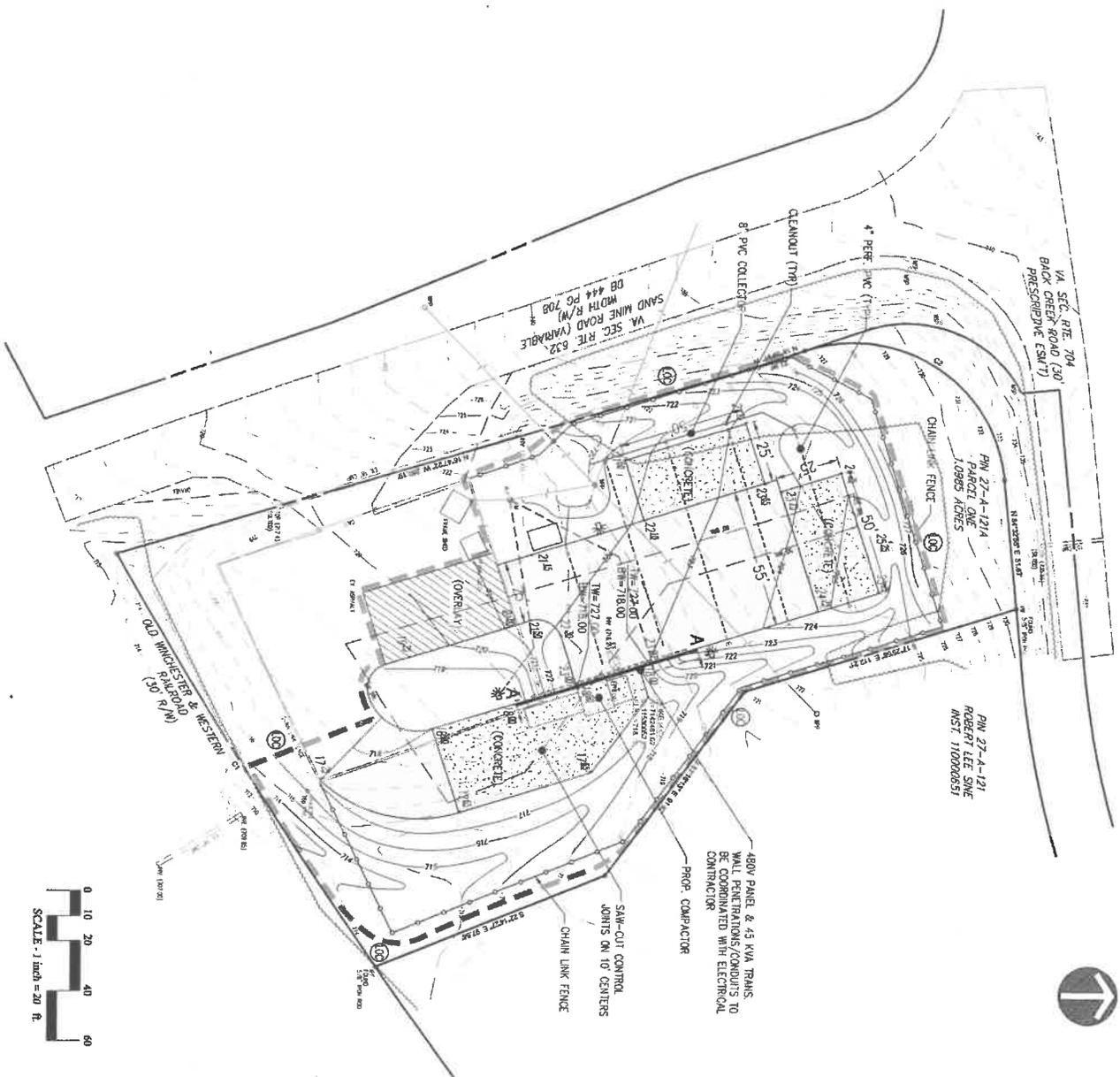
**HEAVY DUTY PAVING**



**CONCRETE AREAS**



CONCRETE AREAS: 6" TO BE COMPLETED TO SURFACE OF H.A.C. PER GENERAL NOTES. 4" FROM SITE, INCLUDING 1" OF ORIGINAL SUBGRADE. AS PER VDOT SPEC. (PER 86-2)

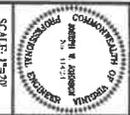


**GRADING PLAN  
GORE CITIZEN'S CONVENIENCE SITE  
SITE PLAN**

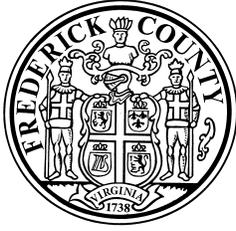
BACK CREEK MAGISTERIAL DISTRICT  
FREDERICK COUNTY, VA

**FREDERICK COUNTY VIRGINIA**  
Department of Public Works  
107 North Kent Street, Winchester, VA 540-465-5640

PLAN DATE	06-15-19
SHEET	4
	9



SCALE: 1"=20'  
SHEET 4  
9  
SP-0003



**MEMORANDUM**

**To:** Finance Committee  
**From:** Scott Varner, IT Director  
**Subject:** Virtual Infrastructure Replacement Request  
**Date:** March 14, 2022

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The Director of Information Technology is requesting \$733,943 to be transferred out of the Capital Fund to replace the virtual environments at NRADC, Kent, and PSB. The \$733,943 covers the Kent and PSB nodes. The NRADC portion is \$169,267. The project total is \$903,210. The amounts were updated from the original request to reflect changes in the required switching infrastructure for the project.

Frederick County utilizes virtualization to run the majority of critical services. There are currently 3 virtual environments running services at the Government Business Offices at Kent St., the Public Safety Building, and the Northwestern Regional Adult Detention Center (NRADC).

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This item was discussed at the Board of Supervisors IT Committee meeting on February 18, 2022, and the committee concurred on sending the request forward at this time due to the emergent situation.

Sincerely,

Scott Varner  
County of Frederick  
Director of IT

**Cheryl Shiffler**

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County Portion		<b>\$ 733,942.76</b>

Allen Scott Varner  
Director of Information Technology and MIS  
County of Frederick, Virginia  
(540)722-8261





**DISYS Solutions Inc.**  
 44670 Cape Court, Suite 100  
 Ashburn, VA 20147  
 Phone: 571-707-3634  
 Fax: (800)601-2944

SQ 03142022-2  
 Date 3/14/2022

Sales Rep: Abhinav Bhatia  
 abhinav.bhatia@dsitech.com  
 VA Inside Sales Team

VASCUPP Contract UCP-7366172JC  
 ERATE CERTIFIED : SPIN # 143022163  
 FIN # 27-2586114

County of Frederick  
 Scott Varner

Quote Valid Till 04/13/22

Product	Description	Lead Time	Quantity	List Price	Unit Price	Extd. Price
		182	6	\$26,319.19	\$11,054.06	\$66,324.36
		0	6	\$1,886.00	\$1,546.52	\$9,279.12
		14	12	\$0.00	\$0.00	\$0.00
		14	6	\$0.00	\$0.00	\$0.00
		21	6	\$0.00	\$0.00	\$0.00
	No SSD Card Selected	14	6	\$0.00	\$0.00	\$0.00
C9K-PWR-650WAC-R	650W AC Config 4 Power Supply front to back cooling	182	6	\$0.00	\$0.00	\$0.00
C9K-PWR-650WAC-R/2	650W AC Config 4 Power Supply front to back cooling	182	6	\$2,484.06	\$1,043.31	\$6,259.86
CAB-9K12A-NA	Power Cord, 125VAC 13A NEMA 5-15 Plug, North America	28	12	\$0.00	\$0.00	\$0.00
		14	6	\$0.00	\$0.00	\$0.00
		30	6	\$8,398.48	\$3,527.36	\$21,164.16
PI-LFAS-T	Prime Infrastructure Lifecycle & Assurance Term - Smart Lic	14	18	\$0.00	\$0.00	\$0.00
PI-LFAS-AP-T-3Y	PI Dev Lic for Lifecycle & Assurance Term 3Y	30	18	\$0.00	\$0.00	\$0.00
NETWORK-PNP-LIC	Network Plug-n-Play Connect for zero-touch device deployment	3	6	\$0.00	\$0.00	\$0.00
QSFP-100G-CU3M-	100GBASE-CR4 Passive Copper Cable, 3m	49	6	\$440.94	\$185.19	\$1,111.14
SFP-H10GB-CU3M-	10GBASE-CU SFP+ Cable 3 Meter	21	3	\$130.06	\$54.63	\$163.89
<b>Total</b>						<b>\$104,302.53</b>

