



REPORT AND RECOMMENDATIONS

FINANCE & AUDIT COMMITTEE

WEDNESDAY, OCTOBER 4, 2023

8:00 AM

FREDERICK COUNTY ADMINISTRATION BUILDING

FIRST FLOOR CONFERENCE ROOM

107 N. KENT STREET, WINCHESTER, VA 22601

Attendees –

Committee Members Present: Judith McCann-Slaughter, Chairman; Charles DeHaven (remote); Blaine Dunn; Gary Oates; Jeffrey Boppe; and Angela Wiseman. Non-voting liaison Seth Thatcher, Commissioner of the Revenue.

Committee Member Absent: Non-voting liaison William Orndoff, Treasurer.

Staff present: Cheryl Shiffler, Finance Director; Sharon Kibler, Assistant Finance Director; Jay Tibbs, Assistant County Administrator; Rod Williams, County Attorney; Mike Bollhoefer, County Administrator; Steve Hawkins, Sheriff Major; Barry Kittoe, Sheriff Lieutenant; Stacy Herbaugh, Parks & Recreation Director; Clay Corbin, NRADC Superintendent; Joe Wilder, Public Works Director; and Nick Sabo, WRA Executive Director.

Others present: Patty Camry, FCPS Executive Director of Finance; Dr. George Hummer, FCPS Superintendent; and Megan Argenbright, Brown, Edwards & Company LLP.

FINANCE COMMITTEE

A. Items Not Requiring Action

- A.1. The FCPS Executive Director of Finance provided FY 2023 Year End Financial Reports and was available for discussion.

[FinCmte20231004SchoolsFY23YEFinRpts.pdf](#)
[FinCmte20231004SchoolsFY23YEFinRpts2.pdf](#)

B. Action Items

- B.1. **The FCPS Executive Director of Finance requests a School Operating Fund and a General Fund supplemental appropriation in the amount of \$178,783.90.**

This amount represents a carry forward of FY 2023 unspent restricted grant funds. The committee recommends approval.

[FinCmte20231004SchoolsCF.pdf](#)

- B.2. The FCPS Executive Director of Finance requests a School Capital Fund and a General Fund supplemental appropriation in the amount of \$877,282.**

This amount represents a carry forward of FY 2023 unspent unobligated School Operating funds for the replacement of fire alarms at 5 locations. The committee recommends approval.

[FinCmte20231004SchoolsCF.pdf](#)

- B.3. The WRA Executive Director requests an Airport Capital fund supplemental appropriation in the amount of \$1,935,393 and a General Fund supplemental appropriation in the amount of \$29,728.**

These amounts represent the increase in the cost for the construction of a new aircraft parking apron (\$1,935,393) and the corresponding local share (\$29,728). The committee recommends approval.

[FinCmte20231004AirportGrantSA.pdf](#)

- B.4. The Parks and Recreation Director requests a General Fund supplemental appropriation in the amount of \$1,800.**

This amount represents donations for park benches. No local funds required. The committee recommends approval.

[FinCmte20231004ParksBenchDonations.pdf](#)

- B.5. The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$150,311.**

This amount represents a carry forward of unspent FY 2023 funds for the design of Old Charlestown Road Park. The committee recommends approval.

[FinCmte20231004OldChrlistwnParkCF.pdf](#)

- B.6. The NRADC Superintendent requests a Jail Fund supplemental appropriation in the amount of \$1,320,808.**

This amount represents funds required for an emergency replacement of failing parts of the security system. Of this amount \$205,000 are grant funds awarded and the remaining \$1,115,808 will come from the Jail fund balance. The committee recommends approval.

[FinCmte20231004NRADCSecurity](#)

B.7. The Sheriff requests a General Fund supplemental appropriation in the amount of \$90,876.67.

This amount represents funds toward the building at the impound lot. Funds have been accumulating for several fiscal years from donations and an insurance claim for a damaged tent. The committee recommends approval.

[FinCmte20231004SheriffCF.pdf](#)

B.8. The Sheriff requests a General Fund supplemental appropriation in the amount of \$34,876.

This amount represents a carry forward of FY 2023 unspent funds for the purchase of vehicle routers and antennas. The committee recommends approval.

[FinCmte20231004SheriffCF.pdf](#)

B.9. The Sheriff requests a General Fund supplemental appropriation in the amount of \$15,204.

This amount represent unbudgeted revenue received in FY 2023 from the sale of salvage and surplus to be used toward the purchase of a new vehicle. The committee recommends approval.

[FinCmte20231004SheriffCF.pdf](#)

B.10. The Sheriff requests a General Fund supplemental appropriation in the amount of \$12,930.

This amount represent unbudgeted revenue received in FY 2024 from the sale of salvage and surplus to be used toward the purchase of a new vehicle. No local funds required. The committee recommends approval.

[FinCmte20231004SheriffSurplusSA.pdf](#)

B.11. The Sheriff requests a General Fund supplemental appropriation in the amount of \$1,779.34.

This amount represents the sale of scrap metal and will be used for firing range supplies and vehicle parts. No local funds required. The committee recommends approval.

[FinCmte20231004SheriffScrap.pdf](#)

B.12. The Public Works Director requests a General Fund supplemental appropriation in the amount of \$25,000.

This amount represents funds from the Fleming Trust to be used for spaying

and neutering. No local funds required. The committee recommends approval.

[FinCmte20231004AnShltrFleming.pdf](#)

B.13. The Public Works Director requests a General Fund supplemental appropriation in the amount of \$3,247.55.

This amount represents a carry forward of FY 2023 unbudgeted restitution received. The committee recommends approval.

[FinCmte20231004AnShltrRestitution.pdf](#)

B.14. The Public Works Director requests a Landfill Fund supplemental appropriation in the amount of \$406,036.

This amount represents a carry forward of FY 2023 unspent funds for engineering costs for ongoing projects. The committee recommends approval.

[FinCmte20231004LandfillCF.pdf](#)

B.15. The Public Works Director requests a Landfill Fund supplemental appropriation in the amount of \$179,389.

This amount represents a carry forward of FY 2023 unspent funds for gas treatment skid maintenance. The committee recommends approval.

[FinCmte20231004LandfillCF.pdf](#)

B.16. The Public Works Director requests a Landfill Fund supplemental appropriation in the amount of \$2,265,550.

This amount represents a carry forward of FY 2023 unspent funds for the delayed diversion channel project. The committee recommends approval.

[FinCmte20231004LandfillCF.pdf](#)

B.17. The Finance Director requests a General Fund supplemental appropriation in the amount of \$11,009.25.

This amount represents unspent FY 2023 VJCCCA funds that are owed to the State. The committee recommends approval.

[FinCmte20231004FY23_VJCCCA.pdf](#)

C. Items For Information Only

C.1. The Finance Director provides financial statements ending August 31, 2023.

[FinCmte20231004FinStmtsAug23.pdf](#)

C.2. The Finance Director provides a General Fund Budget Transfer report for August 2023.

[FinCmte20231004BudgetTxfAug23.pdf](#)

C.3. FY 2023 year end open purchase order reports are provided for the County and the Schools.

[FinCmte20231004FY23OpenPOCounty.pdf](#)
[FinCmte20231004FY23OpenPOSchools.pdf](#)

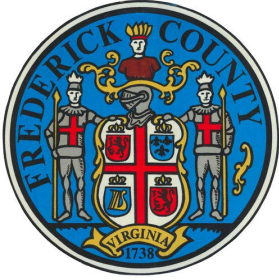
C.4. The Finance Director provides a General Fund Unreserved Fund Balance report ending September 30, 2023.

[FinCmte20231004FundBalSept23.pdf](#)

AUDIT COMMITTEE

Megan Argenbright with Brown, Edwards & Company was present to discuss the completed August 31, 2022 and February 28, 2023 internal audits, as well as the August 31, 2023 internal audit that is currently in process.

[AuditCmte20231004InternalAudit20220831.pdf](#)
[AuditCmte20231004InternalAudit20230228.pdf](#)
[AuditCmte20231004BE2023EngagementLtr.pdf](#)



Finance Committee
Agenda Item Detail
Meeting Date: October 4, 2023
Agenda Section: Items Not Requiring Action

Title: The FCPS Executive Director of Finance provided FY 2023 Year End Financial Reports and was available for discussion.

Attachments:

[FinCmte20231004SchoolsFY23YEFinRpts.pdf](#)
[FinCmte20231004SchoolsFY23YEFinRpts2.pdf](#)



**Frederick County
Public Schools**

YEAR-END FINANCIAL REPORTS

FISCAL YEAR 2023

EQUIPPING STUDENTS TO IMPACT OUR WORLD



1415 Amherst Street, Winchester, Virginia 22601
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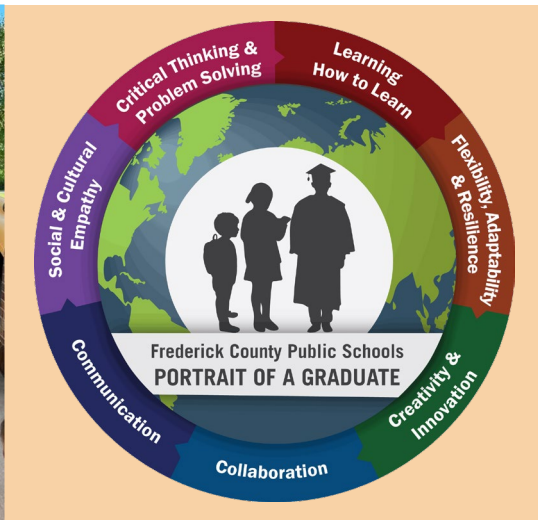
August 31, 2023

In this document are Frederick County Public Schools' year-end financial reports for fiscal year 2022-2023. The financials are audited by an independent auditing firm hired by the Frederick County Government and Board of Supervisors. Included are the statements of operations for all funds managed by the school system.

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

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SCHOOL OPERATING FUND

The unobligated surplus for the fiscal year 2023 school operating fund is \$877,282, which is 0.40% of the \$218,587,272 total school operating fund budget.

Operational Highlights of the Fiscal Year (and School Year) 2022-2023

- Served 13,968 students compared to a projected 14,062 student enrollment
- Focused on quality instruction, project-based learning and student social and emotional well-being
- Continued implementation of Inspire 2025
- Provided a 5% salary increase for all staff (nurses received a 7.5% increase)
- Purchased four replacement school buses with operating funds
- Implemented the preventive maintenance schedule as prioritized in the Capital Asset Plan
- Continued to manage a significant increase in temporary federal funds to improve facility air quality systems and address student learning disruptions caused by the pandemic

Summary Budget Statistics

1. The original (beginning) budget for the school operating fund for FY 2023 was \$217,484,444.
2. Budget adjustments of \$1,102,828 resulted in the current budget balance of \$218,587,272 and included the following:
 - a. Encumbrance or undelivered commitments of \$836,679
 - b. Carry-forward restricted grant receipts of \$266,148 from FY 2022

Summary Financial Statistics

1. Actual FY 2023 revenues in the school operating fund were \$210,348,267.
2. Actual FY 2023 expenses and encumbrances totaled \$209,292,201.
3. Obligations for restricted programs valued at \$178,784 are a part of the year-end surplus and are reserved for appropriation to FY 2024.
4. An unobligated amount of \$877,282 remained at year-end.

The following items are key factors contributing to the school operating fund unobligated surplus.

School Operating Fund - Continued

	Budget	Actual	Variance
Budgetary savings in payroll expenditures	\$159,173,923	\$158,804,115	\$ 369,808
Budgetary savings in schools and departmental expenditures	\$ 33,781,412	\$ 33,273,938	<u>\$ 507,474</u>
UNOBLIGATED SURPLUS FOR FY 2023			\$ 877,282

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

UNDERSTANDING THE OPERATING FUND VARIANCES

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

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

SUMMARY OF REVENUES AND EXPENDITURES

Unrestricted revenues exceeded expenditures by \$1,383,457 [line 11]. The variance for each revenue source and expenditure category is described in the following text. This amount is reduced by \$327,391 in restricted program variances [line 14] resulting in the total operating fund surplus of \$1,056,066 [line 15], which is reduced by \$178,784 [line 16] in carry-forward obligations. The bottom-line result is \$877,282 [line 17] in unobligated surplus for FY 2023.

Unrestricted Revenues: \$194,005,109 [line 6]

Local Sources [line 1]

- FCPS received \$783,547 in miscellaneous local revenue including fees and charges to students and the public, billings to other agencies, gifts and donations, rebates, refunds, and rental charges for the use of school division facilities. Funds received from these sources were more than projected by \$1,245.

School Operating Fund - Continued

Commonwealth [line 2]

- FCPS received \$95,371,876 in state revenue including Standards of Quality (SOQ) funds, sales tax receipts, incentive, categorical, lottery, and some miscellaneous.
- Sales tax funding was less than budgeted by \$23,488.
- Lottery funded programs were \$473,170 less than expected due to less students qualifying for reimbursement under the Students with Intensive Support Needs/Regional Programs.

Federal Government [line 3]

- FCPS received \$1,473,249 in unrestricted, federal revenue. A small amount of funding is provided each year based on the amount of federal land in the county and to support prekindergarten students receiving special education services. For FY 2023 only, the federal government also provided American Rescue Plan funds to support bonus payments to employees. In total, federal funds were \$35,318 less than planned as American Rescue Plan reimbursable funds to support early childhood students were not fully utilized in FY 2023. These reimbursable funds are available in FY 2024 and expire September 2024.

Local Government and Transfers [lines 4-5]

- FCPS received \$96,376,437 from the County's General Fund – local government dollars. This total includes the prior year encumbrance and the current year funding support from the local governing body. County funds carried over from the prior year for restricted programs are included in the Restricted Revenues section of the financial statement.

Unrestricted Expenditures: \$192,621,652 [line 10]

Instruction [line 7]

- FCPS expended \$141,436,127 for costs associated with classroom instruction, student support services, library and media services, instructional support services, and school administrative offices in the areas of regular, special, vocational, and gifted education, and the other categories of instruction. Sixty-eight percent of expenditures are in this category. The positive variance of \$694,955 is attributable to expenditure savings in personnel, school budgets, and instructional departments.

Instructional and Administrative Technology [line 8]

- FCPS expended \$10,443,478 for costs associated with division technology – instructional, administrative, and operational categories. Five percent of all expenditures are in this category. The positive variance of \$267,952 is attributable to expenditure savings in personnel and the technology department budget.

School Operating Fund - Continued

Support Services [line 9]

- FCPS expended \$40,742,046 for costs associated with supporting the operations of the school division, including administration, student attendance and health, transporting students, and maintaining facilities. Nineteen percent of all expenditures are in this category. The positive variance of \$578,821 is attributable to expenditure savings in personnel and the support departments budgets.

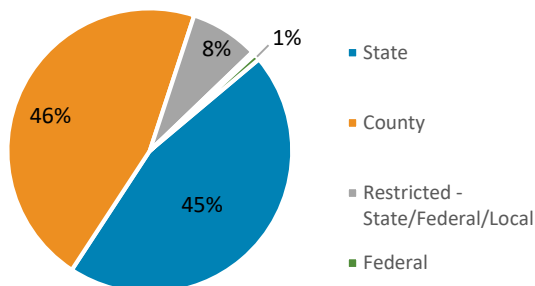
Restricted Program Revenues and Expenditures [lines 12 - 14]

Restricted Programs provide funding for specific initiatives. The majority of these revenues are based upon certain student populations or capabilities. Restricted program funding is associated with spending criteria as well as reporting criteria. The vast majority of restricted revenues come from the federal government, but a few are from state, county prior year carry over funds, or miscellaneous sources. All funds received from the Coronavirus Aid, Relief and Economic Security Act (CARES), the American Rescue Plan Elementary and Secondary School Emergency Relief Fund (ESSER), and Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) are included in this category. Restricted program revenues totaled \$16,343,158 for FY 2023, and program expenditures totaled \$16,670,549. The resulting negative balance of \$327,391 represents additional local funds toward certain restricted programs.

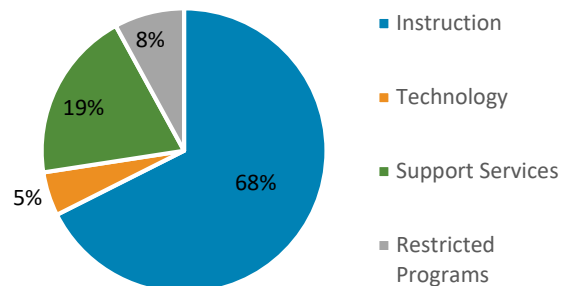
FY 2023 Operating Surplus: (Revenues Over Expenditures) \$1,056,066 [line 15]

The total operating surplus for FY 2023 of \$1,056,066 is reduced by the amount of revenue received for a special purpose, but has not yet been encumbered. These funds are obligations against the surplus funds, total \$178,784, and include: 1) \$33,984.63 for eRate, 2) \$11,654.97 for Project Graduation, 3) \$26,816.80 for Virginia Tiered Systems of Support, 4) \$10,114.57 for School Improvement Grant, 5) \$74,961.00 for Advanced Computer Science Education, 6) \$1,183.50 for the VA Star program, and 7) \$20,068.43 for School Based Health Workforce. A separate appropriation request will be submitted for these amounts to be approved by the Board of Supervisors. The unobligated surplus for FY 2023 is \$877,282.

Sources of Funds - \$210.3M



Uses of Funds - \$209.3M



Frederick County Public Schools
School Operating Fund
 Year Ended June 30, 2023

	[a] Actual* 2021-22	[b] Original Budget 2022-23	[c] Adjusted Budget 2022-23	[d] Actual* 2022-23	[e] Variance from Adj. Budget
SUMMARY					
Revenue from Local/Other Sources	\$ 1,100,872	\$ 1,021,302	\$ 912,382	\$ 834,627	\$ (77,755)
Revenue from the Commonwealth	89,786,326	102,412,038	100,270,360	97,255,800	(3,014,560)
Revenue from the Federal Government	9,018,878	18,597,687	20,848,284	15,701,595	(5,146,689)
Revenue from Local Governing Body	94,409,994	95,453,417	96,556,245	96,556,245	-
[A] TOTAL REVENUES	\$ 194,316,069	\$ 217,484,444	\$ 218,587,272	\$ 210,348,267	\$ (8,239,005)
Instruction	\$ 132,599,693	\$ 143,704,463	\$ 142,131,082	\$ 141,436,127	\$ 694,955
Instruction - Restricted Programs	11,967,071	23,323,494	24,423,892	16,670,549	7,753,342
Technology - Instructional & Administrative	9,371,107	10,602,337	10,711,431	10,443,478	267,952
Support Services	39,088,503	39,854,150	41,320,867	40,742,046	578,821
[B] TOTAL EXPENDITURES	\$ 193,026,375	\$ 217,484,444	\$ 218,587,272	\$ 209,292,201	\$ 9,295,071
<i>* Actual fiscal year expenditures includes encumbrances</i>					
[C] REVENUE OVER EXPENDITURES	\$ 1,289,694	\$ -	\$ -	\$ 1,056,066	
[D] Obligated Funds-Special Programs	\$ 266,148			\$ 178,784	
[E] LOCAL FUNDS UNOBLIGATED AT JUNE 30	\$ 1,023,546			\$ 877,282	
[F] Percentage Surplus of Total Budget	0.49%			0.40%	

UNRESTRICTED REVENUES

[1] Revenue from Local Sources	\$ 697,950	\$ 711,302	\$ 782,302	\$ 783,547	\$ 1,245
[2] Revenue from Commonwealth	\$ 87,824,520	\$ 98,300,421	\$ 95,865,545	\$ 95,371,876	\$ (493,669)
a Standards of Quality (SOQ)	55,517,498	63,948,254	59,709,477	59,709,477	-
b Sales Tax	21,777,708	20,737,750	20,808,787	20,785,300	(23,488)
c Incentive Accounts	3,228,916	3,512,315	6,304,536	6,304,536	-
d Categorical	25,323	47,246	67,173	67,173	-
e Lottery-Funded Programs	7,135,455	9,874,856	8,805,572	8,332,402	(473,170)
f Miscellaneous State	139,619	180,000	170,000	172,989	2,989
[3] Revenue from Federal Government	\$ 53,390	\$ 107,265	\$ 1,508,567	\$ 1,473,249	\$ (35,318)
a American Rescue Plan Pandemic Bonus	-	-	1,401,302	1,401,302	(0)
b Miscellaneous	53,390	107,265	107,265	71,947	(35,318)
[4] Transfers/ Carryover/ Prior Year Encumbrances	\$ 1,064,170	\$ -	\$ 923,020	\$ 923,020	\$ -
[5] Local Funds-Board of Supervisors	\$ 92,891,547	\$ 95,453,417	\$ 95,453,417	\$ 95,453,417	\$ -
[6] TOTAL UNRESTRICTED REVENUES	\$ 182,531,577	\$ 194,572,405	\$ 194,532,851	\$ 194,005,109	\$ (527,742)

UNRESTRICTED EXPENDITURES

[7] Instruction	\$ 132,599,693	\$ 143,704,463	\$ 142,131,082	\$ 141,436,127	\$ 694,955
a Regular Education	96,520,320	104,088,954	102,125,038	101,778,837	346,201
b Special Education	24,404,459	26,730,355	26,460,642	26,457,151	3,491
c Vocational Education	8,871,544	9,955,293	10,695,034	10,593,690	101,344
d Gifted Education	1,122,634	1,171,444	1,055,610	1,009,776	45,833
e Other Education	1,480,581	1,559,921	1,509,922	1,421,291	88,632
f Summer School	180,616	176,550	262,891	155,427	107,463
g Adult Education	18,548	20,000	20,000	18,548	1,452
h Non-district Program	991	1,946	1,946	1,407	539
[8] Instructional & Administrative Technology	\$ 9,371,107	\$ 10,602,337	\$ 10,711,431	\$ 10,443,478	\$ 267,952
a Instructional Technology	2,213,507	2,868,315	2,598,998	2,593,190	5,807
b Instructional Support Technology	4,042,163	4,261,348	4,376,223	4,305,872	70,350
c Administrative & Operations Support Technology	3,115,437	3,472,674	3,736,210	3,544,416	191,795
[9] Support Services	\$ 39,088,503	\$ 39,854,150	\$ 41,320,867	\$ 40,742,046	\$ 578,821
a Administration, Attendance & Health	8,252,008	8,794,627	8,767,427	8,312,542	454,885
b Pupil Transportation Services	11,717,626	11,831,589	11,831,589	11,766,963	64,626
c Operation and Maintenance	16,343,526	16,908,179	18,003,408	17,983,770	19,639
d School Nutrition Services	-	-	-	-	-
e Facilities	2,159,778	1,533,260	1,931,947	1,892,275	39,672
f Fund Transfers	615,565	786,496	786,496	786,496	-
[10] TOTAL UNRESTRICTED EXPENDITURES	\$ 181,059,304	\$ 194,160,950	\$ 194,163,380	\$ 192,621,652	\$ 1,541,729
[11] Unrestricted Revenue Over/(Under) Expense	\$ 1,472,274			\$ 1,383,457	

RESTRICTED PROGRAM REVENUES

Revenue from Local Sources	\$ 402,921	\$ 310,000	\$ 130,080	\$ 51,080	\$ (79,000)
a eRate Program	28,702	60,000	20,836	20,836	-
b Claude Moore Foundation	259,210	-	30,244	30,244	-
c Virginia Printing Foundation	60,000	-	-	-	-
d CZI Grant	55,010	-	-	-	-
e Excess Appropriation	-	250,000	79,000	-	(79,000)
Revenue from Commonwealth	\$ 1,961,806	\$ 4,111,617	\$ 4,404,816	\$ 1,883,924	\$ (2,520,892)

Numbers may not add correctly due to rounding.

School Operating Fund
Year Ended June 30, 2023

	[a]	[b]	[c]	[d]	[e]	
	Actual*	Original	Adjusted	Actual*	Variance	
	2021-22	Budget	Budget	2022-23	from	
		2022-23	2022-23		Adj. Budget	
a	577,635	670,000	608,530	555,674	(52,856)	
b	125,355	135,000	131,132	121,013	(10,119)	
c	492,585	520,417	520,417	338,720	(181,697)	
d	134,191	145,804	145,804	138,868	(6,936)	
e	324,082	359,246	362,089	359,246	(2,843)	
f	-	-	-	-	-	
g	307,959	201,336	308,668	370,404	61,736	
h	-	2,079,814	2,328,175	-	(2,328,175)	
	Revenue from Federal Government	\$ 8,965,488	\$ 18,490,422	\$ 19,339,717	\$ 14,228,346	\$ (5,111,371)
a	1,785,085	2,254,900	2,452,612	2,130,984	(321,628)	
b	89,075	120,055	124,201	74,987	(49,215)	
c	303,013	518,049	470,673	347,017	(123,656)	
d	104,212	150,520	196,216	90,639	(105,577)	
e	169,079	109,100	155,360	51,688	(103,672)	
f	2,402,292	3,313,908	4,147,633	3,175,367	(972,266)	
g	193,702	183,890	206,905	207,486	581	
h	93,109	125,000	296,346	150,794	(145,552)	
i	983,397	10,800,000	5,806,320	3,118,199	(2,688,121)	
j	-	-	2,298,000	1,716,109	(581,891)	
k	2,725,803	465,000	3,018,505	3,018,505	-	
l	116,722	-	166,946	146,572	(20,374)	
m	-	450,000	-	-	-	
	Revenue from County BOS - Prior Year Carryover	\$ 454,276	\$ -	\$ 179,808	\$ 179,808	\$ -
a	52,596	-	20,622	20,622	-	
b	272,231	-	-	-	-	
c	50,904	-	29,829	29,829	-	
d	21,747	-	-	-	-	
e	5,480	-	28,594	28,594	-	
f	50,135	-	10,755	10,755	-	
g	1,184	-	1,184	1,184	-	
h	-	-	55,010	55,010	-	
i	-	-	15,494	15,494	-	
j	-	-	18,320	18,320	-	
[12]	TOTAL RESTRICTED REVENUES	\$ 11,784,492	\$ 22,912,039	\$ 24,054,421	\$ 16,343,158	\$ (7,711,263)
RESTRICTED PROGRAM EXPENDITURES						
a	60,676	60,000	41,459	7,474	33,985	
b	39,379	-	10,755	10,755	-	
c	259,210	-	30,244	30,244	-	
d	-	-	1,184	-	1,184	
e	41,680	-	18,320	18,320	-	
f	-	-	-	-	-	
g	571,653	670,000	608,530	551,022	57,508	
h	125,355	135,000	131,132	121,013	10,119	
i	368,249	452,927	452,927	419,858	33,069	
j	352,047	369,263	369,263	364,929	4,334	
k	582,570	613,152	615,995	614,238	1,757	
l	273,441	-	-	-	-	
m	327,324	202,916	397,190	327,844	69,346	
n	1,785,085	2,254,900	2,452,612	2,130,984	321,628	
o	89,075	120,055	124,201	74,987	49,215	
p	303,013	518,049	470,673	347,017	123,656	
q	104,212	150,520	196,216	90,639	105,577	
r	169,079	109,100	155,360	51,688	103,672	
s	2,402,292	3,313,908	4,147,633	3,175,367	972,266	
t	193,702	183,890	206,905	206,905	-	
u	983,397	10,800,000	5,806,320	3,118,199	2,688,121	
v	-	-	2,298,000	1,716,109	581,891	
w	2,725,804	465,000	3,018,505	3,018,505	-	
x	93,109	125,000	296,346	150,794	145,552	
y	116,722	-	166,946	123,660	43,286	
z	-	2,779,814	2,407,175	-	2,407,175	
[13]	TOTAL RESTRICTED EXPENDITURES	\$ 11,967,071	\$ 23,323,494	\$ 24,423,892	\$ 16,670,549	\$ 7,753,342
[14]	Restricted Revenue Over/(Under) Expense	\$ (182,580)		\$ (327,391)		
[15]	All Revenue Over/(Under) Expense	\$ 1,289,694		\$ 1,056,066		
[16]	Obligated Funds-Special Programs	266,148		178,784		
[17]	LOCAL FUNDS UNRESTRICTED AND UNOBLIGATED AT JUNE 30	\$ 1,023,546		\$ 877,282		

Numbers may not add correctly due to rounding.

SCHOOL NUTRITION FUND

During FY 2023, the school nutrition program operated under the National School Lunch Program, returning to the practice of selling meals to students.

The school nutrition fund completed FY 2023 with revenues in excess of expenditures of \$266,348 increasing the fund balance to support future capital purchases and other one-time incentives.

On average, 50 percent of students participated in the lunch program daily – down from 60 percent the prior year when all meals were free to students. On average, 22 percent of students participated in the breakfast program daily – down from 32 percent the prior year when all meals were free to students. The program received federal reimbursements on 545,424 breakfasts and 1,276,647 lunches. The average federal reimbursement rate per meal was \$2.89, 37% less than the prior year. The average cost per meal was \$4.34, 26% more than the prior year.

REVENUE VARIANCES:

Compared to budget, revenues were \$1,557,036 more than expected. Adult sales were \$89,435 less than budget and federal meal reimbursements were \$1,350,850 more than budget. All other revenue sources (interest, state payments and other receipts) were \$295,621 more than budget.

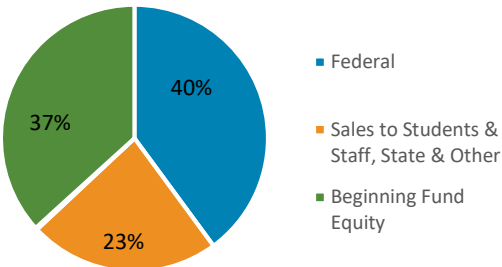
EXPENDITURE VARIANCES:

Compared to budget, expenditures were \$2,531,841 less than expected. \$2,516,850 of the total expenditure variance represents excess appropriation of prior year fund balance. The excess appropriation is carried forward to use if needed. The other operational variances are the result of the following:

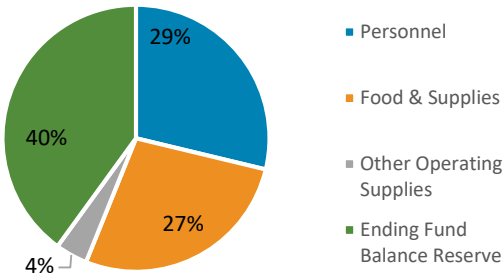
- Labor cost was \$120,404 less than planned due to personnel turnover and vacancy savings.
- Food and supply costs were \$110,664 more than budget due to increased costs caused by inflation and better than expected student breakfast and lunch participation compared to a budget of 48%.
- All other expenses ended the year with a positive variance of \$5,251.

The fund ended the fiscal year with \$4,762,322 in fund balance. Of this amount, \$165,969 is the inventory value which is non-spendable and \$174,486 will fund outstanding purchasing commitments. The residual fund balance of \$4,421,867 is well above best practice amount of three months’ average operating expenses. Fund balance is carried-forward to the next fiscal year for school nutrition operations.

Sources of Funds



Uses of Funds



Frederick County Public Schools
School Nutrition Fund
Year Ended June 30, 2023

	[a]	[b]	[c]	[d]	[e]
	Actual	Actual	Adjusted	Actual	Variance
	2020-21	2021-22	Budget	2022-23	from
			2022-23		Adj Budget
[1] Beginning Balance July 1	\$ 1,577,904	\$ 1,707,589	\$ 3,822,529	\$ 4,495,974	\$ 673,445
REVENUES:					
[2] Interest on Bank Deposits	\$ 1,128	\$ 8,882	\$ 2,000	\$ 138,148	\$ 136,148
[3] Type A Lunches	-	-	1,551,464	1,555,040	3,576
[4] Breakfast Program	-	-	214,820	244,637	29,817
[5] All Other Sales and Adults	18,080	361,452	701,660	612,225	(89,435)
[6] Other Receipts	8,747	24,862	27,257	73,232	45,975
[7] State School Food Payments	70,489	103,898	175,155	255,260	80,105
[8] Federal Meals Reimbursement	3,065,585	9,182,064	3,534,644	4,885,494	1,350,850
[9] Transfers From School Operating	1,272,802	17	30,000	30,000	-
[10] TOTAL REVENUES	\$ 4,436,831	\$ 9,681,174	\$ 6,237,000	\$ 7,794,036	\$ 1,557,036
Total Revenues and Beginning Balance	\$ 6,014,736	\$ 11,388,763	\$ 10,059,529	\$ 12,290,010	
EXPENDITURES:					
[11] Salaries	\$ 2,068,964	\$ 2,337,202	\$ 2,636,160	\$ 2,516,917	\$ 119,243
[12] Fringe Benefits	802,039	897,921	1,005,685	1,004,523	1,161
[13] Contractual Services	68,619	15,190	164,208	163,758	450
[14] Utilities, Travel and Misc	126,035	63,412	109,873	105,072	4,801
[15] Food and Supplies	1,241,490	3,533,438	3,419,118	3,529,782	(110,664)
[16] Capital Outlay	-	45,626	207,635	207,635	-
[17] Planned Carryforward to Next Year	-	-	2,516,850	-	2,516,850
[18] TOTAL EXPENDITURES	\$ 4,307,147	\$ 6,892,789	\$ 10,059,529	\$ 7,527,688	\$ 2,531,841
[19] Revenue Over / (Under) Expenditures	\$ 129,684	\$ 2,788,385	\$ -	\$ 266,348	
[20] Ending Balance June 30	\$ 1,707,589	\$ 4,495,974	\$ -	\$ 4,762,322	
[21] Balance Nonspendable, Inventory	\$ 574,207	\$ 347,544		\$ 165,969	
[22] Committed - reserve for encumbrance				\$ 174,486	
[23] Balance Committed	\$ 1,133,382	\$ 4,148,430		\$ 4,421,867	

Numbers may not add correctly due to rounding.

SCHOOL TEXTBOOK FUND

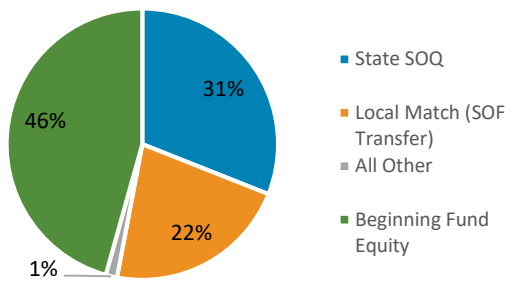
The textbook fund completed the year with revenues in excess of expenditures of \$346,235, resulting in an ending fund balance of \$1,916,893. Typically, the primary source of revenue for this fund comes from the Standards of Quality funding provided by the state and a local required match. The state funds require a local match equal to the composite index percentage and are provided through a transfer from the School Operating Fund.

Beginning fund balance for the School Textbook Fund was \$1,570,658. Revenues plus the beginning fund balance provide for the total available funds of \$3,468,151. For FY 2023, state funds of \$1,066,528 plus \$756,496 in local matching funds, and \$74,469 in miscellaneous receipts for interest and fees totaled \$1,897,493 in revenue.

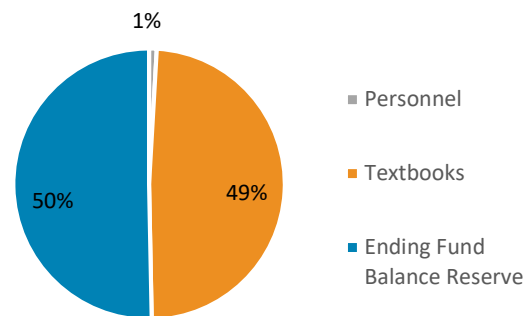
Textbook purchases replaced worn textbooks, as well as provided new elementary music, new middle school health, new high school science and new health textbooks for middle and high schools. Textbook purchases can be either hard copy or digital formats. Total expenditures on textbooks and a part-time employee to manage the textbook inventory equaled \$1,551,258 for the year.

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

Sources of Funds



Uses of Funds



Frederick County Public Schools
School Textbook Fund
Year Ended June 30, 2023

	[a]	[b]	[c]	[d]	[e]
	Actual	Actual	Adjusted	Actual	Variance
	2020-21	2021-22	Budget	2022-23	from
			2022-23		Adj Budget
[1] Beginning Balance July 1	\$ 906,178	\$ 1,277,941	\$ 1,259,070	\$ 1,570,658	\$ 311,588
REVENUES:					
[2] Interest on Bank Deposits	\$ 2,477	\$ 5,620	\$ 5,000	\$ 73,656	\$ 68,656
[3] Sale of Textbooks/ Lost Fees	(20)	447	6,500	812	(5,688)
[4] Misc Revenue	-	36,000			0
[5] State Reimbursements	829,246	865,137	1,070,348	1,066,528	(3,820)
[6] Transfers From Other Funds	1,097,364	615,548	756,496	756,496	-
[7] TOTAL REVENUES:	\$ 1,929,068	\$ 1,522,753	\$ 1,838,344	\$ 1,897,493	\$ 59,149
Total Revenues and Beginning Balance	\$ 2,835,246	\$ 2,800,694	\$ 3,097,414	\$ 3,468,151	
EXPENDITURES:					
[8] Salaries	\$ 19,721	\$ 21,251	\$ 22,326	\$ 22,324	\$ 1
[9] Fringe Benefits	5,376	5,789	6,084	6,077	6
[10] Contractual Services	2,247	-	-	-	-
[11] Payments to Publishers	1,529,961	1,202,997	1,533,451	1,522,857	10,595
[12] Planned Carryforward to Next Year	-	-	1,535,554	-	1,535,554
[13] TOTAL EXPENDITURES	\$ 1,557,304	\$ 1,230,036	\$ 3,097,414	\$ 1,551,258	\$ 1,546,156
[14] Revenues Over / (Under) Expenditures	\$ 371,763	\$ 292,717	\$ (1,259,070)	\$ 346,235	\$ 1,605,305
[15] Ending Balance June 30	\$ 1,277,941	\$ 1,570,658	\$ -	\$ 1,916,893	
[16] Committed - reserve for encumbrance	\$ -	\$ 12,637		\$ 1,161	
[17] Balance Committed	\$ 1,277,941	\$ 1,558,021		\$ 1,915,732	

Numbers may not add correctly due to rounding.

SCHOOL CAPITAL PROJECTS FUND

The school capital projects fund is for the purchase of capital items not provided for in the annual school operating fund and project scopes are too small for the school construction fund. This fund typically receives revenue from the local governing body through direct appropriation or through the transfer of funds from prior year school operating fund remaining balances. Specific to the FY 2023, the state provided school construction funds to support facilities-related capital improvements.

FCPS used the beginning fund balance of \$4,837,375, state funds of \$4,117,427 and a transfer of \$1,023,546 in prior year school operating surplus funds re-appropriated by the county to purchase the following items/projects related to student transportation and facilities.

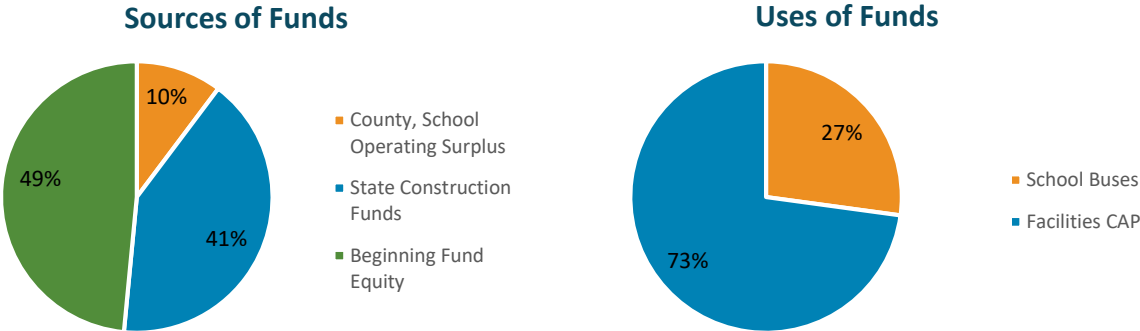
Projects begun in FY 2022 (prior year) and complete or in-progress at June 30, 2023:

- 19 school buses
- Middletown Elementary School sky light replacement
- Sherando High School front and rear door replacement
- School Board Office roof replacement
- School Board Office IT modular offices and space
- Sherando High School heat pump replacement (*project is in-progress*)
- Transportation Center buildings (administration and maintenance) HVAC replacements (*project is in-progress*)

Projects begun in FY 2023 (current year) and complete or in-progress as of June 30, 2023:

- Millbrook High School boiler replacement
- Sherando High School intruder lock installations
- Millbrook High School roof replacement (*project is in-progress*)

The balance of \$3,310,246 will carry forward into FY 2024 to complete the in-progress projects listed above.



Frederick County Public Schools
School Capital Projects Fund
Year Ended June 30, 2023

	[a]	[b]	[c]	[d]	[e]
	Actual	Actual	Adjusted	Actual	Variance
	2020-21	2021-22	Budget	2022-23	from
			2022-23		Adj Budget
[1] Beginning Balance July 1	\$ 1,352,825	\$ 2,103,140	\$ 6,238,933	\$ 4,837,375	\$ (1,401,559)
REVENUES:					
[2] Other Receipts	\$ 16,963	\$ -	\$ -	\$ -	\$ -
[3] State Revenue	-	-	4,117,427	4,117,427	-
[4] Local Funds - Frederick County	5,692,878	4,264,552	1,023,546	1,023,546	-
[5] Transfers from Other Funds	-	-	-	-	-
[6] TOTAL REVENUES	\$ 5,709,841	\$ 4,264,552	\$ 5,140,973	\$ 5,140,973	\$ -
Total Revenues and Beginning Balance	\$ 7,062,665	\$ 6,367,692	\$ 11,379,906	\$ 9,978,348	
EXPENDITURES:					
[7] Capital Outlay	\$ 4,959,526	\$ 1,530,317	\$ 11,379,906	\$ 6,668,101	\$ 4,711,805
[8] TOTAL EXPENDITURES	\$ 4,959,526	\$ 1,530,317	\$ 11,379,906	\$ 6,668,101	\$ 4,711,805
[9] Ending Balance June 30	\$ 2,103,140	\$ 4,837,375	\$ -	\$ 3,310,246	
[10] Balance Reserve for Encumbrances	\$ 1,171,792	\$ 3,066,968		\$ 2,837,076	
[11] Balance Committed	\$ 931,348	\$ 1,770,406		\$ 473,170	

Numbers may not add correctly due to rounding.

CONSTRUCTION FUND

The active construction projects for FY 2023 were construction of Robert E. Aylor Replacement Middle School, Indian Hollow Elementary and James Wood High School construction projects. Final payments were processed on Robert E. Aylor Middle School construction project; the project was \$0.8 million under budget.