Phone: 800-252-4715, FAX: 301-776-3444, www.cassevern.com

Date: 02/23/22      Quote #: 000Q11551-01

**Quoted To:** Frederick County Virginia

**Contact:** Scott Varner

**Phone:**

**Fax:**

**Email:** svarner@fcva.us

**County of Fairfax Contract #4400006324**

**Account Executive:** Carl Dodson and Kathy Evans

cdodson@cassevern.com

kevans@cassevern.com

Qty	Part Number	MFG	Description	List Price	Unit Price	Ext. Price	Discount %
1	[REDACTED]	Nutanix	[REDACTED]	\$12,282.84	\$10,440.41	\$10,440.41	15
4	[REDACTED]	Nutanix	[REDACTED]	\$462.61	\$393.22	\$1,572.88	15
4	C-HDD-6TB-AA -CM	Nutanix	6 TB 3.5" HDD	\$206.98	\$175.93	\$703.72	15
2	C-SSD-1.92TB- A-CM	Nutanix	1.92 TB SSD	\$426.60	\$362.61	\$725.22	15
1	C-NIC-NONE-C M	Nutanix	No NIC selected	\$0.00	\$0.00	\$0.00	0
2	C-PSU-2200-T R2-CM	Nutanix	2200 W Power supply unit	\$628.66	\$534.36	\$1,068.72	15
2	C-PWR-4FC13 C14B-CM	Nutanix	C13/C14, 15A, 4ft Power cord	\$13.79	\$11.72	\$23.44	15
1	[REDACTED]	Nutanix	[REDACTED]	\$14,885.29	\$12,652.50	\$12,652.50	15
8	[REDACTED]	Nutanix	[REDACTED]	\$462.61	\$393.22	\$3,145.76	15
4	C-HDD-6TB-AA -CM	Nutanix	6 TB 3.5" HDD	\$206.98	\$175.93	\$703.72	15
2	C-SSD-1.92TB- A-CM	Nutanix	1.92 TB SSD	\$426.60	\$362.61	\$725.22	15
1	C-NIC-NONE-C M	Nutanix	No NIC selected	\$0.00	\$0.00	\$0.00	0

Qty	Part Number	MFG	Description	List Price	Unit Price	Ext. Price	Discount %
		Nutanix	No NIC selected				
2	C-PSU-2200-T R2-CM	Nutanix	2200 W Power supply unit	\$628.66	\$534.36	\$1,068.72	15
2	C-PWR-4FC13 C14B-CM	Nutanix	C13/C14, 15A, 4ft Power cord	\$9.65	\$8.20	\$16.40	15
1	[REDACTED]	Nutanix	[REDACTED]	\$14,885.29	\$12,652.50	\$12,652.50	15
8	[REDACTED]	Nutanix	[REDACTED]	\$462.61	\$393.22	\$3,145.76	15
1	C-HDD-6TB-AA -CM	Nutanix	6 TB 3.5" HDD	\$206.98	\$175.93	\$1,407.44	15
4	C-SSD-1.92TB- A-CM	Nutanix	1.92 TB SSD	\$426.60	\$362.61	\$1,450.44	15
1	C-NIC-NONE-C M	Nutanix	No NIC selected	\$0.00	\$0.00	\$0.00	0
2	C-PSU-2200-T R2-CM	Nutanix	2200 W Power supply unit	\$628.66	\$534.36	\$1,068.72	15
2	C-PWR-4FC13 C14A-CM	Nutanix	C13/C14, 10A, 4ft Power cord	\$13.79	\$11.72	\$23.44	15
2	[REDACTED]	Nutanix	[REDACTED]	\$20,179.63	\$17,152.69	\$34,305.38	15
48	[REDACTED]	Nutanix	[REDACTED]	\$462.61	\$393.22	\$18,874.56	15
16	C-HDD-6TB-AA -CM	Nutanix	6 TB 3.5" HDD	\$206.98	\$175.93	\$2,814.88	15
8	C-SSD-1.92TB- A-CM	Nutanix	1.92 TB SSD	\$426.60	\$362.61	\$2,900.88	15
2	C-NIC-NONE-C M	Nutanix	No NIC selected	\$0.00	\$0.00	\$0.00	0
4	C-PSU-2200-T R2-CM	Nutanix	2200 W Power supply unit	\$628.66	\$534.36	\$2,137.44	15
4	C-PWR-4FC13 C14A-CM	Nutanix	C13/C14, 10A, 4ft Power cord	\$13.79	\$11.72	\$46.88	15
2	[REDACTED]	Nutanix	[REDACTED]	\$21,750.64	\$18,488.04	\$36,976.08	15
32	[REDACTED]	Nutanix	[REDACTED]	\$462.61	\$393.22	\$12,583.04	15
16	C-HDD-6TB-AA -CM	Nutanix	6 TB 3.5" HDD	\$206.98	\$175.93	\$2,814.88	15
8	C-SSD-1.92TB- A-CM	Nutanix	1.92 TB SSD	\$426.60	\$362.61	\$2,900.88	15
2	C-NIC-NONE-C M	Nutanix	No NIC selected	\$0.00	\$0.00	\$0.00	0
4	C-PSU-2200-T R2-CM	Nutanix	2200 W Power supply unit	\$628.66	\$534.36	\$2,137.44	15

Qty	Part Number	MFG	Description	List Price	Unit Price	Ext. Price	Discount %
4	C-PWR-4FC13 C14A-CM	Nutanix	C13/C14, 10A, 4ft Power cord	\$13.79	\$11.72	\$46.88	15
1	[REDACTED]	Nutanix	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
424	L-CORES-PRO -PRD	Nutanix	Subscription, Acropolis (AOS) Pro Software License & Production Software Support Service for 1 CPU core	\$0.00	\$0.00	\$0.00	0
43	L-FLASHTIB-P RO-PRD	Nutanix	Subscription, Acropolis (AOS) Pro Software License & Production Software Support Service for 1 TiB of flash	\$0.00	\$0.00	\$0.00	0
36	TERM-MONTH S	Nutanix	Term in months	\$0.00	\$0.00	\$0.00	0
12	[REDACTED]	Nutanix	[REDACTED]	\$6,400.00	\$4,428.15	\$53,137.80	30
36	TERM-MONTH S	Nutanix	Term in months	\$0.00	\$0.00	\$0.00	0
1	S-HW-PRD	Nutanix	247 Production Level HW Support for Nutanix HCI appliance	\$1,312.45	\$1,115.58	\$1,115.58	15
36	SUPPORT-TER M	Nutanix	Support Term in Months	\$0.00	\$0.00	\$0.00	0
1	S-HW-PRD	Nutanix	247 Production Level HW Support for Nutanix HCI appliance	\$1,820.20	\$1,547.17	\$1,547.17	15
36	SUPPORT-TER M	Nutanix	Support Term in Months	\$0.00	\$0.00	\$0.00	0
4	S-HW-PRD	Nutanix	247 Production Level HW Support for Nutanix HCI appliance	\$1,726.34	\$1,467.39	\$5,869.56	15
36	SUPPORT-TER M	Nutanix	Support Term in Months	\$0.00	\$0.00	\$0.00	0
4	S-HW-PRD	Nutanix	247 Production Level HW Support for Nutanix HCI appliance	\$1,624.00	\$1,380.40	\$5,521.60	15
36	SUPPORT-TER M	Nutanix	Support Term in Months	\$0.00	\$0.00	\$0.00	0
12	SW-FLOW-NO DE	Nutanix	Flow software license subscription for 1 Node	\$7,020.00	\$4,857.13	\$58,285.56	30
36	TERM-MONTH S	Nutanix	Term in months	\$0.00	\$0.00	\$0.00	0
1	SW-AOS-ADVR EP-PRD	Nutanix	Subscription, Acropolis (AOS) Advanced Replication Add-on Software License & Production Software Support Service	\$69,040.00	\$48,328.00	\$48,328.00	30
192	L-CORES-ADV REP-PRD	Nutanix	Subscription, Acropolis (AOS) Advanced Replication Add-on Software License & Production Software Support Service for 1 CPU core	\$0.00	\$0.00	\$0.00	0