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

Indian Hollow Elementary Remediation:

Beginning project amount	\$ 12,020,000.00
Expenditures through June 30, 2023	\$ (7,611,423.67)
O/S Encumbrances @ June 30, 2023	\$ (4,063,144.63)
Remaining project balance	\$ 345,431.70

Cash received – bond proceeds	\$ 10,370,000.00
Cash received – premium proceeds	\$ 1,440,560.73
Cash received – interest earnings	\$ 157,054.53
Cash disbursed for project	\$ (6,629,998.48)
Accounts Payable @ June 30, 2023	\$ (981,425.19)
Cash/A/P balance @ June 30, 2023	\$ 4,356,191.59

Armel Addition:

Beginning project amount	\$ 500,000.00
Expenditures through June 30, 2023	\$ (474,563.00)
O/S Encumbrances @ June 30, 2023	\$ -
Remaining project balance	\$ 25,437.00

Cash received – bond proceeds	\$ -
Cash received – premium proceeds	\$ -
Cash received – interest earnings	\$ -
Cash transferred – undesignated fund	\$ -
Cash received from other projects	\$ 500,000.00
Cash disbursed for project	\$ (474,563.00)
Accounts Payable @ June 30, 2023	\$ -
Cash/ A/P balance as of June 30, 2023	\$ 25,437.00

Fourth High School:

Beginning project amount	\$ 6,000,000.00
Expenditures through June 30, 2023	\$ (5,376,281.60)
O/S Encumbrances @ June 30, 2023	\$ -
Remaining project balance	\$ 623,718.40

Cash received – bond proceeds	\$ 2,734,850.00
Cash received – premium proceeds	\$ 209,216.97
Cash received – interest earnings	\$ 4,733.58
Cash transferred – undesignated fund	\$ 2,500,000.00
Cash received from other projects	\$ 230,199.17
Cash disbursed for project	\$ (5,376,281.60)
Accounts Payable @ June 30, 2023	\$ -
Cash/A/P balance @ June 30, 2023	\$ 302,718.12

James Wood High School Renovation:

Beginning project amount	\$ 72,844,000.00
Expenditures through June 30, 2023	\$ (35,364,090.54)
O/S Encumbrances @ June 30, 2023	\$ (34,222,042.00)
Remaining project balance	\$ 3,257,867.46

Cash received – bond proceeds	\$ 38,180,000.00
Cash received – premium proceeds	\$ 4,529,583.74
Cash received – interest earnings	\$ 299,938.74
Cash transferred from other projects	\$ 179,394.65
Cash disbursed for project	\$ (29,855,790.99)
Accounts Payable @ June 30, 2023	\$ (5,508,299.55)
Cash/ A/P balance as of June 30, 2023	\$ 7,824,826.59

Replacement Robert E. Aylor Middle School:

Beginning project amount	\$ 48,700,000.00
Expenditures through June 30, 2023	\$ (47,945,919.73)
O/S Encumbrances @ June 30, 2023	\$ -
Remaining project balance	\$ 754,080.27

Cash received – bond proceeds	\$ 41,695,000.00
Cash received – premium proceeds	\$ 4,574,923.05
Cash received – interest earnings	\$ 337,915.67
Cash received – other sources	\$ -
Cash transferred from/to other projects	\$ 1,338,081.01
Cash disbursed for project	\$ (47,945,919.73)
Accounts Payable @ June 30, 2023	\$ -
Cash/A/P balance @ June 30, 2023	\$ -

Frederick County Public Schools
Construction Funds
Year Ended June 30, 2023

	[a]	[b]	[c]	[d]		
	Project Budget	Prior Years' Receipts	Actual 2022-23	Cummulative Project Receipts		
[1] Beginning Balance July 1			\$ 11,813,371			
REVENUES:						
[2] Interest Income	\$ -	\$ 368,924	\$ 430,720	\$ 799,643		
[3] Proceeds from Bond Sale	136,564,000	67,013,607	36,511,310	103,524,917		
[4] Other Receipts	3,500,000	4,956,892	-	4,956,892		
[5] Miscellaneous	-	-	-	-		
[6] TOTAL REVENUES	\$ 140,064,000	\$ 72,339,422	\$ 36,942,030	\$ 109,281,452		
EXPENDITURES:						
[7] Armel Elementary Additions	\$ 500,000	\$ 471,563	\$ 3,000	\$ 474,563	\$ -	\$ 25,437
[8] Replacement Robert E Aylor Middle School	48,700,000	47,697,819	248,101	47,945,920	-	\$ 754,080
[9] Fourth High School - Land & Design	6,000,000	5,372,282	4,000	5,376,282	-	\$ 623,718
[10] Indian Hollow Wall Remediation & HVAC	12,020,000	1,323,380	6,288,043	7,611,424	4,063,145	\$ 345,432
[11] James Wood High School Renovation	72,844,000	5,661,007	29,703,083	35,364,091	34,222,042	\$ 3,257,867
[12] TOTAL EXPENDITURES	\$ 140,064,000	\$ 60,526,051	\$ 36,246,228	\$ 96,772,279	\$ 38,285,187	\$ 5,006,535
[13] Ending Balance June 30				<u>\$ 12,509,173</u>		

Numbers may not add correctly due to rounding.

DEBT SERVICE FUND

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

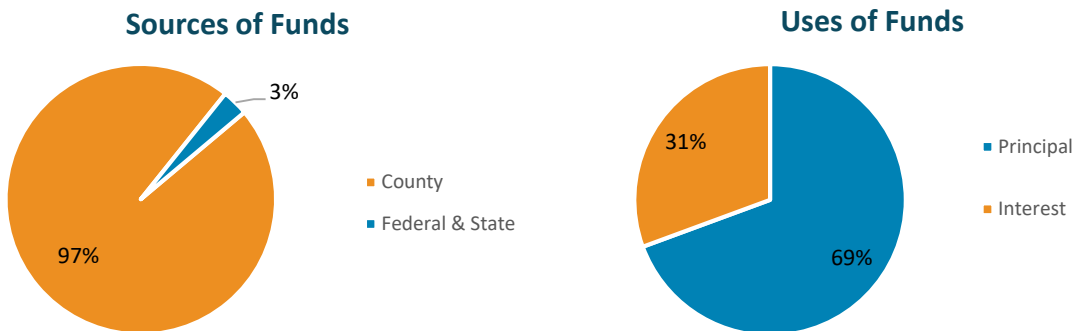
During the fiscal year, FCPS received \$304,824 in refinancing credits from VPSA and \$280,543 from the federal government as an interest rebate subsidy for the Qualified School Construction Bonds (QSCB) program. Additionally, \$18,076,918 was received from the county. These revenues plus the beginning fund balance were used for the principal, interest, and administrative expenses for the 36 active debt issues covering 14 construction projects amortized over 20 years.

The FY 2023 principal, interest, and management fee payments totaled \$17,800,740. The end of year fund balance is \$31,847. The fund balance will carry forward to support FY 2024 debt obligations.

A summary of the outstanding indebtedness is shown below.

Outstanding debt at June 30, 2022	\$ 138,655,784
New debt incurred during FY 2023	\$ 32,445,000 *
Principal payments on existing debt during FY 2023	<u>\$(12,330,784)</u>
OUTSTANDING DEBT AT JUNE 30, 2023	<u>\$ 158,770,000</u>

* New debt incurred includes borrowing for Indian Hollow Elementary School and James Wood High School construction projects.



Frederick County Public Schools
Debt Service Fund
Year Ended June 30, 2023

	[a]	[b]	[c]	[d]	[e]
	Actual	Actual	Adjusted	Actual	Variance
	2020-21	2021-22	Budget	2022-23	from
			2022-23		Adj Budget
[1] Beginning Balance July 1	\$ 332,288	\$ 198,505	\$ 32,999	\$ 38,185	\$ 5,186
REVENUES:					
[2] State VPSA Credits	\$ 322,760	\$ 375,811	\$ 282,924	\$ 304,824	\$ 21,900
[3] Federal - QSCB	281,637	280,543	275,782	280,543	4,761
[4] Local Funds - Frederick County	17,085,531	18,076,918	18,076,918	18,076,918	-
[5] Transfers from Other Funds	-	-	-	-	-
[6] TOTAL REVENUES	\$ 17,689,928	\$ 18,733,272	\$ 18,635,624	\$ 18,662,285	\$ 26,661
EXPENDITURES:					
[7] Principal Payments	\$ 12,078,540	\$ 13,016,944	\$ 12,330,784	\$ 12,330,784	\$ -
[8] Interest Payments	5,721,921	5,852,073	5,441,106	5,441,106	-
[9] Miscellaneous	23,250	24,575	28,850	28,850	-
[10] TOTAL EXPENDITURES	\$ 17,823,711	\$ 18,893,592	\$ 17,800,740	\$ 17,800,740	\$ -
[11] Transfers to Other Funds	\$ -	\$ -	\$ 867,883	\$ 867,883	
[12] Ending Balance June 30	\$ 198,505	\$ 38,185	\$ -	\$ 31,847	
[13] Balance Committed, Reserve for Encumbrance	\$ -	\$ -		\$ -	
[14] Balance Assigned	\$ 198,505	\$ 38,185		\$ 31,847	

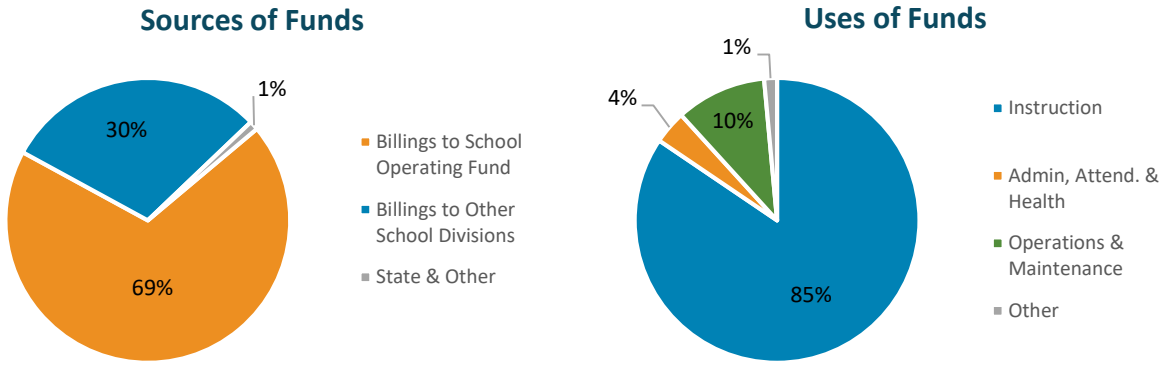
Numbers may not add correctly due to rounding.

NORTHWESTERN REGIONAL EDUCATIONAL PROGRAMS (NREP) FUNDS

Frederick County Public Schools is the fiscal agent for the NREP program. The school divisions of Winchester City and Frederick and Clarke Counties fund the program along with some state dollars. The NREP program provides intense services to multiple disabled students, emotionally disabled students, autistic students, hearing impaired students, deaf/blind students, and early childhood students with various disabilities. The program also provides outreach services to daycares and homes, as well as musical, occupational, physical, and speech therapy services. About 200 students receive services by this program; of which, 69 percent are FCPS students.

Total revenues were \$6,017,993 and were \$22,606 more than budgeted. This amount represents a positive variance in interest earnings. Expenditure savings of \$455,102 were realized throughout the year. The residual surplus is \$408,645 is carried forward to the next school year in which \$34,704 will fund outstanding purchasing commitments and \$373,941 will be a credit to the participating localities. The residual surplus is the result of vacancy and turnover savings in personnel.

The NREP textbook fund concluded the year with a fund balance of \$5,485. The fund balance is accumulated over time and is assigned to future disbursements driven by textbook adoption requirements.



Frederick County Public Schools
Northwestern Regional Educational Programs (NREP) Funds
 Year Ended June 30, 2023

	[a]	[b]	[c]	[d]	[e]
	Actual	Actual	Adjusted	Actual	Variance
	2020-21	2021-22	Budget	2022-23	from
			2022-23		Adj Budget
OPERATING FUND					
Beginning Balance at July 1	\$ 517,428	\$ 552,330	\$ 420,836	\$ 351,773	\$ (69,063)
REVENUES:					
[1] Interest	\$ 1,482	\$ 3,179	\$ -	\$ 22,606	\$ 22,606
[2] Tuition	-	-	-	-	-
[3] Revenue from Commonwealth	26,000	27,682	26,000	26,000	-
[4] Revenue from Federal Government	-	-	12,664	12,664	-
[5] Local Funds -- Frederick County, Winchester City, and Clarke County	-	-	-	-	-
	<u>5,141,048</u>	<u>5,235,781</u>	<u>5,956,723</u>	<u>5,956,723</u>	<u>-</u>
[6] TOTAL REVENUES	\$ 5,168,530	\$ 5,266,641	\$ 5,995,387	\$ 6,017,993	\$ 22,606
EXPENDITURES:					
[7] Instruction	\$ 4,370,308	\$ 4,544,107	\$ 5,415,392	\$ 5,034,981	\$ 380,410
[8] Administration, Attendance & Health	114,240	217,192	226,811	224,676	2,135
[9] Pupil Transportation Services	-	507	6,000	261	5,739
[10] Operations and Maintenance	567,534	620,107	637,015	614,355	22,660
[11] Food Services	-	4,305	493	493	-
[12] Fund Transfers/Contingency	10,000	10,000	34,463	10,000	24,463
[13] Technology	71,547	70,981	96,050	76,356	19,695
	<u>5,133,628</u>	<u>5,467,198</u>	<u>6,416,223</u>	<u>5,961,121</u>	<u>455,102</u>
[14] TOTAL EXPENDITURES	\$ 5,133,628	\$ 5,467,198	\$ 6,416,223	\$ 5,961,121	\$ 455,102
[15] Ending Balance at June 30	\$ 552,330	\$ 351,773	\$ -	\$ 408,645	
[16] Reserve for Encumbrance	\$ -	\$ -		\$ 34,704	
[17] Balance Committed	\$ 552,330	\$ 351,773		\$ 373,941	
TEXTBOOK FUND					
Beginning Balance at July 1	\$ 10,115	\$ 16,902	\$ 10,000	\$ 7,041	\$ (2,959)
REVENUES:					
[1] Interest	\$ 31	\$ 43	\$ -	\$ 438	\$ 438
[2] Transfers from NREP Operating Fund	10,000	10,000	10,000	10,000	-
	<u>10,031</u>	<u>10,043</u>	<u>10,000</u>	<u>10,438</u>	<u>438</u>
[3] TOTAL REVENUES	\$ 10,031	\$ 10,043	\$ 10,000	\$ 10,438	\$ 438
EXPENDITURES:					
[4] Payments for Textbooks	\$ 3,245	\$ 19,904	\$ 18,554	\$ 10,548	\$ 8,006
[5] Payments for Technology Software/Devices	-	-	1,446	1,446	-
	<u>3,245</u>	<u>19,904</u>	<u>20,000</u>	<u>11,994</u>	<u>8,006</u>
[6] TOTAL EXPENDITURES	\$ 3,245	\$ 19,904	\$ 20,000	\$ 11,994	\$ 8,006
[7] Ending Balance at June 30	\$ 16,902	\$ 7,041	\$ -	\$ 5,485	
[8] Balance Committed	\$ 16,902	\$ 7,041		\$ 5,485	

Numbers may not add correctly due to rounding.

PRIVATE PURPOSE FUNDS

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

The fund balance at June 30, 2023, is comprised of the following:

	Private-Purpose Endowment Balance	Private-Purpose Income Fund Balance
Armstrong Foundation Scholarship	\$ 224,861	\$ 29,142
Della Stine Scholarship	\$ 13,465	\$ 2,018
Clyde & Alfretta M. Logan Scholarship	N/A	\$ 22,500
Bright Futures Program	N/A	\$ 387,714
FCPS101	N/A	\$ 1,061
Preschool Donations	N/A	\$ 44,240
Pilot Tech Grant	N/A	\$ 10,000
TOTAL	\$ 238,326	\$ 496,674

Private-Purpose Endowment Funds

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

Private-Purpose Income Fund

- The Armstrong Foundation, Della Stine, and Clyde and Alfretta M. Logan Scholarship Funds are restricted for providing scholarships to students at the three Frederick County high schools. The two endowed funds are used to support the respective annual scholarship when interest income is insufficient.
- Bright Futures is a non-profit organization that helps schools connect student needs with donated resources (money, supplies or time) that already exist in the community.
- FCPS101 is a community engagement program to educate community members on FCPS instructional and operational services. Private donations support this program.
- The Preschool Donation is provided to support preschool program operational expenses.
- The Pilot Tech Grant is a donation for classroom technology such as robotic sets.

Frederick County Public Schools
Private Purpose Funds
Year Ended June 30, 2023

	[a] Private-Purpose Endowment FY21-22	[b] Private-Purpose Income FY21-22	[c] Private-Purpose Endowment FY22-23	[d] Private-Purpose Income FY22-23
[1] Beginning Balance July 1	\$ 238,326	\$ 392,775	\$ 238,326	\$ 438,922
REVENUES:				
[2] Interest on Bank Accounts	\$ -	\$ 2,561	\$ -	\$ 26,020
[3] Interest on Investments				
[4] Donations and Grants		197,115		185,458
[5] Transfers from Other Funds				
[6] Investment Earnings				
[7] TOTAL REVENUES	\$ -	\$ 199,676	\$ -	\$ 211,478
EXPENDITURES:				
[8] Personnel	\$ -	\$ 14,739	\$ -	\$ 33,692
[9] Scholarship Payments	-	29,600	-	18,000
[10] Services and Other Expenses	-	3,450	-	1,194
[11] Other Operating Supplies	-	82,057	-	61,142
[12] Instructional Supplies	-	3,000	-	-
[13] Technology Hardware	-	-	-	-
[14] Capital Outlay	-	20,683	-	39,697
[15] Transfers to Other Funds	-	-	-	-
[16] TOTAL EXPENDITURES	\$ -	\$ 153,529	\$ -	\$ 153,725
[17] Ending Balance June 30	<u>\$ 238,326</u>	<u>\$ 438,922</u>	<u>\$ 238,326</u>	<u>\$ 496,674</u>
[18] Balance Restricted	\$ 238,326	\$ 438,922	\$ 238,326	\$ 496,674

Numbers may not add correctly due to rounding.

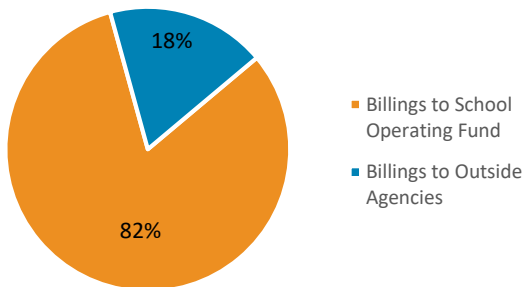
CONSOLIDATED SERVICES FUND

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

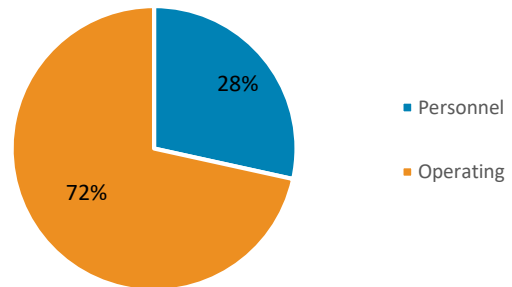
The transportation facility is located on Route 522 south and is equipped for fleet maintenance and fueling services to support the school division, some county offices and departments, and volunteer fire and rescue stations. The facility operations include vehicle repairs, tire changing, washing and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

FY 2023 revenues totaled \$4,226,652, and expenses totaled \$3,999,423. Revenues are over expenditures by \$227,230 and are added to fund balance. Ending fund balance of \$1,046,368 includes \$516,261 inventory value at fiscal yearend. The residual \$530,107 in fund balance is assigned and carried-forward to the next fiscal year to support consolidated services operation.

Sources of Funds



Uses of Funds



Frederick County Public Schools
Consolidated Services Fund
Year Ended June 30, 2023

	[a]	[b]	[c]	[d]	[e]
	Actual	Actual	Adjusted	Actual	Variance
	2020-21	2021-22	Budget	2022-23	from
			2022-23		Adj Budget
Beginning Balance July 1	\$ 465,023	\$ 505,504	\$ 221,827	\$ 819,138	\$ 597,311
[1] REVENUES:					
[2] Building Services					
Billings to Regional Library Board	\$ 1,619	\$ -	\$ 1,000	\$ -	\$ (1,000)
Billings to County Government	-	-	5,000	-	(5,000)
Sub-total Building Services	<u>\$ 1,619</u>	<u>\$ -</u>	<u>\$ 6,000</u>	<u>\$ -</u>	<u>\$ (6,000)</u>
[3] Vehicle Services					
Billings to FCPS	\$ 2,137,710	\$ 3,171,913	\$ 3,041,378	\$ 3,458,777	\$ 417,399
Billings to Outside Agencies	413,136	737,202	729,190	766,270	37,080
Other Receipts	716	2,623	1,606	1,606	-
Sub-total Vehicle Services	<u>\$ 2,551,562</u>	<u>\$ 3,911,738</u>	<u>\$ 3,772,173</u>	<u>\$ 4,226,652</u>	<u>\$ 454,479</u>
[4] Transfers from School Operating Fund	\$ -	\$ -	\$ -	\$ -	\$ -
[5] Prior Year Encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -
[6] TOTAL RECEIPTS	<u>\$ 2,553,181</u>	<u>\$ 3,911,738</u>	<u>\$ 3,778,173</u>	<u>\$ 4,226,652</u>	<u>\$ 448,479</u>
Total Receipts and Beginning Balance	\$ 3,018,204	\$ 4,417,242	\$ 4,000,000	\$ 5,045,790	
[7] EXPENDITURES:					
[8] Building Services					
County Administration Building	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
Bowman Regional Library	1,619	-	1,000	-	1,000
Sub-total Building Services	<u>\$ 1,619</u>	<u>\$ -</u>	<u>\$ 6,000</u>	<u>\$ -</u>	<u>\$ 6,000</u>
[9] Vehicle Services					
Salaries	\$ 778,574	\$ 739,517	\$ 890,213	\$ 877,099	\$ 13,114
Fringe Benefits	271,018	228,914	264,228	260,359	3,869
Purchased Services	45,994	8,690	62,163	51,259	10,904
Other Charges	70,783	75,541	67,806	66,747	1,060
Materials and Supplies	1,344,712	2,545,443	2,709,590	2,743,959	(34,369)
Capital Outlay	-	-	-	-	-
Sub-total Vehicle Services	<u>\$ 2,511,081</u>	<u>\$ 3,598,104</u>	<u>\$ 3,994,000</u>	<u>\$ 3,999,423</u>	<u>\$ (5,423)</u>
[10] TOTAL EXPENDITURES	<u>\$ 2,512,700</u>	<u>\$ 3,598,104</u>	<u>\$ 4,000,000</u>	<u>\$ 3,999,423</u>	<u>\$ 577</u>
[11] Revenues Over/ (Under) Expenditures	<u>\$ 40,481</u>	<u>\$ 313,634</u>		<u>\$ 227,230</u>	
[12] Ending Balance June 30	<u>\$ 505,504</u>	<u>\$ 819,138</u>		<u>\$ 1,046,368</u>	
[13] Balance Nonspendable, Inventory	\$ 438,692	\$ 501,472		\$ 516,261	
[14] Balance Assigned	\$ 66,812	\$ 317,666		\$ 530,107	

Numbers may not add correctly due to rounding.