Qty	Part Number	MFG	Description	List Price	Unit Price	Ext. Price	Discount %
14	L-FLASHTIB-A DVREP-PRD	Nutanix	Subscription, Acropolis (AOS) Advanced Replication Add-on Software License & Production Software Support Service for 1 TiB of flash	\$0.00	\$0.00	\$0.00	0
36	TERM-MONTH S	Nutanix	Term in months	\$0.00	\$0.00	\$0.00	0
2	S-HW-PRD	Nutanix	24-7 Production Level HW Support for Nutanix HCI appliance	\$1,116.31	\$948.86	\$1,897.72	15
36	SUPPORT-TER M	Nutanix	Support Term in Months	\$0.00	\$0.00	\$0.00	0
1	CNS-INF-FST- FLOW	Nutanix	Nutanix FastTrack for Flow - Deploy Flow, Configure policies, knowledge transfer	\$5,900.00	\$5,015.00	\$5,015.00	15
1	UNITED STATES	Nutanix	Selected Region for CNSRES resource	\$0.00	\$0.00	\$0.00	0

**SubTotal** \$764,491.12

**\* Shipping** \$0.00

**Total** \$764,491.12

The pricing in this quote is based on special discounts from the manufacturer which may be withdrawn at any time until the proposed products are shipped. If the manufacturer withdraws the special discounts, the pricing in the quote will change. This quote expires thirty (30) days from the date listed above.

The terms, conditions, and pricing of this quote comply with County of Fairfax Contract #4400006324. \* Shipping costs are included unless expedited shipping is requested. This order is not intended to be purchased under GSA.

Payment Terms: Net 30

Phone: 800-252-4715, FAX: 301-776-3444, www.cassevern.com

Date: 02/23/22      Quote #: 000Q11560-01

**Quoted To:** Frederick County Virginia

**Contact:** Scott Varner

**Phone:**

**Fax:**

**Email:** svarner@fcva.us

**County of Fairfax Contract #4400006324**

**Account Executive:** Carl Dodson and Kathy Evans

cdodson@cassevern.com

kevans@cassevern.com

**Pricing is Valid thru 03/19/2022**

Qty	Part Number	MFG	Description	List Price	Unit Price	Ext. Price	Discount %
1	[REDACTED]	Nutanix	[REDACTED]	\$8,849.53	\$7,522.10	\$7,522.10	15
4	[REDACTED]	Nutanix	[REDACTED]	\$462.61	\$393.22	\$1,572.88	15
4	C-HDD-6TB-AA -CM	Nutanix	6 TB 3.5" HDD	\$206.98	\$175.93	\$703.72	15
2	C-SSD-1.92TB- A-CM	Nutanix	1.92 TB SSD	\$426.60	\$362.61	\$725.22	15
1	C-NIC-NONE-C M	Nutanix	No NIC selected	\$0.00	\$0.00	\$0.00	0
2	C-PSU-2200-T R2-CM	Nutanix	2200 W Power supply unit	\$628.66	\$534.36	\$1,068.72	15
2	C-PWR-4FC13 C14B-CM	Nutanix	C13/C14, 15A, 4ft Power cord	\$13.79	\$11.72	\$23.44	15
1	[REDACTED]	Nutanix	[REDACTED]	\$14,885.29	\$12,652.50	\$12,652.50	15
8	C-MEM-64GB-3 200-CM	Nutanix	64GB Memory Module (3200MHz DDR4 RDIMM)	\$462.61	\$393.22	\$3,145.76	15
8	C-HDD-6TB-AA -CM	Nutanix	6 TB 3.5" HDD	\$206.98	\$175.93	\$1,407.44	15
4	C-SSD-1.92TB- A-CM	Nutanix	1.92 TB SSD	\$426.60	\$362.61	\$1,450.44	15
1	C-NIC-NONE-C M	Nutanix	No NIC selected	\$0.00	\$0.00	\$0.00	0

Qty	Part Number	MFG	Description	List Price	Unit Price	Ext. Price	Discount %
2	C-PSU-2200-T R2-CM	Nutanix	No NIC selected 2200 W Power supply unit	\$628.66	\$534.36	\$1,068.72	15
2	C-PWR-4FC13 C14A-CM	Nutanix	C13/C14, 10A, 4ft Power cord	\$13.79	\$11.72	\$23.44	15
3	[REDACTED]	Nutanix	[REDACTED]	\$6,400.00	\$4,480.00	\$13,440.00	30
36	TERM-MONTH S	Nutanix	Term in months	\$0.00	\$0.00	\$0.00	0
1	S-HW-PRD	Nutanix	24-7 Production Level HW Support for Nutanix HCI appliance	\$1,312.45	\$1,115.58	\$1,115.58	15
36	SUPPORT-TER M	Nutanix	Support Term in Months	\$0.00	\$0.00	\$0.00	0
2	S-HW-PRD	Nutanix	24-7 Production Level HW Support for Nutanix HCI appliance	\$1,115.92	\$948.86	\$1,897.72	15
36	SUPPORT-TER M	Nutanix	Support Term in Months	\$0.00	\$0.00	\$0.00	0
1	[REDACTED]	Nutanix	[REDACTED]	\$205,542.00	\$71,939.70	\$71,939.70	65
72	L-CORES-PRO -PRD	Nutanix	Subscription, Acropolis (AOS) Pro Software License & Production Software Support Service for 1 CPU core	\$0.00	\$0.00	\$0.00	0
11	L-FLASHTIB-P RO-PRD	Nutanix	Subscription, Acropolis (AOS) Pro Software License & Production Software Support Service for 1 TiB of flash	\$0.00	\$0.00	\$0.00	0
36	TERM-MONTH S	Nutanix	Term in months	\$0.00	\$0.00	\$0.00	0
3	SW-FLOW-NO DE	Nutanix	Flow software license subscription for 1 Node	\$7,020.00	\$4,914.00	\$14,742.00	30
36	TERM-MONTH S	Nutanix	Term in months	\$0.00	\$0.00	\$0.00	0

**SubTotal \$134,499.38**

**\* Shipping \$0.00**

**Total \$134,499.38**

**Statement of Work  
For  
Nutanix Implementation Services**

**Frederick County**



**February 22, 2022**

**Submitted by:  
Kathy Evans  
Senior Account Executive  
kevans@cassevern.com**

**Proprietary Notice**

The information contained in this proposal constitutes a trade secret and is confidential. It is furnished to Frederick County with the understanding that it will not be disclosed to other vendors.



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## Statement of Work

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CAS Severn will provide professional services to assist Frederick County with Nutanix services defined by the Scope of Work below.