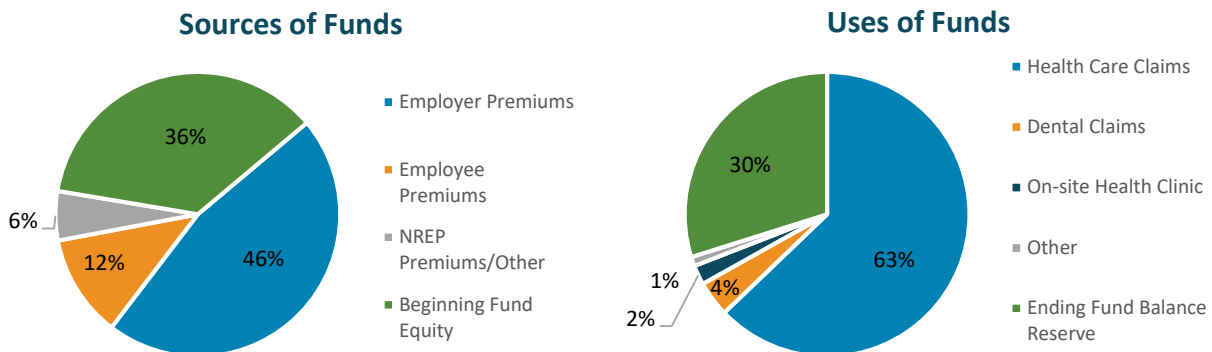
INSURANCE RESERVE FUND

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

The health insurance program provided coverage for almost 1,920 FCPS employees and retirees plus their dependents. The program includes two medical plan options, one vision, and one dental plan—all provided by Anthem. The two medical plan options are known as KeyCare 25 and the Health Savings Account (HSA). Participating employees and their dependents also have access to the on-site health care clinic provided through partnership with CareATC (formerly Care Team, LLC). The on-site health clinic is designed to improve employee access to convenient, quality health care services while decreasing time away from work.

On the financial statement, column [d] shows the current year activity compared to expected claim levels shown in column [c]. Medical and dental claims, affordable care act, on-site health clinic activities and building lease, and other expenses for FY 2023 were \$22,468,514, slightly below the expected level of \$23,244,459. The insurance reserve fund fiscal year-end balance decreased by \$2,050,149 to an ending balance of \$9,563,182. The fund balance equates to five months of expected claims activity. The fund balance is assigned to support future health claims.

Column [e] provides activity projected for FY 2024. FCPS and employee premium shares will increase by 10 percent. Anthem will continue to provide medical insurance and Delta Dental will provide dental insurance for participating employees and their dependents. Overall, the fund needs to support about \$26.2 million in expected insurance claims and health care clinic activities for the FY 2024. It is important to maintain a fund balance sufficient to support claims that exceed expectations.



Frederick County Public Schools
Insurance Reserve Fund
Year Ended June 30, 2023

	[a]	[b]	[c]	[d]	[e]	
	Actual 2020-21	Actual 2021-22	Expected Activity 2022-23	Actual 2022-23	Expected Activity 2023-24	
[1] Beginning Balance July 1	\$ 10,162,718	\$ 12,806,063	\$ 11,613,331	\$ 11,613,331	\$ 9,563,182	[1]
REVENUES:						
[2] Interest on Bank Deposits	\$ 31,374	\$ 56,970	\$ 50,000	\$ 505,578	\$ 200,000	[2]
[3] Health Insurance Premiums	21,814,901	19,301,064	20,266,200	19,867,255	23,055,000	[3]
[4] Donations/Grants/Other	15,080	450	500	45,533	500	[4]
[5] TOTAL REVENUES	\$ 21,861,355	\$ 19,358,484	\$ 20,316,700	\$ 20,418,366	\$ 23,255,500	[5]
EXPENDITURES:						
[6] Contracted Activities	\$ 129,263	\$ 346,135	\$ 400,000	\$ 329,873	\$ 400,000	[6]
[7] Taxes & Fees	8,663	9,012	9,571	7,949	8,500	[7]
[8] Lease of Building	22,857	34,942	36,000	35,641	37,000	[8]
[9] Services & Supplies	574,198	608,024	690,000	672,229	700,000	[9]
[10] Health Care Claims	17,287,628	18,269,029	20,808,888	20,130,525	23,720,000	[10]
[11] Dental Claims	1,195,402	1,284,075	1,300,000	1,292,299	1,366,000	[11]
[12] TOTAL EXPENDITURES	\$ 19,218,010	\$ 20,551,217	\$ 23,244,459	\$ 22,468,514	\$ 26,231,500	[12]
[13] Revenues Over/(Under) Expenditures	\$ 2,643,345	\$ (1,192,733)	\$ (2,927,759)	\$ (2,050,149)	\$ (2,976,000)	[13]
[14] Ending Balance June 30	\$ 12,806,063	\$ 11,613,331	\$ 8,685,572	\$ 9,563,182	\$ 6,587,182	[14]

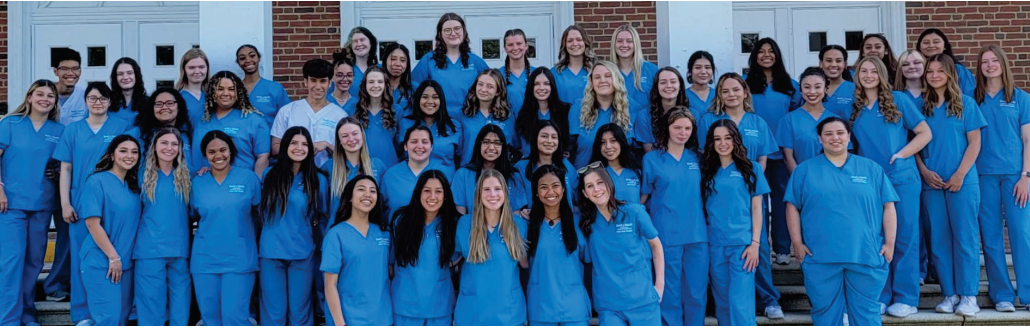
Numbers may not add correctly due to rounding.



Frederick County Public Schools

*1415 Amherst Street
Winchester, Virginia 22601
540-662-3888*

For more information on current budget and programs, visit www.frederickcountyschoolsva.net



**Frederick County
Public Schools**

**Finance Committee Meeting
Frederick County Board of Supervisors
October 4, 2023**

**Patty Camery, CPA, SFO, MSBL
Executive Director of Finance
#inspire2025**

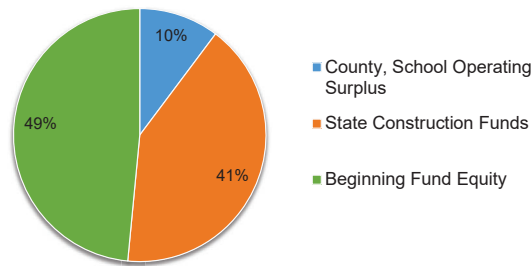
Funds to Discuss

- Capital Projects Fund
- Debt Service Fund
- Operating Fund
- Request for Supplemental Appropriation

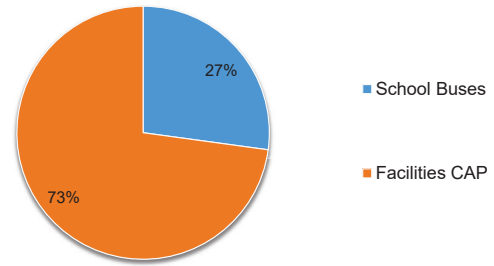
School Capital Projects Fund

• Beginning Balance	\$ 4,837,375
• Revenue	\$ 5,140,973
• Expenditures	\$ 6,668,101
• Ending balance	\$ 3,310,246

Sources of Funds



Uses of Funds



3

School Capital Projects Fund (continued)

Projects begun in FY 2022 (prior year) and complete or in-progress at June 30, 2023:

- 19 school buses
- Middletown Elementary School sky light replacement
- Sherando High School front and rear door replacement
- School Board Office roof replacement
- School Board Office IT modular offices and space
- Sherando High School heat pump replacement (*project is in-progress*)
- Transportation Center buildings (administration and maintenance) HVAC replacements (*project is in-progress*)

Projects begun in FY 2023 (current year) and complete or in-progress as of June 30, 2023:

- Millbrook High School boiler replacement
- Sherando High School intruder lock installations
- Millbrook High School roof replacement (*project is in-progress*)

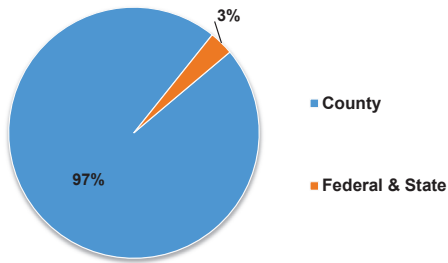


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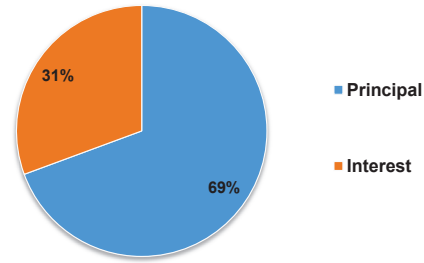
School Debt Service Fund

Outstanding debt at June 30, 2022	\$ 138,655,784
New debt incurred during FY 2023	\$ 32,445,000
Principal payments on existing debt during FY 2023	<u>\$(12,330,784)</u>
Outstanding debt at June 30, 2023	<u>\$ 158,770,000</u>

Sources of Funds



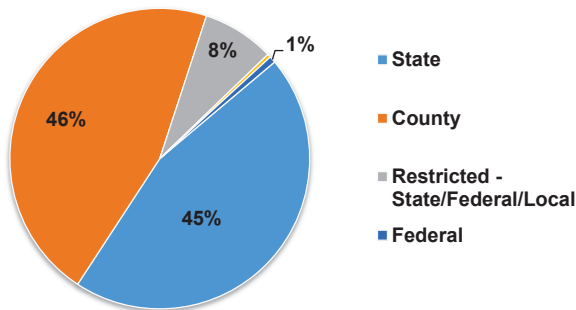
Uses of Funds



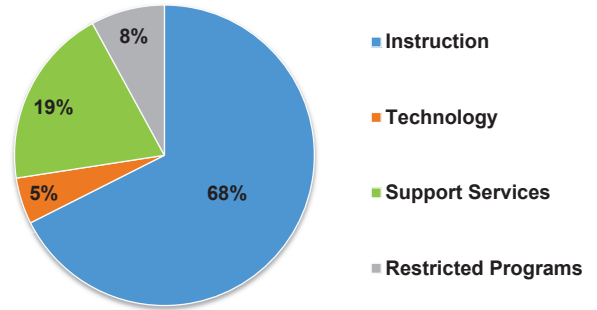
5

School Operating Fund

Sources of Funds - \$210.3M



Uses of Funds - \$209.3M



6

School Operating Fund (continued)

Total Operating Fund Surplus	\$1,056,066
Obligated Operating Surplus	\$ 178,784
Unobligated Operating Surplus (0.40% of operating budget)	\$ 877,282

7



FY23 Remaining Obligated Funds - \$178,783.90

FY24 Budget adjustment to the School Operating Fund

- \$ 74,961.00 Advanced Computer Science Education
- \$ 33,984.63 E-rate
- \$ 26,816.80 Virginia Tiered Systems of Support
- \$ 20,068.43 School Based Health Workforce
- \$ 11,654.97 Project Graduation
- \$ 10,114.57 School Improvement Grant
- \$ 1,183.50 VA Star Program



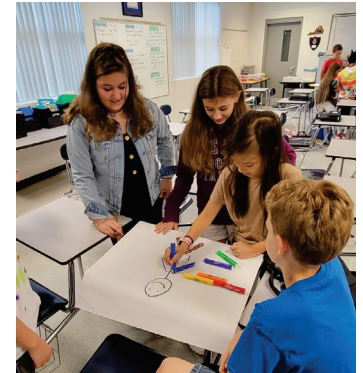
8



FY23 School Operating Fund – Unobligated Surplus

Key factors contributing to unobligated operating surplus:

Budgetary savings in payroll expenditures	\$ 369,808
Budgetary savings in schools and departmental expenditures	\$ 507,474
Unobligated Surplus for FY 2023	\$ 877,282



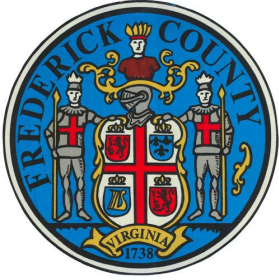
FY23 Remaining Unobligated Funds - \$877,282

Location	System/Component Replacement	Cost
Various Sites	Building Automation	\$2,000,000
Apple Pie Ridge Elementary School	Boiler Replacement	\$650,000
Apple Pie Ridge Elementary School	Fire Alarm Replacement	\$200,000
Apple Pie Ridge Elementary School	Retro Fit Lighting	\$478,416
Armel Elementary School	Fire Alarm Replacement	\$200,000
Bass-Hoover Elementary School	Building Wiring Renovation	\$250,598
Bass-Hoover Elementary School	Gas Boiler & Water Heater Replacement	\$350,000
Dowell J Howard Center	Chiller & Water Heater Replacement	\$350,000
Dowell J Howard Center	Fire Alarm Replacement	\$200,000
James Wood Middle School	Stadium Bleacher Replacement	\$924,000
James Wood Middle School	Track Restoration	\$80,000
Middletown Elementary School	Building Wiring Renovation	\$273,780
Millbrook High School	Tennis Court Resurface	\$320,000
NREP, Senseny Road	Gas Boiler & Water Heater Replacement	\$350,000
NREP, Senseny Road	Retro Fit Lighting	\$478,416
Orchard View Elementary School	Cooling Tower Replacement	\$400,000
Sherando High School	Track Resurface	\$200,000
Stonewall Elementary School	Boiler Replacement	\$650,000
Stonewall Elementary School	Fire Alarm Replacement	\$200,000
Total FY 2024 Capital Projects Request		\$8,555,210

FY24 budget adjustment to the Capital Projects Fund for fire alarm replacements at Apple Pie Ridge, Armel, and Stonewall Elementary Schools and Dowell J. Howard Center.

If there are enough remaining funds available after these projects are completed, the superintendent recommends adding a fire alarm at Bright Futures at an estimated cost of \$58,000.





Finance Committee
Agenda Item Detail
Meeting Date: October 4, 2023
Agenda Section: Action Items

Title: The FCPS Executive Director of Finance requests a School Operating Fund and a General Fund supplemental appropriation in the amount of \$178,783.90.

This amount represents a carry forward of FY 2023 unspent restricted grant funds. The committee recommends approval.

Attachments:

[FinCmte20231004SchoolsCF.pdf](#)



Frederick County Public Schools

Executive Director of Finance

Patty D. Camery
cameryp@fcpsk12.net

DATE: September 13, 2023
TO: Cheryl Shiffler, Frederick County Finance Director
FROM: Patty D. Camery, Executive Director of Finance [REDACTED]
SUBJECT: FY 2024 Budget Items for Consideration by the Board of Supervisors

On September 12, 2023, the School Board approved the following requests that are subject to consideration and approval by the Board of Supervisors. Please include the following items on the agenda for the October 4 County Finance Committee meeting.

- B1** 1. The School Board is requesting a supplemental appropriation to the FY 2024 School Operating Fund for \$178,783.90, which represents restricted grant funds received during FY 2023 and are to be used for specific purposes such as School Based Health Workforce, Advanced Computer Science Education, Project Graduation, E-Rate, Virginia Tiered Systems of Support, School Improvement Grant, and Virginia Star Program.

- B2** 2. The School Board is requesting an FY 2024 supplemental appropriation to the School Capital Projects Fund for \$877,282.00, which represents the FY 2023 unobligated surplus in the School Operating Fund. Approval of this request will provide funds to support replacement fire alarms at Apple Pie Ridge, Armel, Stonewall Elementary Schools, Dowell J. Howard Center, and to install a fire alarm at Bright Futures.

cc: Dr. George Hummer, Superintendent
Mike Bollhoefer, County Administrator



Finance Committee
Agenda Item Detail
Meeting Date: October 4, 2023
Agenda Section: Action Items

Title: The FCPS Executive Director of Finance requests a School Capital Fund and a General Fund supplemental appropriation in the amount of \$877,282.

This amount represents a carry forward of FY 2023 unspent unobligated School Operating funds for the replacement of fire alarms at 5 locations. The committee recommends approval.

Attachments:

[FinCmte20231004SchoolsCF.pdf](#)



Frederick County Public Schools

Executive Director of Finance

Patty D. Camery
cameryp@fcpsk12.net

DATE: September 13, 2023
TO: Cheryl Shiffler, Frederick County Finance Director
FROM: Patty D. Camery, Executive Director of Finance [REDACTED]
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cc: Dr. George Hummer, Superintendent
Mike Bollhoefer, County Administrator



Finance Committee
Agenda Item Detail
Meeting Date: October 4, 2023
Agenda Section: Action Items

Title: The WRA Executive Director requests an Airport Capital fund supplemental appropriation in the amount of \$1,935,393 and a General Fund supplemental appropriation in the amount of \$29,728.

These amounts represent the increase in the cost for the construction of a new aircraft parking apron (\$1,935,393) and the corresponding local share (\$29,728). The committee recommends approval.

Attachments:

[FinCmte20231004AirportGrantSA.pdf](#)



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: September 7, 2023
RE: Finance Committee Agenda Item | Local Match for State and Federal Grant Offers

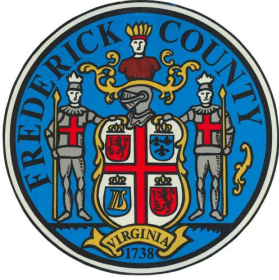
The Winchester Regional Airport Authority (WRAA) received conditional grant offers from the Federal Aviation Administration (FAA) and Virginia Department of Aviation (DOAV) for the “Reconstruct Mid-field Apron – Phase 2 (Construction)” project. Together, these grants provide reimbursement for 98% of total project costs. The project will construct a new aircraft parking apron to adjoin to the new terminal building currently under construction.

The project is included in the approved FY2024 capital budget; however, only a single bid was received that exceeded the engineer’s estimate. After extensive negotiations with the low bidder, a revised project scope was agreed to and endorsed by the FAA and DOAV. Therefore, the WRAA requests a supplemental appropriation for its FY2024 capital budget of \$1,935,393, including an additional Frederick County contribution of **\$29,728**. The total project costs are shown in the table below:

	FY 2024 Budget	Revised Budget
FAA	\$3,375,000	\$5,116,853
DOAV	\$300,000	\$454,831
County	\$57,600	\$87,328
City	\$17,400	\$26,381
Total	\$3,750,000	\$5,685,393

Expense: 4 - 085 - 081030 - 8801 - 000 – 075, Parallel Taxiway Phase 2
Revenue: 3 - 085 - 024040 – 0012, State Reimbursement Capital Projects
3 - 085 - 033010 – 0012, Federal Reimbursement Capital Projects

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



Finance Committee
Agenda Item Detail
Meeting Date: October 4, 2023
Agenda Section: Action Items

Title: The Parks and Recreation Director requests a General Fund supplemental appropriation in the amount of \$1,800.

This amount represents donations for park benches. No local funds required. The committee recommends approval.

Attachments:

[FinCmte20231004ParksBenchDonations.pdf](#)



COUNTY of FREDERICK

Parks and Recreation Department

540/665-5678

Fax: 540/665-9687

E-mail: fcprd@fcva.us

www.fcprd.net

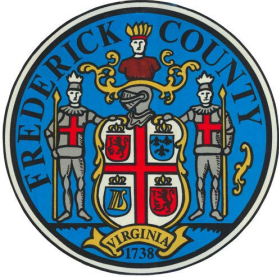
MEMO

To: Finance Committee
From: Stacy Herbaugh, Director Parks and Recreation
Subject: Supplemental Appropriation
Date: September 5, 2023

Please transfer \$900 from Donation Line 3-010-01899-0003 to Expenditure Line 4-010-071100-5413-000-000 which represents a donation from James and Debra Sylvester for a park bench to be placed along the Bowman Library Lake trail.