## Scope of Work

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### Nutanix Services

- \* Verify prerequisites for power, network, Active Directory/LDAP (this service does not include configuring customer's Ethernet switches)
  - Verify power and cooling requirements according to underlying hardware specification
  - 10Gb/1Gbe top-of-rack switches (2 ports per node) (recommend redundant switches)
  - 100Mb/1Gb Ethernet management switches (1 port per node)
  - Provide all pre-requisite information specified in the Nutanix Services Pre-Install Questionnaire such as network configurations, Active Directory, IP addresses (Link to fill out form online will be provided prior to deployment)
  - Nutanix licensing has been or will be secured (if applicable)
- \* Install hardware in racks provided and cable hardware to power and network.
- \* Perform Foundation on nodes to create Nutanix cluster and deploy AHV.
- \* Virtual network configuration
- \* Prism Central deployment
- \* License options purchased
- \* Install/Update Nutanix firmware and software on each node
- \* Run cluster Test & Validation
- \* Configure replication between sites
- \* Install Nutanix MOVE appliance VM
- \* Migrate VM's from existing clusters to the new clusters
- \* As-built documentation including diagrams and procedures
- \* Knowledge Transfer

### Project Management

- \* Conduct overall project planning and scheduling
- \* Provide status updates
- \* Tracking and monitoring delivery of equipment

To deliver the best possible support to Frederick County, Virginia across the various technical disciplines listed above, the CAS Severn team will consist of a mix of subject matter experts, systems engineers, consultants, and other technical staff to provide the skill sets required for each assigned task.

When warranted, CAS Severn will provide the support services under the direction of a project manager to provide administrative and technical oversight. The project manager will coordinate CAS Severn resources with Frederick County, Virginia schedules to ensure activities are carried out efficiently and make effective use of both CAS Severn and Frederick County, Virginia personnel time

### Assumptions

- \* All required product licenses will be provided by Frederick County, Virginia.
  - Nutanix licensing will be delivered by email after purchase.
- \* This agreement does not guarantee the completion within the estimated hours specified in this agreement. This is a good faith estimate. Issues may arise that are not foreseeable.
- \* Frederick County, Virginia's existing network is currently functioning with no known issues. CAS Severn will provide a good faith estimate of time required for services to be performed. Unknown factors and/or additional operational/functional problems might be found during the performance of the services that may require additional hours before the work can be completed.
- \* The tasks listed assume that any connections to the network are listed in the "Hardware Support Matrix" for the hardware being installed and have the supported level of firmware applied. Non-supported hardware and out of date firmware could incur additional time and cost.
- \* In cases where the customer equipment or software is not currently under maintenance and support from the Original Equipment Manufacturer (such as third-party maintenance suppliers), CAS Severn may be constrained in resolving problems or making changes where such support is not in place. Additional time and cost could be incurred.
- \* All patch cables, UPSs and other hardware needed will be purchased by the client unless otherwise stated.

## **CAS Severn Responsibilities**

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CAS Severn will provide technical direction and management of CAS Severn engineering and/or project personnel. This direction will provide a framework for project planning, communications, reporting, procedural and contractual activity. This activity includes:

### Planning

1. Review the SOW and the contractual responsibilities of both parties with customer designated point of contact.
2. Maintain project communications and/or status of scope of work.
3. Establish documentation and procedural standards for the deliverables identified in the Scope of Work.

### Project Tracking and Reporting

1. Review scope or project tasks, schedules, and resources and make changes or additions, as appropriate.
2. Review the CAS Severn standard invoice format and billing procedure to be used on the project, with customer designated point of contact.
3. Conduct regularly scheduled project status meetings, if necessary.
4. Administer the Change Control Procedure with customer designated point of contact.
5. Coordinate and manage the technical activities of CAS Severn project personnel.

## **Customer Responsibilities**

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Frederick County must designate an authorized individual who will be CAS Severn's primary contact and liaison. This person is responsible for all critical and non-critical engagement tasks including, but not limited to, the following:

1. Reserve facilities (conference rooms, labs, staging areas, etc.).
2. Provide any prerequisite documentation, configuration, information, and diagrams needed to complete the tasks described in the scope of work.
3. Provide access to grounds, facilities, and equipment as required.

In the case that the Scope of Work requires CAS Severn to have access to computer systems for purposes of installation, changes and/or analysis, Frederick County will be responsible for the following:

1. Provide guidance on customer's operational security policies.
2. Provide access or assist CAS Severn project staff in gaining access to systems for the purpose of the work being performed.
3. Ensure that backups are completed of all data that may be affected by any work performed by CAS Severn.
4. Ensure necessary power and cooling exists to support any new equipment prior to equipment arrival/installation.

5. Ensure rack system, network connections, and storage connections related to new installation/upgrade are in place and operational prior to CAS Severn’s equipment installation.

**Schedule**

The project or scope of work schedule for CAS Severn technical and engineering services will be determined upon the receipt of written authorization from Frederick County of the acceptance of this Statement of Work, the tasks ordered and the final approved project plan.

**Change Order Procedures**

Changes to this Statement of Work must be agreed upon by CAS Severn and the customer in writing and can be requested by contacting Kathy Evans at 301.873.9843.

**Completion Criteria for T&M Services**

CAS Severn will have fulfilled its obligations under this SOW when one of the following first occurs:

1. CAS Severn accomplishes all of the activities described in Scope of Work.
2. Term of the Agreement has been reached.
3. Frederick County or CAS Severn terminates the agreement in accordance with the provisions of the Additional Terms and Conditions listed below.

**Pricing T&M Services**

The table below provides pricing information. The services identified in the Scope of Work are offered on a standard Time and Materials basis and customer will be billed for actual work performed. CAS Severn will track and invoice travel expenses, one-way travel time labor, and other material expenses at actual cost.

Services	Labor Rate/Hour	Estimated Hours	Estimated Fee
Nutanix Implementation Services as described in the Scope of Work above	\$220	144	\$31,680
Project Management	\$152	18	\$2,736
<b>Total Services Fee Estimate</b>			<b>\$34,416</b>

1. Fairfax County Labor Codes that may be utilized: SrCME and PM
2. CAS Severn Labor Codes that may be utilized: ENG-03; SME-03; PM01/04
3. The term of this services agreement expires on December 31, 2022.
4. The above pricing quote is valid for 30 days.

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### **Additional Terms and Conditions for T&M Services**

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CAS Severn will provide the services as stated in Scope of Work under the following Terms and Conditions.

1. CAS Severn will make a reasonable effort to respond via telephone to support service requests within four business hours.
2. CAS Severn will make a reasonable effort to respond to requests for on-site support within two business days.
3. This work will be performed during CAS Severn's normal business hours, Monday-Friday, 8am-6pm. Evening, holiday, or weekend work must be scheduled a minimum of one week in advance. Unscheduled services will be charged at a premium rate of 150% the standard hourly rate.
4. In the event of system outage, which renders mission-critical applications or IT computer resources unusable, CAS Severn will make a reasonable effort to provide a service technician on site within 24 hours of an emergency request (where applicable in the Scope of Work).
5. In cases where the customer equipment or software is not currently under maintenance and support from the Original Equipment Manufacturer (such as third-party maintenance suppliers), CAS Severn may be constrained in resolving problems or making changes where such support is not in place. CAS Severn, with authorization from the customer, will assist the customer on a time and materials basis in any attempts to resolve issues with equipment and software where feasible but cannot guarantee the outcome. The customer is responsible for acquiring OEM support for problem resolution.
6. The services offered are on a fixed price basis. CAS Severn will invoice customer for the total amount (or predetermined incremental amounts) at the completion of the services identified in the Scope of Work.
7. CAS Severn and the customer may extend the term or funding of this agreement by mutual consent and in writing.
8. The price quoted for CAS Severn services assumes a standard unmodified CAS Severn services agreement is in place between CAS Severn and the customer. Revisions to the terms and conditions of the services agreement may result in the services being rebid or declined.

DATE	BUDGET TRANSFERS FEBRUARY 2022 DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
2/7/2022	BOARD OF SUPERVISORS	TRAVEL EXPENSE	1101	5506	000	000	(2,125.00)
	BOARD OF SUPERVISORS		1101	5413	000	000	2,125.00
2/7/2022	COMMISSIONER OF THE REVENUE	FUNDING APPROVED FOR NEW POSITION	1209	1001	000	046	(9,555.00)
	COMMISSIONER OF THE REVENUE		1209	1001	000	037	9,555.00
2/7/2022	REFUSE COLLECTION		4203	5407	000	000	(200.00)
	REFUSE COLLECTION		4203	5408	000	000	200.00
2/7/2022	SHERIFF	TO COVER DEFICIT	3102	3002	000	000	(2,000.00)
	SHERIFF		3102	3010	000	000	2,000.00
2/9/2022	COUNTY OFFICE BUILDING/COURTHOUSE	CLEANING OIL/WATER SEPARATOR IN TRUCK BAYS ROUNDHILL FIRE STATION	4304	5302	000	007	(500.00)
	COUNTY OFFICE BUILDING/COURTHOUSE		4304	3010	000	007	500.00
	COUNTY OFFICE BUILDING/COURTHOUSE		4304	5302	000	021	(1,668.63)
	COUNTY OFFICE BUILDING/COURTHOUSE		4304	3010	000	021	1,668.63
	COUNTY OFFICE BUILDING/COURTHOUSE		4304	5102	000	021	(750.00)
	COUNTY OFFICE BUILDING/COURTHOUSE		4304	3010	000	021	750.00
2/9/2022	GENERAL ENGINEERING/ADMINISTRATION	VEHICLE SUPPLIES	4201	5204	000	000	(100.00)
	GENERAL ENGINEERING/ADMINISTRATION		4201	5408	000	000	100.00
2/15/2022	FIRE AND RESCUE	PRE-INCIDENT PLANNING SOFTWARE	3505	5413	000	000	(22,680.00)
	FIRE AND RESCUE		3505	5411	000	000	22,680.00
2/18/2022	FIRE AND RESCUE	AMBULANCE REPLACEMENT	3505	8005	000	000	312,043.00
	FIRE AND RESCUE		9301	5890	000	000	(312,043.00)
2/22/2022	OTHER	EMERGENCY RADIO EQUIPMENT REPLACEMENT & RELOCATION	1224	3002	000	000	(10,000.00)
	PUBLIC SAFETY COMMUNICATION		3506	8003	000	000	10,000.00
	OTHER		1224	5307	000	000	(6,000.00)
	PUBLIC SAFETY COMMUNICATION		3506	8003	000	000	6,000.00
	OTHER		1224	5308	000	000	(5,000.00)
	PUBLIC SAFETY COMMUNICATION		3506	8003	000	000	5,000.00
	COUNTY OFFICE BUILDING/COURTHOUSE		4304	3010	000	052	(10,000.00)
	PUBLIC SAFETY COMMUNICATION		3506	8003	000	000	10,000.00
2/22/2022	ELECTORAL BOARD AND OCCICIALS	PURCHASE ADDITIONAL SOFTWARE LICENSES FOR ELECTION	1301	3010	000	000	(6,952.00)
	ELECTORAL BOARD AND OCCICIALS		1301	5413	000	000	6,952.00
2/23/2022	FIRE AND RESCUE	OFFSET OVERTIME COSTS DUE TO VACANCIES	3505	1001	000	045	(4,638.00)
	FIRE AND RESCUE		3505	1005	000	000	4,638.00
	FIRE AND RESCUE		3505	1001	000	064	(4,638.00)
	FIRE AND RESCUE		3505	1005	000	000	4,638.00
	FIRE AND RESCUE		3505	1001	000	156	(4,247.27)
	FIRE AND RESCUE		3505	1005	000	000	4,247.27
	FIRE AND RESCUE		3505	1001	000	017	(38,444.79)
	FIRE AND RESCUE		3505	1005	000	000	38,444.79
	FIRE AND RESCUE		3505	1001	000	122	(3,256.15)
	FIRE AND RESCUE		3505	1005	000	000	3,256.15
	FIRE AND RESCUE		3505	1001	000	066	(2,451.30)
	FIRE AND RESCUE		3505	1005	000	000	2,451.30
	FIRE AND RESCUE		3505	1001	000	154	(4,217.70)
	FIRE AND RESCUE		3505	1005	000	000	4,217.70
	FIRE AND RESCUE		3505	1001	000	124	(4,538.00)
	FIRE AND RESCUE		3505	1005	000	000	4,538.00
	FIRE AND RESCUE		3505	1001	000	144	(8,485.42)
	FIRE AND RESCUE		3505	1005	000	000	8,485.42
	FIRE AND RESCUE		3505	1001	000	089	(3,006.29)
	FIRE AND RESCUE		3505	1005	000	000	3,006.29
	FIRE AND RESCUE		3505	1001	000	051	(3,134.80)
	FIRE AND RESCUE		3505	1005	000	000	3,134.80
2/23/2022	GENERAL FUND OTHER	TO COVER DEFICIT	1224	5302	000	000	(200.00)
	GENERAL FUND OTHER		1224	5415	000	000	200.00
2/23/2022	GENERAL FUND OTHER	TRANSFER FUNDS FOR SHREDDING	1224	5415	000	000	200.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(200.00)
2/28/2022	REFUSE COLLECTION	TRUCK BED MAT	4203	5408	000	002	(250.00)
	REFUSE COLLECTION		4203	5408	000	000	250.00
3/2/2022	REFUSE COLLECTION	PURCHASE RAIN BARRELLS FOR RESALE	4203	3004	000	001	(4,000.00)
	REFUSE COLLECTION		4203	5413	000	000	4,000.00
3/2/2022	SHERIFF	TO COVER DEFICIT AMOUNT IN OVERTIME	3102	1002	000	022	(28,000.00)
	SHERIFF		3102	1005	000	000	28,000.00
	SHERIFF		3102	1002	000	021	(23,000.00)
	SHERIFF		3102	1005	000	000	23,000.00
	SHERIFF		3102	1001	000	047	(17,000.00)
	SHERIFF		3102	1005	000	000	17,000.00
	SHERIFF		3102	3004	000	002	(70,000.00)
	SHERIFF		3102	1005	000	000	70,000.00
	SHERIFF		3102	5409	000	000	(79,000.00)
	SHERIFF		3102	1005	000	000	79,000.00
	SHERIFF		3102	5410	000	000	(26,000.00)
	SHERIFF		3102	1005	000	000	26,000.00
	SHERIFF		3102	5506	000	000	(20,000.00)
	SHERIFF		3102	1005	000	000	20,000.00

County of Frederick  
General Fund  
February 28, 2022

ASSETS	FY22 <u>2/28/22</u>	FY21 <u>2/28/21</u>	Increase <u>(Decrease)</u>
Cash and Cash Equivalents	58,501,275.71	46,401,949.66	12,099,326.05 *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Receivable Arrears Pay Deferred	386,621.62	437,347.50	(50,725.88)
Taxes, Commonwealth, Reimb.P/P	11,679,260.66	6,158,709.22	5,520,551.44
Streetlights	619.79	612.37	7.42
Miscellaneous Charges	21,904.14	21,031.23	872.91
Prepaid Postage	2,257.66	2,089.78	167.88
GL controls (est.rev / est. exp)	<u>(30,065,756.38)</u>	<u>(19,589,536.72)</u>	<u>(10,476,219.66)</u> (1) Attached
<b>TOTAL ASSETS</b>	<b><u>40,527,738.20</u></b>	<b><u>33,433,758.04</u></b>	<b><u>7,093,980.16</u></b>
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	1,042,324.15	761,406.02	280,918.13
Taxes Collected in Advance	287,087.08	276,359.30	10,727.78
Deferred Revenue	<u>11,756,649.59</u>	<u>6,180,023.05</u>	<u>5,576,626.54</u> *B
<b>TOTAL LIABILITIES</b>	<b>14,612,803.69</b>	<b>8,810,864.39</b>	<b>5,801,939.30</b>
EQUITY			
Fund Balance			
Reserved:			
Encumbrance General Fund	1,595,176.50	852,029.70	743,146.80 (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	4,030,258.38	1,075,959.33 (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>15,529,926.34</u>	<u>16,233,750.22</u>	<u>(703,823.88)</u> (4) Attached
<b>TOTAL EQUITY</b>	<b><u>25,914,934.51</u></b>	<b><u>24,622,893.65</u></b>	<b><u>1,292,040.86</u></b>
<b>TOTAL LIAB. &amp; EQUITY</b>	<b><u>40,527,738.20</u></b>	<b><u>33,433,758.04</u></b>	<b><u>7,093,980.16</u></b>