Please transfer \$900 from Donation Line 3-010-01899-0003 to Expenditure Line 4-010-071100-5413-000-000 which represents a donation from Patty Funkhouser for a park bench to be placed along the trail of Northwest Sherando in memory of the Funkhouser and Crim families.

Please contact me should you have any questions, (540)722-8304.



Finance Committee
Agenda Item Detail
Meeting Date: October 4, 2023
Agenda Section: Action Items

Title: The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$150,311.

This amount represents a carry forward of unspent FY 2023 funds for the design of Old Charlestown Road Park. The committee recommends approval.

Attachments:

[FinCmte20231004OldChrIstwnParkCF.pdf](#)



COUNTY of FREDERICK

Parks and Recreation Department

540/665-5678

Fax: 540/665-9687

E-mail: fcprd@fcva.us

www.fcprd.net

MEMO

To: Finance Committee
From: Stacy Herbaugh, Director
Subject: Fiscal 2023 Allocation Carry Forwards
Date: August 29, 2023

- The Parks and Recreation Department is requesting a FY 2023 fund carry forward of \$150,311 in line 4-010-071010-8800-000-000 to FY 2024 (4-010-071010-8900-000-000) which represents unused design allocation funds for Old Charlestown Road Park and Abrams Creek Trail design and construction. Funds were County capital funds allocated to the Department in FY 20 and an engineer has been contracted for design documents.



Finance Committee
Agenda Item Detail
Meeting Date: October 4, 2023
Agenda Section: Action Items

Title: The NRADC Superintendent requests a Jail Fund supplemental appropriation in the amount of \$1,320,808.

This amount represents funds required for an emergency replacement of failing parts of the security system. Of this amount \$205,000 are grant funds awarded and the remaining \$1,115,808 will come from the Jail fund balance. The committee recommends approval.

Attachments:

[FinCmte20231004NRADCSecurity](#)

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, Finance Director
From: Clay Corbin, Superintendent [REDACTED]
Date: September 11, 2023
Subject: Door and camera controls – Active Security

In August, the door control server crashed while being accessed for routine maintenance, which caused all facility-controlled doors within the pods to cease functioning. This was a critical event, and immediate action was taken. Active Security, who installed and configured the system, was contacted to replace the failing door control, camera servers and networking infrastructure. The cost is \$1,320,807.80 and was not budgeted.

Due to the emergency, a transfer was done from the Jail's Debt Service line item (4-011-092010-5880-000-001) to the Integrated Technology Equipment line item (4-011-033010-8007-000-000) so the project could start ASAP.

To replace the funds back into the Debt Service line item, a draw from Fund Balance is requested and was approved in the amount of \$1,115,807.80 at the Jail Authority meeting held on 8/24/23, with the remaining \$205,000 coming from an Equipment grant NRADC was approved for in FY23.

NRADC was awarded an Equipment Grant in late FY23 in the amount of \$205,000. The funds for this grant could not be claimed until FY24. Due to extremely low inmate health care costs in FY23, NRADC was able to purchase items that qualified under the Equipment grant in FY23, so the grant funds that will be claimed in FY24 are available to spend.

NRADC is requesting a supplemental appropriation in the amount of \$205,000 from Northwestern Regional Adult Detention Center's State Grants (3-011-024040-0001) to Debt Service (4-011-092010-5880-000-001).

Your consideration of this request is most appreciated.

COUNTY OF FREDERICK, VA
NOTICE OF SOLE SOURCE PURCHASE OR EMERGENCY PURCHASE



SECTION I

Amount of Award/Purchase: 1320807.80

Vendor Name: Active Security Consulting LLC

Vendor Address: 38327 John Mosby Hwy, Virginia 20117

Type of Product or Service: Replacement of failing door control and camera servers and networking infrastructure

Purchase Notice Type: Sole Source Purchase Emergency Purchase

MUST choose one Complete Sections II & IV below Complete Sections III & IV below

SECTION II: Sole Source Purchase

In accordance with Section 2.2-4303E of the Code of Virginia, notice is hereby given of the following sole source procurement. Posting of this notice indicates a determination that only one source was ascertained to be practicably available:

Justification for Sole Source Procurement (be specific):

[Empty box for justification]

SECTION III: Emergency Purchase

Date of Emergency: 8/18/2023

In accordance with Section 2.2-4303F of the Code of Virginia, notice is hereby given of the following emergency purchase award:

Basis for the Emergency (be specific):

The door control server crashed while being accessed for routine maintenance which caused all facility controlled doors within the pods to cease functioning.

Justification for Vendor Selection (be specific):

Members of Active Security installed and configured the system. They understand the integration between doors and cameras, the layout of the facility and being the sole programmers for the intercom and door system will minimize further loss and downtime.

SECTION IV: Other Vendors Contacted

List other vendors contacted for this purchase, not including the vendor selected.

1. Vendor Name: [] Address: []

Phone: [] Date Contacted: [] Contact Name: []

Reason not used: []

2. Vendor Name: [] Address: []

Phone: [] Date Contacted: [] Contact Name: []

Reason not used: []

3. Vendor Name: [] Address: []

Phone: [] Date Contacted: [] Contact Name: []

Reason not used: []

APPROVED
By Missi Neal at 8:16 am, Aug 24, 2023


08/23/23

Grant Application Request Form

The Grant Application & Acceptance Policy, adopted by the Board of Supervisors on March 23, 2016, outlines the policies for submitting grant applications on behalf of Frederick County and for the acceptance and appropriation of all grant awards. This policy applies to any Frederick County program, department or constitutional office preparing and submitting grant applications to agencies outside the County government for funds, materials or equipment to be received and administered by the County or by an agency for which the County acts as fiscal agent.

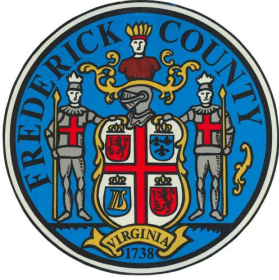
Please refer to the policy flow chart on the back of this form to assist in determining the appropriate course of action. The policy in its entirety can be found on the Finance intranet page.

Complete the information below and attach as the cover to all grant applications sent to the County Administrator for approval.

Requesting Department	Northwestern Regional Adult Detention Center			<input type="checkbox"/>
Name of Grant	AARA Regional Jail Equipment Grant Program			
Grantor	DCJS			
Grant deadline for submission	03/24/2023			
Total Amount of Anticipated Award	\$ 205,000.00			
Purpose of grant (summary)	Purchasing equipment that improves or enhances the delivery of daily law enforcement services to the community and/or ensures the safety of citizens and officers. Equipment purchased should seek to decrease violent crime in their communities.			
Grant approved through budget process? (Yes/No)	No			<input type="checkbox"/>
Local Match Requirement (Yes/No)	No	<input type="checkbox"/>	Amount:	
If yes, Source(s) & amount(s) of local match (fin comm/BOS approval required if match requires a budget amendment)				
Other associated costs	N/A			
Continuing obligation and cost (fin comm/BOS approval required)	N/A			
Addition of Staff and cost (Yes/No) (fin comm/BOS approval required)	No	<input type="checkbox"/>	How many?	Total cost, including fringes:
Revenue and Expenditure codes & amounts	3-011-024040-001 (1104) Multiple line items for expenses (4-011-033010)			
Department Contact (name, email, phone)	Clay Corbin; ccorbin@fcva.us; ext. 2204			
Department Head approval to apply for grant	Clay A. Corbin	Digitally signed by Clay A. Corbin Date: 2023.03.08 12:52:41 -05'00'	Date	03/08/2023
BOS approval date (if applicable)				
Finance review of grant policy compliance	Sharon Kibler	Digitally signed by Sharon Kibler Date: 2023.03.08 13:05:35 -05'00'	Date	03/08/2023
County Administrator approval to apply for grant			Date	3/8/23

Notes:

- [sk] 1. Will need an appropriation via finance cmte once grant is awarded.
- 2. Funds not spent or encumbered by a PO at the end of the FY (6/30/2023) will require a carry forward via finance cmte.
- 3. Forward grant award documents to Finance upon receipt.
- 4. NRADC responsible for DCJS reporting.



Finance Committee
Agenda Item Detail
Meeting Date: October 4, 2023
Agenda Section: Action Items

Title: The Sheriff requests a General Fund supplemental appropriation in the amount of \$90,876.67.

This amount represents funds toward the building at the impound lot. Funds have been accumulating for several fiscal years from donations and an insurance claim for a damaged tent. The committee recommends approval.

Attachments:

[FinCmte20231004SheriffCF.pdf](#)

FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540-662-6168
FAX 540-504-6400

TO : Cheryl Shiffler, Director of Finance
FROM : Sheriff Lenny Millholland
SUBJECT : Carry Forward of funds
DATE : September 14, 2023

We are requesting the following amounts that were appropriated in FY23 to be carried forward to the FY24 budget year.

- ~~\$~~90,876.67 was the remainder amount in the improvements other than buildings line item 31020-8900-000-000 for FY23. We are requesting this amount to be carried forward to purchase a building to hold emergency vehicles.
 - B7 ○ Most of the funds came from an insurance claim 3 years ago for a tent that was damaged due to a snowstorm. The tent was covering some of our emergency vehicles. The rest of the funds were donated.

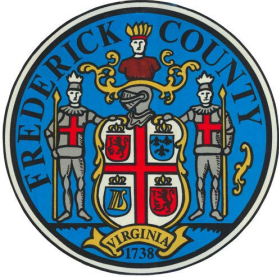
- ~~\$~~34,876.24 was the remainder amount in the vehicle/power equipment line item 31020-5408-000-0000 for FY23. We are requesting this amount to be carried forward to purchase routers and antennas for the vehicles.
 - B8 ○ We had requested 100 routers and antennas in FY23 and had only purchased 65 out of the 100 due to not having the vehicles fully upfitted. The equipment was on backorder for several months.

- \$15,204.00 was the remainder amount in the Sale of Salvage and surplus revenue line item 3-010-015020-0007 for FY23. We are requesting this amount to be carried forward to go towards the purchase of a new Durango.
 - B9 ○ The funds came from the surplus sale for vehicles that we no longer being used.

unbudgeted revenue FY23

Thank you,

LWM/adc



Finance Committee
Agenda Item Detail
Meeting Date: October 4, 2023
Agenda Section: Action Items

Title: The Sheriff requests a General Fund supplemental appropriation in the amount of \$34,876.

This amount represents a carry forward of FY 2023 unspent funds for the purchase of vehicle routers and antennas. The committee recommends approval.

Attachments:

[FinCmte20231004SheriffCF.pdf](#)

FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540-662-6168
FAX 540-504-6400

TO : Cheryl Shiffler, Director of Finance
FROM : Sheriff Lenny Millholland
SUBJECT : Carry Forward of funds
DATE : September 14, 2023

We are requesting the following amounts that were appropriated in FY23 to be carried forward to the FY24 budget year.

- ~~\$~~90,876.67 was the remainder amount in the improvements other than buildings line item 31020-8900-000-000 for FY23. We are requesting this amount to be carried forward to purchase a building to hold emergency vehicles.
 - B7 ○ Most of the funds came from an insurance claim 3 years ago for a tent that was damaged due to a snowstorm. The tent was covering some of our emergency vehicles. The rest of the funds were donated.

- ~~\$~~34,876.24 was the remainder amount in the vehicle/power equipment line item 31020-5408-000-0000 for FY23. We are requesting this amount to be carried forward to purchase routers and antennas for the vehicles.
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- \$15,204.00 was the remainder amount in the Sale of Salvage and surplus revenue line item 3-010-015020-0007 for FY23. We are requesting this amount to be carried forward to go towards the purchase of a new Durango.
 - B9 ○ The funds came from the surplus sale for vehicles that we no longer being used.

unbudgeted revenue FY23

Thank you,

LWM/adc



Finance Committee
Agenda Item Detail
Meeting Date: October 4, 2023
Agenda Section: Action Items

Title: The Sheriff requests a General Fund supplemental appropriation in the amount of \$15,204.

This amount represent unbudgeted revenue received in FY 2023 from the sale of salvage and surplus to be used toward the purchase of a new vehicle. The committee recommends approval.

Attachments:

[FinCmte20231004SheriffCF.pdf](#)

FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540-662-6168
FAX 540-504-6400

TO : Cheryl Shiffler, Director of Finance
FROM : Sheriff Lenny Millholland
SUBJECT : Carry Forward of funds
DATE : September 14, 2023

We are requesting the following amounts that were appropriated in FY23 to be carried forward to the FY24 budget year.

- ~~\$~~90,876.67 was the remainder amount in the improvements other than buildings line item 31020-8900-000-000 for FY23. We are requesting this amount to be carried forward to purchase a building to hold emergency vehicles.
 - B7 ○ Most of the funds came from an insurance claim 3 years ago for a tent that was damaged due to a snowstorm. The tent was covering some of our emergency vehicles. The rest of the funds were donated.
- ~~\$~~34,876.24 was the remainder amount in the vehicle/power equipment line item 31020-5408-000-0000 for FY23. We are requesting this amount to be carried forward to purchase routers and antennas for the vehicles.
 - B8 ○ We had requested 100 routers and antennas in FY23 and had only purchased 65 out of the 100 due to not having the vehicles fully upfitted. The equipment was on backorder for several months.
- \$15,204.00 was the remainder amount in the Sale of Salvage and surplus revenue line item 3-010-015020-0007 for FY23. We are requesting this amount to be carried forward to go towards the purchase of a new Durango.
 - B9 ○ The funds came from the surplus sale for vehicles that we no longer being used.

unbudgeted revenue FY23

Thank you,

LWM/adc



Finance Committee
Agenda Item Detail
Meeting Date: October 4, 2023
Agenda Section: Action Items

Title: The Sheriff requests a General Fund supplemental appropriation in the amount of \$12,930.

This amount represent unbudgeted revenue received in FY 2024 from the sale of salvage and surplus to be used toward the purchase of a new vehicle. No local funds required. The committee recommends approval.

Attachments:

[FinCmte20231004SheriffSurplusSA.pdf](#)

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 : September 20, 2023

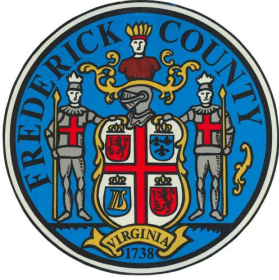
Frederick County Sheriff's Office has received funds from PAYMAC Inc. in the amount of \$37,930 for the purchase of 13 vehicles off the surplus site. This amount has been posted to 3-010-015020-0007 (Sale of Salvage and surplus). *FY24*

We are requesting \$12,930.00 to be appropriated into 31020-8005-000-000 (motor vehicles and equipment). This amount will go towards the purchase of a new Durango.

✓ unbudgeted revenue portion

Thank you,

LWM/adc



Finance Committee
Agenda Item Detail
Meeting Date: October 4, 2023
Agenda Section: Action Items

Title: The Sheriff requests a General Fund supplemental appropriation in the amount of \$1,779.34.

This amount represents the sale of scrap metal and will be used for firing range supplies and vehicle parts. No local funds required. The committee recommends approval.

Attachments:

[FinCmte20231004SheriffScrap.pdf](#)

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 : Recycling of Scrap Metal
DATE : September 18, 2023

The Frederick County Sheriff's Office had collected scrap metal (steel, aluminum, and copper) from the impound lot and from vehicles that are no longer being used. We've received a payment totaling \$1,779.34 from Auto Recyclers LLC. This amount has been posted to 3-010-018990-0001

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

\$1,705.00 in line item 4-010-031020-5409-000-000 (Police supplies). This amount will go towards supplies for the fire range.

\$74.34 in line item 4-010-031020-5408-000-000 (Vehicle/Power Equipment). This amount will go towards vehicle parts (wiper blades, headlight etc.)

Thank you.

LWM/adc

C.S. 9/19/23

**AUTO RECYCLERS LLC
SCRAP METAL ACCOUNT**

79321

9/12/2023

\$ 1705.00

DOLLARS

PAY TO THE
ORDER OF

FREDERICK COUNTY

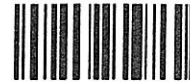
One Thousand Seven Hundred and Five 0/100

Security features included. Details on back.



MP

Memo



PAYMENT RECEIPT

Auto Recyclers LLC
685 North Loudoun Street
Winchester, VA 22601
540-545-4197

Receipt: 135655

Date: 9/12/2023

Customer: 111930

Time: 2:11:21 PM

DAVID ELLINGER
WINCHESTER, VA 22601

ID Number: 540-662-6162

Ticket: 136090

Weigh In: 9/12/2023 2:00:26 PM

Operator: Admin

Weigh Out: 9/12/2023 2:08:28 PM

Commodity	Gross	Tare	Net	Price	TOTAL \$
Brass Ammo	1,636	86	1,550	1.1000/LB	1,705.00
Ticket Total					1,705.00

No. of Tickets: 1

Payment Method: Check

Check Number: 774321

Total Paid: \$1,705.00

By signing below I certify that I am in fact the true and lawful owner of the material being sold to Auto Recyclers LLC for the purpose of recycling. I also state that the material being sold is not stolen, known to be stolen, and free of any liens and encumbrances.



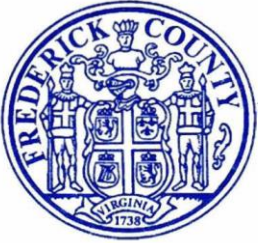
Finance Committee
Agenda Item Detail
Meeting Date: October 4, 2023
Agenda Section: Action Items

Title: The Public Works Director requests a General Fund supplemental appropriation in the amount of \$25,000.

This amount represents funds from the Fleming Trust to be used for spaying and neutering. No local funds required. The committee recommends approval.

Attachments:

[FinCmte20231004AnShltrFleming.pdf](#)



MEMORANDUM

TO: Cheryl Shiffler, Director of Finance
FROM: Joe C. Wilder, Director of Public Works
SUBJECT: Supplemental Appropriation/Carry Forward Requests for Fiscal Year 2024
DATE: September 8, 2023

In a regularly scheduled meeting held on August 29, 2023, the Public Works Committee unanimously endorsed the following requests:

a. Animal Shelter Budget

B12 1. Line Item 10-4305-3001-01 Professional Health Services-Donations
Request a supplemental appropriation in the amount of \$25,000. The funding is part of the Dorothy Flemming trust given for the purpose of spaying and neutering shelter pets.
(Attachment 1)

B13 2. Line Item 10-4305-3001-00 Professional Health Services-Other
Request a supplemental appropriation in the amount of \$3,247.55 from the restitution line item 3-10-1904-14.
(Attachment 2)

b. Landfill Budget

1. **B14** Line Item 12-4204-3002-00 Professional Services - \$406,036
- B15** Line Item 12-4204-3004-04 Repair and Maintenance – Generators - \$179,389
- B16** Line Item 12-4204-8900-00 Improvements Other Than - \$2,265,550.36
Request any unspent funds from these line items be placed in same line items in FY2024 Budget.
(Attachment 3)

Please include the above carry forward requests/supplemental appropriation requests on the next Finance Committee agenda.

JCW/kco

attachments as stated

cc: file

FREDERICK COUNTY - ANIMAL SHELTER

Kathy M. Whetzel
Shelter Manager
540/667-9192 ext. 2502
FAX 540/722-6108
E-mail: kwhetzel@fcva.us

MEMORANDUM

TO: Joe Wilder, Director of Public Works
FROM: Kathy Whetzel, Shelter Manager
SUBJECT: FY 24 Donation Fund Appropriation
DATE: 7/28/23

Animal Shelter Reserve

The Shelter is requesting an appropriation from ~~1034~~ donation fund into line item 10-4305-3001-01 Professional Services - Donation, in the amount of \$25,000.00 for the FY 24 Budget.

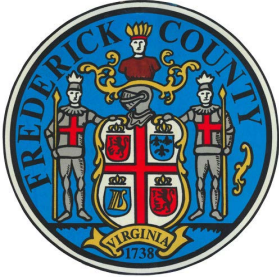
The funding is part of the Dorothy Flemming trust given for the purpose of spaying and neutering shelter pets.

Please contact me if you have any questions.

KMW:hag

*per Kathy: Fleming Trust balance
\$170K
began in FY17 at \$255K*

0-010-000240-2501



Finance Committee
Agenda Item Detail
Meeting Date: October 4, 2023
Agenda Section: Action Items

Title: The Public Works Director requests a General Fund supplemental appropriation in the amount of \$3,247.55.

This amount represents a carry forward of FY 2023 unbudgeted restitution received. The committee recommends approval.

Attachments:

[FinCmte20231004AnShltrRestitution.pdf](#)



MEMORANDUM

TO: Cheryl Shiffler, Director of Finance
FROM: Joe C. Wilder, Director of Public Works
SUBJECT: Supplemental Appropriation/Carry Forward Requests for Fiscal Year 2024
DATE: September 8, 2023

In a regularly scheduled meeting held on August 29, 2023, the Public Works Committee unanimously endorsed the following requests:

a. Animal Shelter Budget

B12 1. Line Item 10-4305-3001-01 Professional Health Services-Donations
Request a supplemental appropriation in the amount of \$25,000. The funding is part of the Dorothy Flemming trust given for the purpose of spaying and neutering shelter pets.
(Attachment 1)

B13 2. Line Item 10-4305-3001-00 Professional Health Services-Other
Request a supplemental appropriation in the amount of \$3,247.55 from the restitution line item 3-10-1904-14.
(Attachment 2)

b. Landfill Budget

1. **B14** Line Item 12-4204-3002-00 Professional Services - \$406,036
- B15** Line Item 12-4204-3004-04 Repair and Maintenance – Generators - \$179,389
- B16** Line Item 12-4204-8900-00 Improvements Other Than - \$2,265,550.36
Request any unspent funds from these line items be placed in same line items in FY2024 Budget.
(Attachment 3)

Please include the above carry forward requests/supplemental appropriation requests on the next Finance Committee agenda.