**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	213,655,981	197,954,246	15,701,735
Appropriations	(126,805,046)	(101,258,051)	(25,546,995)
Est. Transfers to Other Funds	(118,511,867)	(117,210,331)	(1,301,536)
Est. Transfers from Other Funds	-	72,570	(72,570)
Encumbrances	1,595,177	852,030	743,147
<b>Total</b>	<b>(30,065,756)</b>	<b>(19,589,537)</b>	<b>(10,476,220)</b>

(2) General Fund Purchase Orders 2/28/22

	Amount	
<b>Fire and Rescue</b>	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
	10,824.00	Annual Online Employee Scheduling&Workforce Management System
<b>IT</b>	41,160.00	Annual Maintenance Cost for the Security Project
	5,523.80	ISP for connection rollover
	14,532.00	Lenovo Workstations, Thinkpads
<b>MIS</b>	100,086.00	IBM I Series Power 9
	7,830.00	Paper Stock For Tax Billing
<b>Parks and Recreation</b>	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	Ventract Kawasaki Tractor
	28,332.00	Super Z Hyper Drive 72" Mower
	551.00	Basic Rec Staff Hoodies
	27,232.80	Turf Supplies(Seed and Fertilizer)
<b>Public Safety</b>	31,000.00	Emergency Radio Equipment Replacement and Relocation
<b>Registrar</b>	256.40	Envelopes
	80,595.00	(8) Voting Scanners with Internal Backup Batteries
<b>Sheriff</b>	21,884.00	Ammunition
	10,290.00	Point Blank Body Armor
	16,950.00	Emergency Vehicle Equipment
	1,290.00	Livescan Inkless Fingerprinting Scanner
	37,021.86	2021 Dodge Durango
	6,900.00	New Vehicle Upfitting
	663,968.34	(18) Dodge Durango Pursuit AWD 5.7L
	110,877.36	(3) Ford Police Responders 2021
	39,256.00	(2022 Chevrolet Tahoe 4X4 SSV
	7,056.00	(105) Microsoft Licenses G3
	6,875.77	(24) Internal Solid State Drives
<b>Treasurer</b>	6,090.75	Envelopes
<b>Volunteer Fire Departments</b>	17,460.00	Loadmaster Trailer-SHSP Grant-Swiftwater Team
<b>Total</b>	<b>1,595,176.50</b>	

(3) Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance @ 2/28/22	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
<b>Total Other Proffers 2/22</b>	<b>2,150,956.03</b>

(4) Fund Balance Adjusted	
Beginning Balance 2/22	41,917,247.37
Revenue 2/22	121,075,004.78
Expenditures 2/22	(63,064,962.84)
Transfers 2/22	(84,397,362.97)
<b>Ending Balance 2/22</b>	<b>15,529,926.34</b>

County of Frederick  
 Comparative Statement of Revenues, Expenditures  
 and Changes in Fund Balance  
 February 28, 2022

<b>REVENUES:</b>	<u>Appropriated</u>	FY22 2/28/2022 <u>Actual</u>	FY21 2/28/2021 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	144,622,216.00	69,984,405.79	62,715,970.80	7,268,434.99 <b>(1)</b>
Other local taxes	43,418,479.00	25,805,373.89	22,301,564.91	3,503,808.98 <b>(2)</b>
Permits & Privilege fees	2,152,505.00	1,571,673.86	1,466,214.45	105,459.41 <b>(3)</b>
Revenue from use of money and property	360,553.00	364,288.75	201,842.46	162,446.29 <b>(4)</b>
Charges for Services	3,740,882.00	1,984,465.23	1,288,892.31	695,572.92
Miscellaneous	553,543.30	430,576.71	375,725.30	54,851.41
Recovered Costs	2,242,697.86	1,843,607.10	1,495,812.08	347,795.02 <b>(5)</b>
Proffers		2,081,945.58	908,317.22	1,173,628.36 <b>(5)</b>
Intergovernmental:				
Commonwealth	13,583,098.60	14,065,010.66	13,653,438.05	411,572.61 <b>(6)</b>
Federal	72,573.93	34,225.21	23,296.34	10,928.87 <b>(7)</b>
Insurance Recoveries	0.00	0.00	9,684.00	(9,684.00)
Transferred from County Capital	1,400,432.00	1,400,432.00	72,570.00	1,327,862.00
Transferred from the Cares Act	1,509,000.00	1,509,000.00	74,301.00	1,434,699.00
<b>TOTAL REVENUES</b>	<b>213,655,980.69</b>	<b>121,075,004.78</b>	<b>104,587,628.92</b>	<b>16,487,375.86</b>
<b>EXPENDITURES:</b>				
General Administration	17,070,300.57	11,761,106.28	10,097,647.24	1,663,459.04
Judicial Administration	3,411,517.16	2,046,809.85	1,855,758.62	191,051.23
Public Safety	52,268,598.10	32,711,995.86	28,888,863.43	3,823,132.43
Public Works	6,803,921.47	3,620,367.43	3,954,692.11	(334,324.68)
Health and Welfare	12,221,638.00	6,539,913.73	6,256,816.42	283,097.31
Education	81,308.00	60,981.00	60,981.00	0.00
Parks, Recreation, Culture	9,023,635.08	4,576,728.78	4,166,370.22	410,358.56
Community Development	2,360,396.34	1,747,059.91	1,639,863.70	107,196.21
<b>TOTAL EXPENDITURES</b>	<b>103,241,314.72</b>	<b>63,064,962.84</b>	<b>56,920,992.74</b>	<b>6,143,970.10 <b>(8)</b></b>
<b>OTHER FINANCING SOURCES ( USES):</b>				
Operating transfers from / to	142,075,598.85	84,397,362.97	72,084,442.49	12,312,920.48 <b>(9)</b>
<b>Excess (deficiency)of revenues &amp; other sources over expenditures &amp; other uses</b>	<b>(31,660,932.88)</b>	<b>(26,387,321.03)</b>	<b>(24,417,806.31)</b>	<b>1,969,514.72</b>
 <b>Fund Balance per General Ledger</b>		<b>41,917,247.37</b>	<b>40,651,556.53</b>	<b>1,265,690.84</b>
 <b>Fund Balance Adjusted to reflect Income Statement 2/28/22</b>		<b>15,529,926.34</b>	<b>16,233,750.22</b>	<b>(703,823.88)</b>

(1)General Property Taxes	FY22	FY21	Increase/Decrease
Real Estate Taxes	36,470,386	32,664,106	3,806,280
Public Services	1,333,883	1,254,860	79,023
Personal Property	30,753,371	27,425,246	3,328,125
Penalties and Interest	1,042,233	1,011,312	30,921
Credit Card Chgs./Delinq.Advertising	26,971	8,855	18,116
Adm.Fees For Liens&Distress	357,562	351,591	5,971
	69,984,406	62,715,971	7,268,435

**(2) Other Local Taxes**

Local Sales Tax	10,519,109.38	9,186,252.74	1,332,856.64
Communications Sales Tax	489,225.32	510,138.74	(20,913.42)
Utility Taxes	2,054,973.15	1,962,483.66	92,489.49 *1
Business Licenses	5,632,326.29	4,736,748.96	895,577.33
Auto Rental Tax	127,021.57	108,629.43	18,392.14
Motor Vehicle Licenses Fees	513,993.47	498,731.76	15,261.71
Recordation Taxes	2,135,647.58	1,880,563.20	255,084.38
Meals Tax	3,579,477.51	2,958,514.47	620,963.04
Lodging Tax	738,537.70	443,985.53	294,552.17
Street Lights	11,071.92	11,466.42	(394.50)
Star Fort Fees	3,990.00	4,050.00	(60.00)
<b>Total</b>	<b>25,805,373.89</b>	<b>22,301,564.91</b>	<b>3,503,808.98</b>

**(3)Permits&Privileges**

Dog Licenses	24,622.00	22,821.00	1,801.00
Land Use Application Fees	6,150.00	4,225.00	1,925.00
Transfer Fees	2,992.95	2,864.70	128.25
Development Review Fees	400,004.44	266,686.50	133,317.94
Building Permits	707,688.81	843,784.08	(136,095.27)
2% State Fees	4,096.66	3,561.17	535.49
Electrical Permits	109,217.00	70,155.00	39,062.00
Plumbing Permits	15,320.00	20,298.00	(4,978.00)
Mechanical Permits	67,576.00	75,345.00	(7,769.00)
Sign Permits	3,500.00	3,200.00	300.00
Blasting Permits	-	430.00	(430.00)
Land Disturbance Permits	224,106.00	149,044.00	75,062.00
Institutional Inspections Permit	3,600.00	2,600.00	1,000.00
Residential Pump and Haul Fee	-	200.00	(200.00)
Septic Haulers Permit	200.00	-	200.00
Transfer Development Rights	2,400.00	800.00	1,600.00
Small Cell Tower Permit	200.00	200.00	-
<b>Total</b>	<b>1,571,673.86</b>	<b>1,466,214.45</b>	<b>105,459.41</b>

**(4) Revenue from use of**

Money	130,516.96	98,876.96	31,640.00
Property	233,771.79	102,965.50	130,806.29 *2
<b>Total</b>	<b>364,288.75</b>	<b>201,842.46</b>	<b>162,446.29</b>

\*1 Timing of the receipt of revenue.

\*2 Sale of Old Albin Convnience site for \$101,750.00 FY22

(5) Recovered Costs	FY22	FY21	Increase/Decrease
	2/28/2022	2/28/2021	
Recovered Costs Treasurers Office	816.00	-	816.00
Recovered Costs Social Services	56,433.13	50,703.94	5,729.19
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	384,662.75	344,553.12	40,109.63
Recovered Cost Fire Companies	175,620.57	173,664.17	1,956.40
Recovered Costs Sheriff	113,680.00	123,085.00	(9,405.00)
Recovered Cost Cares Act	305,999.32	-	305,999.32
Reimbursement Circuit Court	5,439.66	5,483.10	(43.44)
Reimb.Public Works/Planning Clean Up	650.00	1,400.00	(750.00)
Clarke County Container Fees	48,068.88	48,816.95	(748.07)
City of Winchester Container Fees	42,370.46	42,352.13	18.33
Refuse Disposal Fees	86,013.68	93,641.58	(7,627.90)
Recycling Revenue	13,303.60	16,580.50	(3,276.90)
Sheriff Restitution	-	285.45	(285.45)
Container Fees Bowman Library	1,393.63	1,073.64	319.99
Restitution Other	1,509.23	-	1,509.23
Reimb.of Expenses Gen.District Court	11,119.10	10,956.86	162.24
Reimb.Task Force	57,920.46	49,446.98	8,473.48
Reimb. Elections	2,107.00	5,230.00	(3,123.00)
Sign Deposits -Planning	500.00	440.00	60.00
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	6,378.18	7,506.10	(1,127.92)
Reimb. Sheriff	7,812.35	8,989.76	(1,177.41)
Subtotal Recovered Costs	1,843,607.10	1,495,812.08	347,795.02
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	-	198,073.57	(198,073.57)
Proffer Snowden Bridge	599,970.24	525,055.25	74,914.99
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	8,000.00	5,250.00
Subtotal Proffers	2,081,945.58	908,317.22	1,173,628.36
Grand Total	3,925,552.68	2,404,129.30	1,521,423.38

\*1 Carbaugh Business Center Proffer for use by the Board in its discretion for fire and rescue purposes.

\*2 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	
	2/28/22	2/28/21	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.	364,526.60	320,128.56	44,398.04
Shared Expenses Sheriff	1,889,506.22	1,543,307.82	346,198.40
Shared Expenses Comm.of Rev.	142,475.65	129,191.99	13,283.66
Shared Expenses Treasurer	122,087.70	101,702.69	20,385.01
Shared Expenses Clerk	303,836.27	273,151.78	30,684.49
Public Assistance Grants	3,516,048.37	3,351,957.20	164,091.17
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	580.47	-	580.47
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	23,900.00	69,351.58	(45,451.58)
State Grant Emergency Services	13,750.65	135,825.46	(122,074.81)
Sheriff State Grants	92,346.44	37,993.44	54,353.00
JJC Grant Juvenile Justice	96,270.00	96,269.00	1.00
Rent/Lease Payments	178,709.12	157,720.31	20,988.81
Spay/Neuter Assistance-State	2,547.78	2,116.12	431.66
Wireless 911 Grant	195,656.31	163,605.61	32,050.70
State Forfeited Asset Funds	7,036.17	15,998.64	(8,962.47)
Victim Witness -Commonwealth Office	43,457.12	197,802.66	(154,345.54)
Total	14,065,010.66	13,653,438.05	411,572.61

**County of Frederick**

**General Fund**

February 28, 2022

<b>(7) Federal Revenue</b>	FY22	FY21	Increase/Decrease
Federal Forfeited Assets	-	5,349.82	(5,349.82)
Federal Funds Sheriff	34,025.21	17,946.52	16,078.69
Emergency Services Grant-Federal	200.00	-	200.00
Total	34,225.21	23,296.34	10,928.87

**(8) Expenditures**

Expenditures increased \$6.1 million that includes \$1,686,000 bonuses paid from ARPA Funds and \$177,000 from the Compensation Board. **General Administration** increased \$1.7 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. This increase includes 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 \$200,933.00. The transfers increased \$12,312,920.48. See chart below.

<b>(9) Transfers Increased \$12,312,920.48</b>	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	1,783,329.50	1,802,153.09	(18,823.59)
Transfer to School Operating Capital	-	3,715,900.00	(3,715,900.00)
Operational Transfers	(209,235.62)	22,171.80	(231,407.42)
Reserve for Merit/COLA Increases	2,676.09	30,209.55	(27,533.46)
Operational Contingency	(282,086.00)	(879,430.69)	597,344.69
Reserve for Capital	26,100,000.00	13,004,306.00	13,095,694.00
Total	84,397,362.97	72,084,442.49	12,312,920.48

\*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  
 February 28, 2022

ASSETS	FY22 <u>2/28/22</u>	FY21 <u>2/28/21</u>	Increase <u>(Decrease)</u>
Cash	9,251,353.65	9,695,196.58	(443,842.93) *1
Receivable Arrears Pay Deferred	111,051.74	117,989.36	(6,937.62)
GL controls(est.rev/est.exp)	<u>(2,623,738.98)</u>	<u>(2,263,298.62)</u>	<u>(360,440.36)</u>
<b>TOTAL ASSETS</b>	<b><u>6,738,666.41</u></b>	<b><u>7,549,887.32</u></b>	<b><u>(811,220.91)</u></b>
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>
<b>TOTAL LIABILITIES</b>	<b><u>3,288,870.81</u></b>	<b><u>3,119,353.90</u></b>	<b><u>169,516.91</u></b>
EQUITY			
Fund Balance Reserved			
Encumbrances Undesignated Fund Balance	97,649.27	31,038.94	66,610.33
	<u>3,352,146.33</u>	<u>4,399,494.48</u>	<u>(1,047,348.15) *2</u>
<b>TOTAL EQUITY</b>	<b><u>3,449,795.60</u></b>	<b><u>4,430,533.42</u></b>	<b><u>(980,737.82)</u></b>
<b>TOTAL LIABILITY &amp; EQUITY</b>	<b><u>6,738,666.41</u></b>	<b><u>7,549,887.32</u></b>	<b><u>(811,220.91)</u></b>

**NOTES:**

\*1 Cash decreased \$443,842.93. Refer to the following page for comparative statement of revenues and expenditures and changes in fund balance.