JCW/kco

attachments as stated

cc: file

FREDERICK COUNTY - ANIMAL SHELTER

Kathy M. Whetzel
 Shelter Manager
 540/667-9192 ext. 2502
 FAX 540/722-6108
 E-mail: kwhetzel@fcva.us

MEMORANDUM

TO: Joe Wilder, Director of Public Works

FROM: Kathy Whetzel, Shelter Manager

SUBJECT: Supplemental Appropriation Request
 Court Case Restitution – Professional Health Services

DATE: 7/28/23

The shelter is requesting funding in the amount of \$2,410.71 be appropriated to line item 010-04305-3001-00 Professional Health Services from 10DR 3-010-019040-0014 restitution fund in FY24.

This amount represents funding received from court ordered restitution in the following cases:

RECEIVED	CASE	AMOUNT
5/15/23	Whitacre	✓ \$200.00
5/17/23	Stokely	✓ \$200.00
6/7/23	McDonald	✓ \$1,810.71
6/16/23	Whitacre	✓ \$200.00
	Total	\$2,410.71

Please contact me if you have any questions.

KMW:hag

0-010-000240-2530

FREDERICK COUNTY - ANIMAL SHELTER

Kathy M. Whetzel
Shelter Manager
540/667-9192 ext. 2502
FAX 540/722-6108
E-mail: kwhetzel@fcva.us

MEMORANDUM

TO: Joe Wilder, Director of Public Works
FROM: Kathy Whetzel, Shelter Manager
SUBJECT: Supplemental Appropriation Request
Court Case Restitution – Professional Health Services
DATE: 7/28/23

The shelter is requesting funding in the amount of \$836.84 be appropriated to line item 010-04305-3001-00 Professional Health Services from 10DR 3-010-019040-0014 restitution fund in FY24.

This amount represents funding received from court ordered restitution in the following cases:

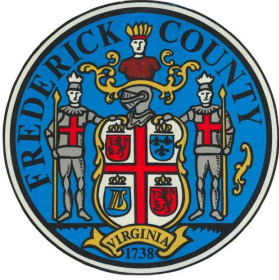
RECEIVED	CASE	AMOUNT
22-Jun	Clatterbuck	\$50.00
22-Aug	Helsley	\$150.00
22-Sep	Helsley	\$134.71
22-Sep	Smallwood	\$170.80
22-Nov	Munzer	\$291.88
22-Nov	Hall	\$39.45
	Total	\$836.84

Ff22

Please contact me if you have any questions.

KMW:hag

0-010-000240-2530



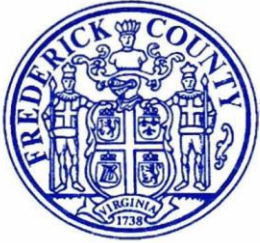
Finance Committee
Agenda Item Detail
Meeting Date: October 4, 2023
Agenda Section: Action Items

Title: The Public Works Director requests a Landfill Fund supplemental appropriation in the amount of \$406,036.

This amount represents a carry forward of FY 2023 unspent funds for engineering costs for ongoing projects. The committee recommends approval.

Attachments:

[FinCmte20231004LandfillCF.pdf](#)



MEMORANDUM

TO: Cheryl Shiffler, Director of Finance
FROM: Joe C. Wilder, Director of Public Works
SUBJECT: Supplemental Appropriation/Carry Forward Requests for Fiscal Year 2024
DATE: September 8, 2023

In a regularly scheduled meeting held on August 29, 2023, the Public Works Committee unanimously endorsed the following requests:

a. Animal Shelter Budget

B12 1. Line Item 10-4305-3001-01 Professional Health Services-Donations
Request a supplemental appropriation in the amount of \$25,000. The funding is part of the Dorothy Flemming trust given for the purpose of spaying and neutering shelter pets.
(Attachment 1)

B13 2. Line Item 10-4305-3001-00 Professional Health Services-Other
Request a supplemental appropriation in the amount of \$3,247.55 from the restitution line item 3-10-1904-14.
(Attachment 2)

b. Landfill Budget

1. **B14** Line Item 12-4204-3002-00 Professional Services - \$406,036
- B15** Line Item 12-4204-3004-04 Repair and Maintenance – Generators - \$179,389
- B16** Line Item 12-4204-8900-00 Improvements Other Than - \$2,265,550.36
Request any unspent funds from these line items be placed in same line items in FY2024 Budget.
(Attachment 3)

Please include the above carry forward requests/supplemental appropriation requests 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: Public Works Committee
FROM: Ron Kimble, Landfill Manager [REDACTED]
THROUGH: Joe C. Wilder, Director of Public Works
SUBJECT: Carry Forwards to 2023/2024 Fiscal Year
DATE: August 16, 2023

We are requesting that the funding remaining at the end of the 2023 fiscal year in each of the following line items be carried over into the new 2023/2024 budget.

12-4204-3002-00 Professional Services

B14

Funding associated with this line item is associated with engineering costs for ongoing projects at the landfill. Moving the remaining funding in this line item into the 23/24 budget will ensure the current projects remain on schedule. An estimated amount of \$406,036 remains in this line item at the end of FY 23.

12-4204-3004-04 Repair and Maintenance- Generators

B15

We are requesting to carry forward funds remaining in this line item to cover costs associated with the gas treatment skid maintenance. The skid was installed in 2010 during the construction of the landfill gas to energy plant. Components such as the chiller and blowers are nearing the end of their useful life and will require replacement. This line item currently has approximately \$179,389 remaining.

12-4204-8900-00 Improvements Other Than

B16

Funding for a large diversion channel were included in the 2022/2023 budget. This project has been delayed due to the permitting process and are expected to start in the 2023/2024 budget cycle. An estimated amount of \$2,265,550 remains in this line item at the end of FY 23.

In total I am requesting that an estimated \$2,850,975 be carried over into the 2023/2024 budget. Please contact me at 540-665-5658 should you have any questions regarding this request.



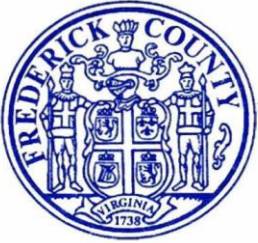
Finance Committee
Agenda Item Detail
Meeting Date: October 4, 2023
Agenda Section: Action Items

Title: The Public Works Director requests a Landfill Fund supplemental appropriation in the amount of \$179,389.

This amount represents a carry forward of FY 2023 unspent funds for gas treatment skid maintenance. The committee recommends approval.

Attachments:

[FinCmte20231004LandfillCF.pdf](#)



MEMORANDUM

TO: Cheryl Shiffler, Director of Finance
FROM: Joe C. Wilder, Director of Public Works
SUBJECT: Supplemental Appropriation/Carry Forward Requests for Fiscal Year 2024
DATE: September 8, 2023

In a regularly scheduled meeting held on August 29, 2023, the Public Works Committee unanimously endorsed the following requests:

a. Animal Shelter Budget

B12 1. Line Item 10-4305-3001-01 Professional Health Services-Donations
Request a supplemental appropriation in the amount of \$25,000. The funding is part of the Dorothy Flemming trust given for the purpose of spaying and neutering shelter pets.
(Attachment 1)

B13 2. Line Item 10-4305-3001-00 Professional Health Services-Other
Request a supplemental appropriation in the amount of \$3,247.55 from the restitution line item 3-10-1904-14.
(Attachment 2)

b. Landfill Budget

1. **B14** Line Item 12-4204-3002-00 Professional Services - \$406,036
- B15** Line Item 12-4204-3004-04 Repair and Maintenance – Generators - \$179,389
- B16** Line Item 12-4204-8900-00 Improvements Other Than - \$2,265,550.36
Request any unspent funds from these line items be placed in same line items in FY2024 Budget.
(Attachment 3)

Please include the above carry forward requests/supplemental appropriation requests 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: Public Works Committee
FROM: Ron Kimble, Landfill Manager [REDACTED]
THROUGH: Joe C. Wilder, Director of Public Works
SUBJECT: Carry Forwards to 2023/2024 Fiscal Year
DATE: August 16, 2023

We are requesting that the funding remaining at the end of the 2023 fiscal year in each of the following line items be carried over into the new 2023/2024 budget.

12-4204-3002-00 Professional Services
B14

Funding associated with this line item is associated with engineering costs for ongoing projects at the landfill. Moving the remaining funding in this line item into the 23/24 budget will ensure the current projects remain on schedule. An estimated amount of \$406,036 remains in this line item at the end of FY 23.

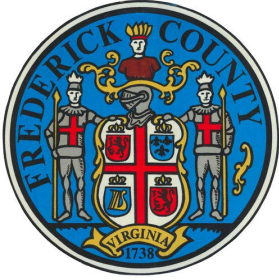
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B15

We are requesting to carry forward funds remaining in this line item to cover costs associated with the gas treatment skid maintenance. The skid was installed in 2010 during the construction of the landfill gas to energy plant. Components such as the chiller and blowers are nearing the end of their useful life and will require replacement. This line item currently has approximately \$179,389 remaining.

12-4204-8900-00 Improvements Other Than
B16

Funding for a large diversion channel were included in the 2022/2023 budget. This project has been delayed due to the permitting process and are expected to start in the 2023/2024 budget cycle. An estimated amount of \$2,265,550 remains in this line item at the end of FY 23.

In total I am requesting that an estimated \$2,850,975 be carried over into the 2023/2024 budget. Please contact me at 540-665-5658 should you have any questions regarding this request.



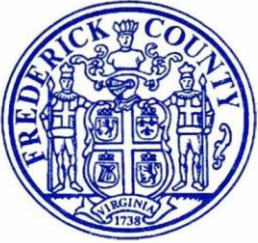
Finance Committee
Agenda Item Detail
Meeting Date: October 4, 2023
Agenda Section: Action Items

Title: The Public Works Director requests a Landfill Fund supplemental appropriation in the amount of \$2,265,550.

This amount represents a carry forward of FY 2023 unspent funds for the delayed diversion channel project. The committee recommends approval.

Attachments:

[FinCmte20231004LandfillCF.pdf](#)



MEMORANDUM

TO: Cheryl Shiffler, Director of Finance
FROM: Joe C. Wilder, Director of Public Works
SUBJECT: Supplemental Appropriation/Carry Forward Requests for Fiscal Year 2024
DATE: September 8, 2023

In a regularly scheduled meeting held on August 29, 2023, the Public Works Committee unanimously endorsed the following requests:

a. Animal Shelter Budget

B12 1. Line Item 10-4305-3001-01 Professional Health Services-Donations
Request a supplemental appropriation in the amount of \$25,000. The funding is part of the Dorothy Flemming trust given for the purpose of spaying and neutering shelter pets.
(Attachment 1)

B13 2. Line Item 10-4305-3001-00 Professional Health Services-Other
Request a supplemental appropriation in the amount of \$3,247.55 from the restitution line item 3-10-1904-14.
(Attachment 2)

b. Landfill Budget

1. **B14** Line Item 12-4204-3002-00 Professional Services - \$406,036
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- B16** Line Item 12-4204-8900-00 Improvements Other Than - \$2,265,550.36
Request any unspent funds from these line items be placed in same line items in FY2024 Budget.
(Attachment 3)

Please include the above carry forward requests/supplemental appropriation requests 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: Public Works Committee
FROM: Ron Kimble, Landfill Manager [REDACTED]
THROUGH: Joe C. Wilder, Director of Public Works
SUBJECT: Carry Forwards to 2023/2024 Fiscal Year
DATE: August 16, 2023

We are requesting that the funding remaining at the end of the 2023 fiscal year in each of the following line items be carried over into the new 2023/2024 budget.

12-4204-3002-00 Professional Services
B14

Funding associated with this line item is associated with engineering costs for ongoing projects at the landfill. Moving the remaining funding in this line item into the 23/24 budget will ensure the current projects remain on schedule. An estimated amount of \$406,036 remains in this line item at the end of FY 23.

12-4204-3004-04 Repair and Maintenance- Generators
B15

We are requesting to carry forward funds remaining in this line item to cover costs associated with the gas treatment skid maintenance. The skid was installed in 2010 during the construction of the landfill gas to energy plant. Components such as the chiller and blowers are nearing the end of their useful life and will require replacement. This line item currently has approximately \$179,389 remaining.

12-4204-8900-00 Improvements Other Than
B16

Funding for a large diversion channel were included in the 2022/2023 budget. This project has been delayed due to the permitting process and are expected to start in the 2023/2024 budget cycle. An estimated amount of \$2,265,550 remains in this line item at the end of FY 23.

In total I am requesting that an estimated \$2,850,975 be carried over into the 2023/2024 budget. Please contact me at 540-665-5658 should you have any questions regarding this request.



Finance Committee
Agenda Item Detail
Meeting Date: October 4, 2023
Agenda Section: Action Items

Title: The Finance Director requests a General Fund supplemental appropriation in the amount of \$11,009.25.

This amount represents unspent FY 2023 VJCCCA funds that are owed to the State. The committee recommends approval.

Attachments:

[FinCmte20231004FY23_VJCCCA.pdf](#)



Amy Floriano
Director

COMMONWEALTH OF VIRGINIA
Department of Juvenile Justice

P.O. Box 1110
Richmond, VA 23218
(804) 371.0700
Fax: (804) 371.6497
www.djj.virginia.gov

8/30/2023

Ashleigh Marsten, VJCCCA Plan Contact
21 South Kent Street, Suite 102
Winchester, VA 26601

RE: Frederick Combined VJCCCA FY2023 Closeout

Dear Ms. Marsten:

The VJCCCA FY2023 end of the year financial certification form for your locality has been received and the expenditure report has been reviewed. According to the report, Frederick Combined expended \$117,348.75 of its total approved budget of \$128,358.00. The breakdown of funds expended is as follows:

Required Maintenance of Effort:	\$0.00		
State Funds Expended:	\$117,348.75	State funds provided to the Locality:	\$128,358.00
Additional Local Funds:	\$0.00	TOTAL STATE EXPENDITURES:	\$117,348.75
-----		-----	
TOTAL EXPENDITURES:	\$117,348.75	OWED TO THE STATE:	\$11,009.25

State funds in the amount of \$128,358.00 were provided to the locality. **Because the state funds were not expended in full, we request that the balance of \$11,009.25 be returned to the state by October 1, 2023.** Please make your check payable to **Treasurer, Commonwealth of Virginia** and mail it to:

Department of Juvenile Justice
c/o Petty Cash Cashier
PO Box 1110
Richmond, VA 23218-1110

Additional funds for FY2024 may not be released to your locality until the FY2023 unexpended funds are returned. We thank you for the prompt report and all that your locality does for its youth and families before the Court Service Unit.

Sincerely,



Katherine Farmer
VJCCCA Supervisor

cc: Mike Bollhoefer, County Administrator
Jerry Stollings, CSU Director
Dee Kirk, Regional Program Manager

4-010-033030-5413-060-001



Finance Committee
Agenda Item Detail
Meeting Date: October 4, 2023
Agenda Section: Items For Information Only

Title: The Finance Director provides financial statements ending August 31, 2023.

Attachments:

[FinCmte20231004FinStmtsAug23.pdf](#)

County of Frederick
General Fund
August 31, 2023

ASSETS	FY24 <u>8/31/23</u>	FY23 <u>8/31/22</u>	Increase <u>(Decrease)</u>
Cash and Cash Equivalents	85,180,877.30	85,312,342.89	(131,465.59) *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Receivable Arrears Pay Deferred	337,221.66	370,107.94	(32,886.28)
Taxes, Commonwealth, Reimb. P/P	77,665,397.83	77,261,623.73	403,774.10
Streetlights	12,005.02	11,556.79	448.23
Miscellaneous Charges	24,245.58	27,356.87	(3,111.29)
Prepaid Postage	2,657.77	4,170.38	(1,512.61)
GL controls (est.rev / est. exp)	<u>2,537,856.29</u>	<u>(1,261,071.11)</u>	<u>3,798,927.40</u> (1) Attached
TOTAL ASSETS	<u>165,761,816.45</u>	<u>161,727,642.49</u>	<u>4,034,173.96</u>
LIABILITIES			
Accrued Wages Payable	1,774,175.66	1,611,803.87	162,371.79
Performance Bonds Payable	1,442,670.45	1,449,691.35	(7,020.90)
Taxes Collected in Advance	169,294.51	192,194.55	(22,900.04) *B
Deferred Revenue	<u>77,684,550.86</u>	<u>77,372,502.84</u>	<u>312,048.02</u> *C
TOTAL LIABILITIES	81,070,691.48	80,626,192.61	444,498.87
EQUITY			
Fund Balance			
Reserved:			
Encumbrance School	2,184,109.24	836,679.21	1,347,430.03
Encumbrance General Fund	5,101,885.20	1,426,687.08	3,675,198.12 (2) Attached
Conservation Easement	4,779.85	4,779.85	0.00
Peg Grant	568,708.44	539,942.25	28,766.19
Prepaid Items	949.63	949.63	0.00
Advances	657,083.23	657,083.23	0.00
Opoid Settlement	380,655.34	0.00	380,655.34
Courthouse Fees	569,633.56	539,188.28	30,445.28
Animal Shelter	1,412,401.98	1,361,126.42	51,275.56
Sheriff's Reserve	1,000.00	1,000.00	0.00
Proffers	9,731,140.01	7,600,900.67	2,130,239.34 (3) Attached
Parks Reserve	192,036.04	132,668.69	59,367.35
E-Summons Funds	210,512.29	216,272.75	(5,760.46)
VDOT Revenue Sharing	0.00	436,270.00	(436,270.00)
Undesignated Adjusted Fund Balance	<u>63,676,230.16</u>	<u>67,347,901.82</u>	<u>(3,671,671.66)</u> (4) Attached
TOTAL EQUITY	<u>84,691,124.97</u>	<u>81,101,449.88</u>	<u>3,589,675.09</u>
TOTAL LIAB. & EQUITY	<u>165,761,816.45</u>	<u>161,727,642.49</u>	<u>4,034,173.96</u>

NOTES:

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

*B Prepayment of taxes.