\*2 Fund balance decreased \$1,047,348.15. The beginning balance was \$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 of \$126,955.99.

<b>Current Unrecorded Accounts Receivable-</b>	<u>FY22</u>
Prisoner Billing:	27,739.23
Compensation Board Reimbursement 2/22	<u>536,380.06</u>
<b>Total</b>	<b>564,119.29</b>

County of Frederick  
 Comparative Statement of Revenues, Expenditures  
 and Changes in Fund Balance  
 February 28, 2022

**FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER**

<b>REVENUES:</b>	<u>Appropriated</u>	FY22 2/28/22 <u>Actual</u>	FY21 2/28/21 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Probation	-	265.52	317.79	(52.27)
Interest	100,000.00	8,167.39	8,212.08	(44.69)
Salvage and Surplus	-	4,675.00	-	4,675.00
Supervision Fees	35,654.00	13,127.50	19,239.50	(6,112.00)
Drug Testing Fees	1,000.00	330.00	120.00	210.00
Work Release Fees	348,000.00	175,465.73	136,979.65	38,486.08
Federal Bureau Of Prisons	0.00	440.00	495.00	(55.00)
Local Contributions	7,883,470.00	5,912,602.50	5,779,545.75	133,056.75
Miscellaneous	15,000.00	9,018.76	9,643.18	(624.42)
Phone Commissions	545,000.00	284,820.44	276,963.00	7,857.44
Food & Staff Reimbursement	75,000.00	34,588.97	34,873.32	(284.35)
Elec.Monitoring Part.Fees	90,000.00	32,306.84	42,210.04	(9,903.20)
Share of Jail Cost Commonwealth	1,220,000.00	758,111.24	659,420.00	98,691.24
Medical & Health Reimb.	54,000.00	103,596.48	31,531.03	72,065.45
Shared Expenses CFW Jail	6,526,779.00	3,930,518.27	3,382,385.84	548,132.43
State Grants	339,897.00	167,449.00	158,798.00	8,651.00
Local Offender Probation	330,302.00	183,381.00	138,148.00	45,233.00
Pretrial Expansion Grant	299,098.00	82,203.00		
Transfer Funds/CARES/ARPA	156,000.00	156,000.00		
Transfer From General Fund	5,788,868.00	4,341,651.00	4,140,718.50	200,932.50
<b>TOTAL REVENUES</b>	<b>23,808,068.00</b>	<b>16,198,718.64</b>	<b>14,819,600.68</b>	<b>1,140,914.96</b>
<b>EXPENDITURES:</b>	<b>26,529,456.25</b>	<b>16,071,762.65</b>	<b>14,846,987.24</b>	<b>1,224,775.41</b> *1
<b>Excess(Deficiency)of revenues over expenditures</b>	<b>(2,721,388.25)</b>	<b>126,955.99</b>	<b>(27,386.56)</b>	<b>154,342.55</b>
<b>FUND BALANCE PER GENERAL LEDGER</b>		<b><u>3,225,190.34</u></b>	<b><u>4,426,881.04</u></b>	<b><u>(1,201,690.70)</u></b>
<b>Fund Balance Adjusted To Reflect Income Statement 2/28/22</b>		<b>3,352,146.33</b>	<b>4,399,494.48</b>	<b>(1,047,348.15)</b>

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

County of Frederick  
Fund 12 Landfill  
February 28, 2022

ASSETS	FY22 <u>2/28/22</u>	FY21 <u>2/28/21</u>	Increase (Decrease)
Cash	37,980,718.12	37,141,209.53	839,508.59
Receivables:			
Accounts Receivable	0.00	23,500.68	(23,500.68)
Fees	656,912.11	819,634.75	(162,722.64) *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>(4,004,462.53)</u>	<u>(2,665,453.50)</u>	<u>(1,339,009.03)</u>
 TOTAL ASSETS	 <u>57,174,438.48</u>	 <u>56,346,588.67</u>	 <u>827,849.81</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	0.00	23,500.68	(23,500.68)
Accrued Wages Payable	<u>55,918.70</u>	<u>57,529.70</u>	<u>(1,611.00)</u>
 TOTAL LIABILITIES	 <u>14,599,903.03</u>	 <u>14,289,127.09</u>	 <u>312,386.94</u>
 EQUITY			
Fund Balance			
Reserved:			
Encumbrances	0.00	6,244.50	(6,244.50)
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>32,716,093.45</u>	<u>32,192,775.08</u>	<u>523,318.37</u> *3
 TOTAL EQUITY	 <u>42,574,535.45</u>	 <u>42,057,461.58</u>	 <u>517,073.87</u>
 TOTAL LIABILITY AND EQUITY	 <u>57,174,438.48</u>	 <u>56,346,588.67</u>	 <u>827,849.81</u>

**NOTES:**

\*1 Landfill receivables decreased \$162,722.64. Landfill fees at 2/22 were \$642,792.82 compared to \$464,546.21 at 2/21 for an increase of \$178,246.61. Delinquent fees at 2/22 were \$65,177.24 compared to \$408,163.38 at 2/21 for a decrease of \$342,986.14.

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

\*3 Fund balance increased \$523,318.37. The beginning balance was \$34,748,951.25 and includes adjusting entries, budget controls for FY22( \$2,656,013), and \$623,155.20 year to date revenue less expenses.

County of Frederick  
 Comparative Statement of Revenue, Expenditures  
 and Changes in Fund Balance  
 February 28, 2022

<b>FUND 12 LANDFILL REVENUES</b>	<u>Appropriated</u>	FY22 2/28/22 <u>Actual</u>	FY21 2/28/21 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Charges	0.00	4,310.14	6,466.69	(2,156.55)
Interest on Bank Deposits	300,000.00	21,703.38	24,983.49	(3,280.11)
Salvage and Surplus	110,000.00	147,169.20	105,246.60	41,922.60
Sanitary Landfill Fees	7,457,350.00	5,036,597.45	4,371,082.66	665,514.79
Charges to County	0.00	446,655.61	433,134.70	13,520.91
Charges to Winchester	0.00	136,897.42	137,165.60	(268.18)
Tire Recycling	259,250.00	187,033.22	210,074.22	(23,041.00)
Reg. Recycling Electronics	80,000.00	24,010.00	25,245.00	(1,235.00)
Greenhouse Gas Credit Sales	10,000.00	5,195.86	0.00	5,195.86
Miscellaneous	0.00	8,689.00	8,630.00	59.00
Renewable Energy Credits	113,530.00	96,285.00	6,269.90	90,015.10
Landfill Gas To Electricity	277,517.00	337,105.94	219,109.98	117,995.96
Transfer from CARES/ARPA	81,000.00	81,000.00		
Insurance Recoveries	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<u>8,688,647.00</u>	<u>6,532,652.22</u>	<u>5,547,408.84</u>	<u>904,243.38</u>
Operating Expenditures	6,595,227.34	2,868,603.33	2,663,744.94	204,858.39 *1
Capital Expenditures	6,097,882.19	3,040,893.69	2,644,249.47	396,644.22
<b>TOTAL Expenditures</b>	<u>12,693,109.53</u>	<u>5,909,497.02</u>	<u>5,307,994.41</u>	<u>601,502.61</u>
<b>Excess(deficiency)of revenue over expenditures</b>	(4,004,462.53)	623,155.20	239,414.43	383,740.77
<b>Fund Balance Per General Ledger</b>		<u>32,092,938.25</u>	<u>31,953,360.65</u>	<u>139,577.60</u>
<b>FUND BALANCE ADJUSTED</b>		32,716,093.45	32,192,775.08	523,318.37

\*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**  
**March 10, 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)
Airport DOAV Grant	(351,190)
COR refund - Ryan Homes	(8,506)
	(27,543,390)

**Fund Balance, March 10, 2022**

**41,908,742**