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

BALANCE SHEET

(1) GL Controls	FY24	FY23	Inc/(Decrease)
Estimated Revenue	242,153,933	232,533,034	9,620,899
Appropriations	(114,623,778)	(105,670,171)	(8,953,607)
Est. Transfers to Other Funds	(130,094,184)	(129,550,621)	(543,563)
Encumbrances	5,101,885	1,426,687	3,675,198
Total	2,537,856	(1,261,071)	3,798,927

(2) General Fund Purchase Orders @8/31/23

	Amount	
County Office Buildings	7,350.00	Pole Service Installation Aylor Fuel Station
Fire and Rescue	19,661.44	Lifepak Accessories
	109,006.69	Uniforms and Boots
	6,650.00	H-Rise Drain Elbows
	7,703.70	Smoke Machine
	34,752.32	Emergency Lighting
	800,482.00	(2) 2023 Horton Ambulances F-550
	26,345.60	Stabilization Struts for Vehicle Extraction
	125,100.26	Stryker Items
IT	849,490.00	PC Refresh for the Sheriff's office.
	9,183.52	SQL License for CAMA
	6,497.45	Kent Street Camera Replacement
	16,452.70	Upgrade Adaptive Security Appliance Firewalls for the Kent Building
	32,566.85	Conversion of Eagle Eye to Hanwha
Parks and Recreation	45,763.36	Toro Multi Pro Spray Rig
	138,983.46	(2) Turbo Wide Area Mowers(Clearbrook &Sherando Park)
	43,547.64	Uniforms and Shirts
	276,953.00	Main Playground Replacement Clearbrook Park
	28,490.50	Sherando Park Field Leveling
	86,324.83	Sherando Park Abex Playground Replacement Installed
	19,346.18	New Hanwha Camera System for Sherando Park
	6,430.00	Storywalk Sign Pedestals for Bowman Library Trail
	10,050.00	Finisher Medals for Battlefield and Thanksgiving Races
	110,000.00	Mason Water Slides for Clearbrook and Sherando Pools
	59,681.00	Sherando Pickleball Courts
Public Safety	40,000.00	Emergency Radio Equipment Replacement Relocation
	43,508.00	CX300 ComXpert Communications Service Monitor
	5,255.00	Equipment Needed by the Radio Administrator
Sheriff	44,395.13	Body Armour and Carriers
	55,835.36	Ammunition
	6,448.00	Dry Suits for Diving
	93,805.80	ALLERRT Kits
	446,261.50	(13) Vehicles
	218,333.74	Uplifting New Vehicles with Equipment
	1,263,222.67	(29) Vehicles
Treasurer	8,007.50	Envelopes
Total	5,101,885.20	0

(3)Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance @8/31/2023	6,988,931.74	511,861.11	546,364.02	1,683,983.14	9,731,140.01

Administration	43,380.82
Bridges	17,014.32
Historic Preservation	129,000.00
Library	481,556.00
Sheriff	146,172.00
Solid Waste	12,000.00
Stop Lights	52,445.00
Road Imp.&Transportation	802,415.00
Total Other Proffers	1,683,983.14

(4) Fund Balance Adjusted	
Beginning Balance 8/31/23	65,581,943.92
Revenue 8/23	18,701,385.29
Expenditures 8/23	(20,275,863.37)
Transfers 8/23	(331,235.68)
Ending Balance 8/31/23	63,676,230.16

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 August 31, 2023

REVENUES:	<u>Appropriated</u>	<u>FY24 8/31/23 Actual</u>	<u>FY23 8/31/22 Actual</u>	<u>YTD Actual Variance</u>
General Property Taxes	160,510,000.00	6,807,824.50	6,515,149.02	292,675.48 (1)
Other local taxes	52,354,691.00	1,447,495.67	1,403,187.69	44,307.98 (2)
Permits & Privilege fees	2,425,205.00	532,750.63	602,887.67	(70,137.04) (3)
Revenue from use of money and property	2,820,066.00	1,851,965.46	651,115.49	1,200,849.97 (4)
Charges for Services	4,749,694.00	661,187.22	590,967.03	70,220.19
Miscellaneous	487,895.00	116,415.62	87,021.48	29,394.14
Recovered Costs	2,122,704.00	205,326.96	220,311.71	(14,984.75) (5)
Proffers	0.00	680,185.74	346,606.69	333,579.05 (5)
Intergovernmental:				
Commonwealth	13,712,598.00	3,913,309.34	3,795,693.26	117,616.08 (6)
Federal	490,118.00	3,961.68	3,306.37	655.31 (7)
Transferred from County Capital	2,480,962.47	2,480,962.47	0.00	2,480,962.47
TOTAL REVENUES	242,153,933.47	18,701,385.29	14,216,246.41	4,485,138.88
 EXPENDITURES:				
General Administration	19,222,233.62	5,139,486.79	4,685,361.18	454,125.61
Judicial Administration	3,839,342.09	529,280.55	502,344.87	26,935.68
Public Safety	61,897,617.34	9,948,961.10	9,207,760.34	741,200.76
Public Works	7,462,557.64	744,574.65	591,920.32	152,654.33
Health and Welfare	13,119,215.00	1,831,410.68	1,710,505.01	120,905.67
Education	55,000.00	0.00	0.00	0.00
Parks, Recreation, Culture	10,869,516.54	1,791,433.22	1,510,682.10	280,751.12
Community Development	2,696,350.62	290,716.38	248,600.68	42,115.70
TOTAL EXPENDITURES	119,161,832.85	20,275,863.37	18,457,174.50	1,818,688.87 (8)
 OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	125,556,129.53	331,235.68	331,123.28	112.40 (9)
Excess (deficiency)of revenues & other sources over expenditures & other uses	(2,564,028.91)	(1,905,713.76)	(4,572,051.37)	(2,666,337.61)
 Fund Balance per General Ledger		65,581,943.92	71,919,953.19	(6,338,009.27)
Fund Balance Adjusted to reflect Income Statement 8/31/23		63,676,230.16	67,347,901.82	(3,671,671.66)

(1)General Property Taxes	FY24	FY23	Increase/Decrease
Real Estate Taxes	2,497,436	2,195,371	302,064
Public Services	(1,499)	-	(1,499)
Personal Property	4,070,517	4,095,957	(25,440)
Penalties and Interest	224,672	94,860	129,812
Credit Card Chgs./Delinq.Advertising	(29,866)	(18,337)	(11,529)
Adm.Fees For Liens&Distress	46,565	147,297	(100,732)
	6,807,825	6,515,149	292,676

(2) Other Local Taxes

Utility Taxes	194,414.46	183,068.17	11,346.29
Business Licenses	415,974.02	213,589.31	202,384.71
Auto Rental Tax	29,570.49	18,586.33	10,984.16
Motor Vehicle Licenses Fees	40,491.37	42,893.56	(2,402.19)
Recordation Taxes	367,020.69	479,894.53	(112,873.84)
Meals Tax	317,110.51	363,357.77	(46,247.26)
Lodging Tax	82,564.96	101,632.95	(19,067.99)
Street Lights	271.28	135.75	135.53
Star Fort Fees	77.89	29.32	48.57
Total	1,447,495.67	1,403,187.69	44,307.98

(3)Permits&Privileges

Dog Licenses	3,915.00	7,991.00	(4,076.00)
Transfer Fees	630.67	662.40	(31.73)
Development Review Fees	177,472.50	113,258.00	64,214.50
Building Permits	187,087.14	334,556.74	(147,469.60)
2% State Fees	4,563.32	7,357.59	(2,794.27)
Electrical Permits	26,821.00	16,644.00	10,177.00
Plumbing Permits	2,321.00	6,949.94	(4,628.94)
Mechanical Permits	15,093.00	14,772.00	321.00
Sign Permits	1,625.00	750.00	875.00
Land Disturbance Permits	110,372.00	97,196.00	13,176.00
Institutional Inspections Permit	1,750.00	1,350.00	400.00
Sewage Installation License	300.00	-	300.00
Transfer Development Rights	800.00	1,400.00	(600.00)
Total	532,750.63	602,887.67	(70,137.04)

(4) Revenue from use of

Money	1,836,717.08	629,143.01	1,207,574.07
Property	15,248.38	21,972.48	(6,724.10)
Total	1,851,965.46	651,115.49	1,200,849.97

(5) Recovered Costs	FY24	FY23	Increase/Decrease
	8/31/2023	8/31/2022	
Recovered Costs Social Services	11,650.50	15,299.86	(3,649.36)
Recovered Cost Fire Companies	74,999.00	74,999.00	-
Recovered Costs Sheriff	14,910.00	18,300.00	(3,390.00)
Recovered Cost FOIA	88.00	-	88.00
Reimbursement Circuit Court	1,698.49	1,590.95	107.54
Reimbursement Public Works	-	154.52	(154.52)
Clarke County Container Fees	12,176.29	11,303.38	872.91
City of Winchester Container Fees	9,697.44	14,456.74	(4,759.30)
Refuse Disposal Fees	21,272.10	27,984.69	(6,712.59)
Recycling Revenue	16,240.00	2,528.96	13,711.04
Container Fees Bowman Library	336.55	462.76	(126.21)
Restitution Other	730.00	150.00	580.00
Litter-Thon/Keep VA Beautiful Grant	-	1,000.00	(1,000.00)
Reimb.of Expenses Gen.District Court	4,006.76	2,841.35	1,165.41
Gasoline Tax Refund-VPA	3,996.90	8,094.67	(4,097.77)
Reimb.Task Force	6,483.30	13,093.48	(6,610.18)
Comcast PEG Grant	17,040.50	19,241.00	(2,200.50)
Fire School Programs	750.00	2,750.00	(2,000.00)
Clerks Reimbursement to County	1,020.88	1,152.17	(131.29)
Reimb. Sheriff	8,230.25	4,908.18	3,322.07
Subtotal Recovered Costs	205,326.96	220,311.71	(14,984.75)
Proffers Fire Department	4,883.40	-	4,883.40
Proffer Snowden Bridge	173,749.40	150,056.30	23,693.10
Proffer Madison Village	104,496.00	176,888.40	(72,392.40)
Proffer Freedom Manor	-	2,000.00	(2,000.00)
Proffer The Village at Middletown	67,640.94	17,661.99	49,978.95
Proffer Senseny Village	268,000.00	-	268,000.00
Proffer Winchester Landing	61,416.00	-	61,416.00
Subtotal Proffers	680,185.74	346,606.69	333,579.05
Grand Total	885,512.70	566,918.40	318,594.30

(6) Commonwealth Revenue	FY24	FY23	
	8/31/2023	8/31/2022	Increase/Decrease
Motor Vehicle Carriers Tax	42,978.82	39,898.80	3,080.02
Mobile Home Titling Tax	22,527.00	40,344.73	(17,817.73)
P/P State Reimbursement	2,610,611.27	2,610,611.27	-
Shared Expenses Comm.Atty.	59,550.60	42,738.59	16,812.01
Shared Expenses Sheriff	298,771.08	171,093.69	127,677.39
Shared Expenses Comm.of Rev.	25,388.04	20,211.67	5,176.37
Shared Expenses Treasurer	19,981.50	14,714.44	5,267.06
Shared Expenses Clerk	47,612.72	37,427.88	10,184.84
Public Assistance Grants	670,548.27	645,569.33	24,978.94
Emergency Services Fire Program	-	496.32	(496.32)
Other Revenue From The Commonwealth	330.36	-	330.36
State Grant Emergency Services	1,054.23	64,747.21	(63,692.98)
Parks State Grants	12,937.50	-	12,937.50
JJC Grant Juvenile Justice	32,090.00	34,340.00	(2,250.00)
Rent/Lease Payments	38,533.06	44,677.28	(6,144.22)
Wireless 911 Grant	29,223.75	27,932.53	1,291.22
State Forfeited Asset Funds	1,171.14	889.52	281.62
Total	3,913,309.34	3,795,693.26	117,616.08

County of Frederick

General Fund

August 31, 2023

(7) Federal Revenue	FY24	FY23	Increase/Decrease
Federal Funds Sheriff	3,961.68	3,306.37	655.31
Total	3,961.68	3,306.37	655.31

(8) Expenditures

Expenditures increased \$1.8 million. **General Administration** increased \$454,125.61 and includes an increase of \$167,531 to CSA over the previous year. **Public Safety** increased \$741,200.76 and includes an increase of \$292,379 in salaries and fringes for the Sheriff's office and \$352,622 for Fire and Rescue. Transfers Increased \$112.40. See chart below:

(9) Transfers Increased \$112.40	FY24	FY23	Increase/Decrease
Operational Transfers	331,135.60	330,873.08	262.52
Reserve for Merit/COLA Increases	100.08	250.20	(150.12)
	331,235.68	331,123.28	112.40

County of Frederick
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
 August 31, 2023

ASSETS	FY24 <u>8/31/23</u>	FY23 <u>8/31/22</u>	Increase (Decrease)
Cash	12,764,170.96	9,785,516.83	2,978,654.13 *1
Receivable Arrears Pay Deferred	97,738.37	104,237.32	(6,498.95)
GL controls(est.rev/est.exp)	<u>(709,218.64)</u>	<u>(1,046,602.97)</u>	<u>337,384.33</u>
TOTAL ASSETS	<u>12,152,690.69</u>	<u>8,843,151.18</u>	<u>3,309,539.51</u>
LIABILITIES			
Accrued Wages Payable	511,249.96	442,394.90	68,855.06
Accrued Operating Reserve Costs	<u>3,217,072.54</u>	<u>3,048,824.76</u>	<u>168,247.78</u>
TOTAL LIABILITIES	<u>3,728,322.50</u>	<u>3,491,219.66</u>	<u>237,102.84</u>
EQUITY			
Fund Balance Reserved			
Encumbrances Undesignated	1,643,297.47	374,619.37	1,268,678.10
Fund Balance	<u>6,781,070.72</u>	<u>4,977,312.15</u>	<u>1,803,758.57</u> *2
TOTAL EQUITY	<u>8,424,368.19</u>	<u>5,351,931.52</u>	<u>3,072,436.67</u>
TOTAL LIABILITY & EQUITY	<u>12,152,690.69</u>	<u>8,843,151.18</u>	<u>3,309,539.51</u>

NOTES:

*1 Cash increased \$2,978,654.13. Refer to the following page for comparative statement of revenue expenditures and changes in fund balance.

*2 Fund balance increased \$1,803,758.57. The beginning balance was \$8,232,884.88 and includes adjusting entries, budget controls Fy24(\$1,911,500) and the year to date revenue less expenditures of \$459,685.84.

Current Unrecorded Accounts Receivable-	<u>FY23</u>
Prisoner Billing:	25,376.09
Compensation Board Reimbursement 8/23	<u>674,871.80</u>
Total	700,247.89

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 August 31, 2023

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	<u>Appropriated</u>	FY24 8/31/23 <u>Actual</u>	FY23 8/31/22 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Probation	-	74.19	70.31	3.88
Interest	10,000.00	10,327.39	27.39	10,300.00
Salvage and Surplus	-	-	-	-
Supervision Fees	47,886.00	3,635.00	3,640.00	(5.00)
Drug Testing Fees	-	30.00	30.00	-
Work Release Fees	328,000.00	25,376.09	31,430.57	(6,054.48)
Federal Bureau Of Prisons	0.00	110.00	0.00	110.00
Local Contributions	8,500,121.00	2,091,864.50	2,275,211.25	(183,346.75)
Miscellaneous	18,000.00	4,770.40	2,743.80	2,026.60
Phone Commissions	555,000.00	38,216.60	0.00	38,216.60
Food & Staff Reimbursement	68,000.00	10,575.34	4,901.05	5,674.29
Elec.Monitoring Part.Fees	40,000.00	0.00	1,219.72	(1,219.72)
Share of Jail Cost Commonwealth	1,379,774.00	0.00	0.00	0.00
Medical & Health Reimb.	40,000.00	3,638.73	3,780.88	(142.15)
Shared Expenses CFW Jail	7,795,344.00	643,828.62	241,799.16	402,029.46
State Grants	252,827.00	0.00	0.00	0.00
DOC Medical Reimb.	0.00	0.00	0.00	0.00
Local Offender Probation	411,727.00	0.00	0.00	0.00
Pretrial Expansion Grant	349,350.00	0.00	0.00	0.00
Transfer Funds/CARES/ARPA	0.00	0.00	0.00	0.00
Transfer From General Fund	7,223,373.00	1,777,659.00	1,814,688.25	(37,029.25)
TOTAL REVENUES	27,019,402.00	4,610,105.86	4,379,542.38	230,563.48
EXPENDITURES:	29,371,918.11	4,150,420.02	3,682,517.30	467,902.72
Excess(Deficiency)of revenues over expenditures	(2,352,516.11)	459,685.84	697,025.08	(237,339.24)
FUND BALANCE PER GENERAL LEDGER		<u>6,321,384.88</u>	<u>4,280,287.07</u>	<u>2,041,097.81</u>
Fund Balance Adjusted To Reflect Income Statement 8/31/23		6,781,070.72	4,977,312.15	1,803,758.57

County of Frederick
Fund 12 Landfill
August 31, 2023

ASSETS	FY24 <u>8/31/23</u>	FY23 <u>8/31/22</u>	Increase <u>(Decrease)</u>
Cash	41,724,428.00	39,905,206.11	1,819,221.89
Receivables:			
Accounts Receivable	7,993.64	21,954.91	(13,961.27)
Fees	856,293.38	879,279.29	(22,985.91) *1
Receivable Arrears Pay Deferred	15,314.30	16,814.14	(1,499.84)
Allow.Uncollectible Fees	(84,000.00)	(84,000.00)	0.00
Fixed Assets	64,477,807.18	60,976,077.03	3,501,730.15
Accumulated Depreciation	(41,291,783.00)	(38,369,357.59)	(2,922,425.41)
GL controls(est.rev/est.exp)	<u>(583,247.00)</u>	<u>(3,335,031.00)</u>	<u>2,751,784.00</u>
TOTAL ASSETS	<u>65,122,806.50</u>	<u>60,010,942.89</u>	<u>5,111,863.61</u>
LIABILITIES			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	187,340.08	199,328.15	(11,988.07)
Accrued Remediation Costs	16,173,021.80	14,993,148.59	1,179,873.21 *2
Deferred Revenue Misc.Charges	7,993.64	21,954.91	(13,961.27)
Accrued Wages Payable	<u>64,353.42</u>	<u>57,194.70</u>	<u>7,158.72</u>
TOTAL LIABILITIES	<u>16,432,708.94</u>	<u>15,271,626.35</u>	<u>1,153,923.87</u>
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	0.00	745,400.00	(745,400.00)
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>38,831,655.56</u>	<u>34,135,474.54</u>	<u>4,696,181.02</u> *3
TOTAL EQUITY	<u>48,690,097.56</u>	<u>44,739,316.54</u>	<u>4,696,181.02</u>
TOTAL LIABILITY AND EQUITY	<u>65,122,806.50</u>	<u>60,010,942.89</u>	<u>5,111,863.61</u>

NOTES:

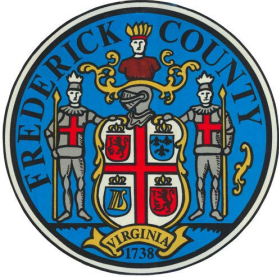
*1 Landfill receivables decreased \$22,985.91. Landfill fees at 8/23 were \$822,203.57 compared to \$870,679.44 at 8/22 for a decrease of \$48,475.87. Delinquent fees at 8/23 were \$92,340.19 compared to \$63,953.95 at 8/22 for an increase of \$28,386.24.

*2 Remediation increased \$1,179,873.21 and includes \$705,604.00 for post closure and \$474,269.21 Interest.

*3 Fund balance increased \$4,696,181.02. The beginning balance was \$38,680,763.69 and includes adjusting entries, budget controls for FY24(\$583,247.00), and \$734,138.87 year to date revenue less expenses.

County of Frederick
Comparative Statement of Revenue, Expenditures
and Changes in Fund Balance
August 31, 2023

FUND 12 LANDFILL REVENUES	<u>Appropriated</u>	FY24 8/31/23 <u>Actual</u>	FY23 8/31/22 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Charges	0.00	2,642.58	831.67	1,810.91
Interest on Bank Deposits	300,000.00	67,099.85	7,951.15	59,148.70
Salvage and Surplus	140,000.00	46,664.11	37,032.92	9,631.19
Sanitary Landfill Fees	8,182,000.00	1,387,307.54	1,406,539.10	(19,231.56)
Charges to County	0.00	113,023.51	121,120.70	(8,097.19)
Charges to Winchester	0.00	31,819.54	35,704.78	(3,885.24)
Tire Recycling	262,400.00	59,923.87	41,170.85	18,753.02
Reg. Recycling Electronics	80,000.00	6,895.00	8,485.00	(1,590.00)
Greenhouse Gas Credit Sales	10,000.00	0.00	0.00	0.00
Miscellaneous	0.00	296.34	0.00	296.34
Refunds Other	0.00	0.00	0.00	0.00
Renewable Energy Credits	189,216.00	33,333.61	28,680.00	4,653.61
Landfill Gas To Electricity	504,576.00	28,020.00	113,336.92	(85,316.92)
			0.00	
TOTAL REVENUES	9,668,192.00	1,777,025.95	1,800,853.09	(23,827.14)
Operating Expenditures	7,216,439.00	671,502.05	470,021.32	201,480.73
Capital Expenditures	3,035,000.00	371,385.03	360,375.00	11,010.03
TOTAL Expenditures	10,251,439.00	1,042,887.08	830,396.32	212,490.76
Excess(deficiency)of revenue over expenditures	(583,247.00)	734,138.87	970,456.77	(236,317.90)
Fund Balance Per General Ledger		38,097,516.69	33,165,017.77	4,932,498.92
FUND BALANCE ADJUSTED		38,831,655.56	34,135,474.54	4,696,181.02



Finance Committee
Agenda Item Detail
Meeting Date: October 4, 2023
Agenda Section: Items For Information Only

Title: The Finance Director provides a General Fund Budget Transfer report for August 2023.

Attachments:

[FinCmte20231004BudgetTxfAug23.pdf](#)

BUDGET TRANSFERS AUGUST 2023									
DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT		
									Page 1
8/9/2023	COMMISSIONER OF THE REVENUE	PURCHASE OF LASERFICHE - reclass	1209	5401	000	000	(1,062.60)		
	COMMISSIONER OF THE REVENUE		1209	9005	000	000	1,062.60		
8/11/2023	SHERIFF	NEWCOM WIRELESS & TRAFFIC LOGIX-SBITA reclass	3102	5411	000	000	(18,824.56)		
	SHERIFF		3102	9005	000	000	18,824.56		
8/11/2023	FIRE AND RESCUE	PROMOTIONS 8/23	3505	1001	000	036	(4,738.00)		
	FIRE AND RESCUE		3505	1001	000	076	4,738.00		
	FIRE AND RESCUE		3505	1007	000	001	(5,477.00)		
	FIRE AND RESCUE		3505	1001	000	142	5,477.00		
	FIRE AND RESCUE		3505	1007	000	001	(4,637.00)		
	FIRE AND RESCUE		3505	1001	000	146	4,637.00		
8/16/2023	PARKS AND RECREATION ADMINISTRATION	PARKS AND RECREATION REGISTRATION SOFTWARE	7101	3005	000	000	65,725.00		
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(65,725.00)		
8/16/2023	PARKS AND RECREATION ADMINISTRATION	TO PURCHASE SURVEILLANCE CAMERAS FOR SHERANDO PARKS	7101	8007	000	000	19,346.18		
	SHERANDO PARK		7110	5413	000	000	(19,346.18)		
8/18/2023	SHERANDO PARK	TO RECODE EXPENDITURE	7110	5408	000	000	(612.63)		
	SHERANDO PARK		7110	3004	000	002	612.63		
8/21/2023	COUNTY OFFICE BUILDINGS/COURTHOUSE	ALARM MONITORING AT OLD AYLOR SCHOOL	4304	3010	000	090	(140.00)		
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3005	000	090	140.00		
8/21/2023	FIRE AND RESCUE	CODEPAL RENEWAL FY24 - reclass	3505	5411	000	000	(13,400.00)		
	FIRE AND RESCUE		3505	9005	000	000	13,400.00		
8/21/2023	INFORMATION TECHNOLOGY	COVER SHORTFALL FOR SERVERS -IT	1220	5401	000	004	58,786.00		
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(58,786.00)		
8/22/2023	REGISTRAR	VOTER ADDRESS CARDS	1302	5204	000	000	25,185.00		
	REGISTRAR		1302	3006	000	000	2,546.00		
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(27,731.00)		
8/23/2023	TRANSFERS/CONTINGENCY	TRANSFER LRCC SURPLUS	9301	5890	000	000	37,927.00		
	LAUREL RIDGE COMMUNITY COLLEGE		6401	5604	000	013	(37,927.00)		
8/24/2023	SHERANDO PARK	SHERANDO PICKLEBALL COURT	7110	3004	000	003	(59,918.00)		
	SHERANDO PARK		7110	8900	000	000	59,918.00		
8/25/2023	PARKS AND RECREATION ADMINISTRATION	SURVEY WORK/SHS PICKLEBALL AND FIELD PROJECT	7101	3002	000	000	(1,650.00)		
	SHERANDO PARK		7110	8900	000	000	1,650.00		
8/29/2023	OTHER	TAX AIDE RENT	1224	5604	000	038	1,815.00		
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(1,815.00)		
8/29/2023	PUBLIC SAFETY COMMUNICATIONS	VEHICLE FOR RADIO ADMINISTRATOR	3506	8005	000	000	48,918.47		
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(48,918.47)		
8/30/2023	INFORMATION TECHNOLOGY	PANASONICS TRAINING	1220	3005	000	000	(250.00)		
	INFORMATION TECHNOLOGY		1220	5506	000	000	250.00		
8/30/2023	COUNTY OFFICE BUILDINGS/COURTHOUSE	YEARLY PEST CONTROL VOTER REGISTRATION SUNNYSIDE	4304	3010	000	052	(1,200.00)		
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3005	000	052	1,200.00		
8/31/2023	MAINTENANCE ADMINISTRATION	DEFICIT TO PAY OVERTIME TO MAINTENANCE EMPLOYEES	4301	1003	000	000	(8,000.00)		
	MAINTENANCE ADMINISTRATION		4301	1005	000	000	8,000.00		
8/31/2023	INFORMATION TECHNOLOGY	DSS PROJECT	1220	3002	000	000	(17,070.71)		
	INFORMATION TECHNOLOGY		1220	8007	000	003	17,070.71		
9/6/2023	PUBLIC SAFETY COMMUNICATION	SHIPPING COST	3506	5413	000	000	(18.50)		
	PUBLIC SAFETY COMMUNICATION		3506	8003	000	000	18.50		
9/6/2023	OTHER	ELECTRICAL SERVICES FOR CANNERY SITE RELOCATION	1224	3002	000	000	(6,388.00)		
	PUBLIC SAFETY COMMUNICATION		3506	8003	000	000	6,388.00		



Finance Committee
Agenda Item Detail
Meeting Date: October 4, 2023
Agenda Section: Items For Information Only

Title: FY 2023 year end open purchase order reports are provided for the County and the Schools.

Attachments:

[FinCmte20231004FY23OpenPOCounty.pdf](#)

[FinCmte20231004FY23OpenPOSchools.pdf](#)

AF250	7/26/2023	COUNTY OF FREDERICK VA.	OPEN PURCHASE ORDERS	* OPEN *	PAGE 1		
PERIOD-	- 2023/06						
PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	APPRVD BY	PO Description
---	-----	----	-----	----	-----	-----	-----
0022941	005397	SOUTHERN COMPUTER WAREHOU	4010-012200-5401-000-004-	2/13/2023 2023/02	36,482.66		LENOVO THINKPAD L14 GEN 3 21CS
0022941	005397	SOUTHERN COMPUTER WAREHOU	4010-012200-5401-000-004-	2/13/2023 2023/02	5,057.04		LENOVO PREMIER SUPPORT
0022941	005397	SOUTHERN COMPUTER WAREHOU	4010-012200-5401-000-004-	2/13/2023 2023/02	3,245.60		MS SURFACE PRO 9
0022941	005397	SOUTHERN COMPUTER WAREHOU	4010-012200-5401-000-004-	2/13/2023 2023/02	429.28		MS SURFACE KEYBOARD
0022941	005397	SOUTHERN COMPUTER WAREHOU	4010-012200-5401-000-004-	2/13/2023 2023/02	394.78		MS SURFACE DOCK 2
0022941	005397	SOUTHERN COMPUTER WAREHOU	4010-012200-5401-000-004-	2/13/2023 2023/02	3,282.58		LENOVO THINKPAD HYBRID USB-C
0022941	005397	SOUTHERN COMPUTER WAREHOU	4010-012200-5401-000-004-	2/13/2023 2023/02	4,602.95		LENOVO THINKCENTRE M57S GEN2
0022941	005397	SOUTHERN COMPUTER WAREHOU	4010-012200-5401-000-004-	2/13/2023 2023/02	153.35		LENOVO PREMIER SUPPORT
0022941	005397	SOUTHERN COMPUTER WAREHOU	4010-012200-5401-000-004-	2/13/2023 2023/02	3,927.36		THINKPAD L13 YOGA GEN 3
0022941	005397	SOUTHERN COMPUTER WAREHOU	4010-012200-5401-000-004-	2/13/2023 2023/02	1,145.49		THINKPAD L14 AMD GEN 2
0022941	005397	SOUTHERN COMPUTER WAREHOU	4010-012200-5401-000-004-	5/22/2023 2023/05	57,575.60-		
0022941	005397	SOUTHERN COMPUTER WAREHOU	4010-012200-5401-000-004-	7/19/2023 2023/06	1,145.49-	.00	

0022971	006548	SHI	4010-012200-5411-000-000-	5/04/2023 2023/05	9,183.52	9,183.52	3 YEAR LICENSE SQL SERVER

0022986	005397	SOUTHERN COMPUTER WAREHOU	4010-012200-5413-000-000-	5/30/2023 2023/05	5,358.72		SAMSUNG S27A600UUN MONITOR
0022986	005397	SOUTHERN COMPUTER WAREHOU	4010-012200-5413-000-000-	7/19/2023 2023/06	5,358.72-	.00	

0022987	012361	ADVANTAGE TECHNOLOGIES IN	4010-012200-5413-000-000-	5/30/2023 2023/05	17,094.01	17,094.01	RIGHTFAX BUSINESS SYSTEM W/ RM

0022990	008112	NEXT GENERATION SECURITY	4010-012200-5413-000-000-	6/02/2023 2023/06	2,255.00		NETWORK VANDAL OUTDOOR 2CH AI
0022990	008112	NEXT GENERATION SECURITY	4010-012200-5413-000-000-	6/02/2023 2023/06	935.00		NETWORK VANDAL OUTDOOR 2CH IR
0022990	008112	NEXT GENERATION SECURITY	4010-012200-5413-000-000-	6/02/2023 2023/06	962.50		NETWORK VANDAL OUTDOOR 2CH AI
0022990	008112	NEXT GENERATION SECURITY	4010-012200-5413-000-000-	6/02/2023 2023/06	2,344.95	6,497.45	ACCESSORIES AND LABOR

0023006	009070	DISYS SOLUTIONS INC	4010-012200-5413-000-000-	6/26/2023 2023/06	4,675.04		CISCO FIREPOWER 1120 NGFW
0023006	009070	DISYS SOLUTIONS INC	4010-012200-5413-000-000-	6/26/2023 2023/06	2,976.00		SOLN SUPP 8X5X24D CISCO FIREPR
0023006	009070	DISYS SOLUTIONS INC	4010-012200-5413-000-000-	6/26/2023 2023/06	1,601.66		CISCO FPR1120 THREAT PROTECT
0023006	009070	DISYS SOLUTIONS INC	4010-012200-5413-000-000-	6/26/2023 2023/06	813.00		CISCO ANYCONNECT PLUS LICENSE
0023006	009070	DISYS SOLUTIONS INC	4010-012200-5413-000-000-	6/26/2023 2023/06	7,200.00	17,265.70	DSI PROFESSIONAL SERVICES

0022988	008112	NEXT GENERATION SECURITY	4010-012200-8007-000-003-	5/30/2023 2023/05	32,566.85	32,566.85	EAGLE EYE TO HANWHA RECORDING

						DEPARTMENT TOTAL-	
						-----	82,607.53 *

0022962	012330	BELFOR USA GROUP INC	4010-012240-5415-000-000-	4/17/2023 2023/04	39,278.97		LAKESIDE CONDO RENO
0022962	012330	BELFOR USA GROUP INC	4010-012240-5415-000-000-	4/17/2023 2023/04	31,860.00		COUNTY CONTINGENCY
0022962	012330	BELFOR USA GROUP INC	4010-012240-5415-000-000-	7/24/2023 2023/06	39,278.97-		
0022962	012330	BELFOR USA GROUP INC	4010-012240-5415-000-000-	7/24/2023 2023/06	31,860.00-	.00	

						DEPARTMENT TOTAL-	
						-----	.00 *

0022845	008568	ATLANTIC TACTICAL INC	4010-031020-5409-000-000-	6/08/2022 2022/06	5,544.75		5.56 MM Q3131KY .55
0022845	008568	ATLANTIC TACTICAL INC	4010-031020-5409-000-000-	6/08/2022 2022/06	23,520.00		USM40SW 165 GRAIN FULL
0022845	008568	ATLANTIC TACTICAL INC	4010-031020-5409-000-000-	6/08/2022 2022/06	8,086.30		RA556B RANGER 5.56MM 64 GRAIN

PERIOD- FO#	- VEND#	2023/06 NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	APPRVD BY	FO Description
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0022845	008568	ATLANTIC TACTICAL INC	4010-031020-5409-000-000-	6/08/2022 2022/06	3,659.60		RA40B RANGER 40 S&W 165
0022845	008568	ATLANTIC TACTICAL INC	4010-031020-5409-000-000-	11/21/2022 2022/11	5,544.75-		
0022845	008568	ATLANTIC TACTICAL INC	4010-031020-5409-000-000-	1/19/2023 2023/01	23,520.00-		
0022845	008568	ATLANTIC TACTICAL INC	4010-031020-5409-000-000-	4/20/2023 2023/04	3,659.60-	8,086.30	

0022992	008568	ATLANTIC TACTICAL INC	4010-031020-5409-000-000-	6/06/2023 2023/06	4,372.60		WINCHESTER RANGER .40 CALIBER
0022992	008568	ATLANTIC TACTICAL INC	4010-031020-5409-000-000-	6/06/2023 2023/06	28,104.00		WINCHESTER PRACTICE .40
0022992	008568	ATLANTIC TACTICAL INC	4010-031020-5409-000-000-	6/06/2023 2023/06	6,026.30		WINCHESTER PRACTICE 5.56
0022992	008568	ATLANTIC TACTICAL INC	4010-031020-5409-000-000-	6/06/2023 2023/06	9,246.16	47,749.06	WINCHESTER RANGER 5.56 AMMO

0022991	012139	MOUNTAIN TEK	4010-031020-5409-000-001-	6/05/2023 2023/06	93.00		AKIA BLUNT TIP KNIFE, GRN
0022991	012139	MOUNTAIN TEK	4010-031020-5409-000-001-	6/05/2023 2023/06	21.00		FOX 40 CLASSIC IMPRINTED
0022991	012139	MOUNTAIN TEK	4010-031020-5409-000-001-	6/05/2023 2023/06	252.60		SALAMANDER RAPID FIRE
0022991	012139	MOUNTAIN TEK	4010-031020-5409-000-001-	6/05/2023 2023/06	210.00		NRS FUREST DUFFEL MESH BAG
0022991	012139	MOUNTAIN TEK	4010-031020-5409-000-001-	6/05/2023 2023/06	127.96		PRINCETON TEC MERIDIAN STROBE
0022991	012139	MOUNTAIN TEK	4010-031020-5409-000-001-	6/05/2023 2023/06	125.00	829.56	SHIPPING

0022996	011593	HIGHCOM ARMOR SOLUTIONS I	4010-031020-5409-000-002-	6/08/2023 2023/06	4,640.00		ACAP GEN 2 PLATE CARRIER
0022996	011593	HIGHCOM ARMOR SOLUTIONS I	4010-031020-5409-000-002-	6/08/2023 2023/06	2,864.00		SA3920 LEVEL IIIA SOFT ARMOR
0022996	011593	HIGHCOM ARMOR SOLUTIONS I	4010-031020-5409-000-002-	6/08/2023 2023/06	.00	7,504.00	SHERIFF ID PLACARD

0022830	004082	TOWN POLICE SUPPLY	4010-031020-5410-000-000-	5/12/2022 2022/05	27,116.25		BODY ARMOR AXBIIIA BALLISTICS
0022830	004082	TOWN POLICE SUPPLY	4010-031020-5410-000-000-	5/12/2022 2022/05	7,644.00		POINT BLANK OUTERSHELL CARRIER
0022830	004082	TOWN POLICE SUPPLY	4010-031020-5410-000-000-	9/21/2022 2022/09	10,460.50-		
0022830	004082	TOWN POLICE SUPPLY	4010-031020-5410-000-000-	3/17/2023 2023/03	1,057.25-		
0022830	004082	TOWN POLICE SUPPLY	4010-031020-5410-000-000-	3/17/2023 2023/03	3,393.60-		
0022830	004082	TOWN POLICE SUPPLY	4010-031020-5410-000-000-	3/17/2023 2023/03	10,067.85-		
0022830	004082	TOWN POLICE SUPPLY	4010-031020-5410-000-000-	6/16/2023 2023/06	3,252.68		BODY ARMOR AXBIIIA BALLISTICS
0022830	004082	TOWN POLICE SUPPLY	4010-031020-5410-000-000-	6/16/2023 2023/06	570.08		OUTERSHELL CARRIER W/POUCHES
0022830	004082	TOWN POLICE SUPPLY	4010-031020-5410-000-000-	6/20/2023 2023/06	5,421.15-		
0022830	004082	TOWN POLICE SUPPLY	4010-031020-5410-000-000-	7/19/2023 2023/06	1,696.80-	6,485.86	

0022849	008728	LYNNHAVEN DIVE CENTER	4010-031020-5410-000-001-	6/14/2022 2022/06	6,448.00	6,448.00	DUI PUBLIC SAFETY DRYSUITS

0022991	012139	MOUNTAIN TEK	4010-031020-5410-000-001-	6/05/2023 2023/06	1,168.00		ASIRAL GREENJACKET
0022991	012139	MOUNTAIN TEK	4010-031020-5410-000-001-	6/05/2023 2023/06	2,685.00		NRS ASCENT SAR DRY SUIT, RD
0022991	012139	MOUNTAIN TEK	4010-031020-5410-000-001-	6/05/2023 2023/06	179.84		NRS 2023 TACTICAL WATER RESCUE
0022991	012139	MOUNTAIN TEK	4010-031020-5410-000-001-	6/05/2023 2023/06	285.00		NRS 2023 WORKBOOT WEISHOES
0022991	012139	MOUNTAIN TEK	4010-031020-5410-000-001-	6/05/2023 2023/06	159.00	4,476.84	NRS HAVOC LIVERY WATER HELMET

0022850	010367	ATLANTIC COMMUNICATIONS	4010-031020-8005-000-000-	6/16/2022 2022/06	241,806.06		OUIFIT & EQUIPMENT
0022850	010367	ATLANTIC COMMUNICATIONS	4010-031020-8005-000-000-	6/16/2022 2022/06	26,538.44		OUIFIT & EQUIPMENT
0022850	010367	ATLANTIC COMMUNICATIONS	4010-031020-8005-000-000-	6/16/2022 2022/06	37,266.86		OUIFIT & EQUIPMENT
0022850	010367	ATLANTIC COMMUNICATIONS	4010-031020-8005-000-000-	6/16/2022 2022/06	15,499.28		OUIFIT & EQUIPMENT
0022850	010367	ATLANTIC COMMUNICATIONS	4010-031020-8005-000-000-	6/16/2022 2022/06	5,045.60		OUIFIT & EQUIPMENT
0022850	010367	ATLANTIC COMMUNICATIONS	4010-031020-8005-000-000-	8/11/2022 2022/08	13,269.23-		
0022850	010367	ATLANTIC COMMUNICATIONS	4010-031020-8005-000-000-	10/21/2022 2022/10	13,269.23-		
0022850	010367	ATLANTIC COMMUNICATIONS	4010-031020-8005-000-000-	11/03/2022 2022/11	5,045.60-		
0022850	010367	ATLANTIC COMMUNICATIONS	4010-031020-8005-000-000-	6/23/2023 2023/06	37,266.86-		
0022850	010367	ATLANTIC COMMUNICATIONS	4010-031020-8005-000-000-	6/23/2023 2023/06	213,748.56-		

PERIOD- FO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	APPRVD BY	FO Description
0022850	010367	ATLANTIC COMMUNICATIONS	4010-031020-8005-000-000-	7/11/2023 2023/06	14,055.54-		29,501.22
0022939	002411	SHEEHY FORD OF RICHMOND I	4010-031020-8005-000-000-	2/09/2023 2023/02	393,082.00		FORD POLICE INTERCEPTOR
0022939	002411	SHEEHY FORD OF RICHMOND I	4010-031020-8005-000-000-	2/09/2023 2023/02	78,964.20		FORD POLICE INTERCEPTOR
0022939	002411	SHEEHY FORD OF RICHMOND I	4010-031020-8005-000-000-	2/09/2023 2023/02	39,084.00		FORD POLICE INTERCEPTOR
0022939	002411	SHEEHY FORD OF RICHMOND I	4010-031020-8005-000-000-	5/10/2023 2023/05	39,084.00-		
0022939	002411	SHEEHY FORD OF RICHMOND I	4010-031020-8005-000-000-	6/16/2023 2023/06	78,616.40		FORD POLICE INTERCEPTOR
0022939	002411	SHEEHY FORD OF RICHMOND I	4010-031020-8005-000-000-	6/16/2023 2023/06	11,200.00		DECALS FOR NEW VEHICLES
0022939	002411	SHEEHY FORD OF RICHMOND I	4010-031020-8005-000-000-	6/16/2023 2023/06	1,100.00		DECALS FOR NEW VEHICLE
0022939	002411	SHEEHY FORD OF RICHMOND I	4010-031020-8005-000-000-	6/16/2023 2023/06	1,200.00		DECAL FOR K-9 VEHICLE
0022944	010367	ATLANTIC COMMUNICATIONS	4010-031020-8005-000-000-	2/24/2023 2023/02	122,258.00		EQUIPMENT INSTALLATION
0022944	010367	ATLANTIC COMMUNICATIONS	4010-031020-8005-000-000-	2/24/2023 2023/02	11,524.60		EQUIPMENT INSTALLATION
0022944	010367	ATLANTIC COMMUNICATIONS	4010-031020-8005-000-000-	2/24/2023 2023/02	10,768.50		EQUIPMENT INSTALLATION
0022944	010367	ATLANTIC COMMUNICATIONS	4010-031020-8005-000-000-	4/05/2023 2023/04	7,500.00-		EQUIPMENT INSTALL
0022944	010367	ATLANTIC COMMUNICATIONS	4010-031020-8005-000-000-	4/27/2023 2023/04	8,787.02		UPFIT DODGE RAM - UNMARKED
0022944	010367	ATLANTIC COMMUNICATIONS	4010-031020-8005-000-000-	4/27/2023 2023/04	9,778.29		UPFIT DODGE CHARGER UNMARKED
0022944	010367	ATLANTIC COMMUNICATIONS	4010-031020-8005-000-000-	6/21/2023 2023/06	10,768.50-		144,847.91
DEPARTMENT TOTAL-							820,091.35 *
0022998	009425	STRYKER MEDICAL	4010-035050-3004-000-001-	6/13/2023 2023/06	4,824.00		PROCARE MANUAL COF PREVENTIVE
0022998	009425	STRYKER MEDICAL	4010-035050-3004-000-001-	6/13/2023 2023/06	2,523.00		PROCARE STAIR CHAIR PREVENTIVE
0022998	009425	STRYKER MEDICAL	4010-035050-3004-000-001-	6/13/2023 2023/06	20,140.00		PROCARE POWER LOAD PREVENTIVE
0022998	009425	STRYKER MEDICAL	4010-035050-3004-000-001-	6/13/2023 2023/06	1,704.00		PROCARE PERFORMANCE LOAD
0022998	009425	STRYKER MEDICAL	4010-035050-3004-000-001-	6/13/2023 2023/06	17,754.00		PROCARE POWER COUS PREVENTIVE
0022998	009425	STRYKER MEDICAL	4010-035050-3004-000-001-	6/13/2023 2023/06	10,185.00		PROCARE LIFEPAK1000 PREVENTIVE
0022998	009425	STRYKER MEDICAL	4010-035050-3004-000-001-	6/13/2023 2023/06	31,712.00		PROCARE LIFEPAK15 PREVENTIVE
0022998	009425	STRYKER MEDICAL	4010-035050-3004-000-001-	6/13/2023 2023/06	27,504.00		PROCARE LUCAS PREVENTIVE
0022998	009425	STRYKER MEDICAL	4010-035050-3004-000-001-	6/13/2023 2023/06	21,951.90-		15% DISCOUNT
0022998	009425	STRYKER MEDICAL	4010-035050-3004-000-001-	7/19/2023 2023/06	94,394.10-		.00
0022994	009425	STRYKER MEDICAL	4010-035050-5404-000-000-	6/07/2023 2023/06	9,156.00		99425-000023 LIFEPAK 1000
0022994	009425	STRYKER MEDICAL	4010-035050-5404-000-000-	6/07/2023 2023/06	674.72		11101-000017
0022999	009425	STRYKER MEDICAL	4010-035050-5404-000-000-	6/15/2023 2023/06	9,156.00		99425-000023 IP 1000
0022999	009425	STRYKER MEDICAL	4010-035050-5404-000-000-	6/15/2023 2023/06	674.72		11101-000017 DFIB PADS
0022845	008568	ATLANTIC TACTICAL INC	4010-035050-5409-000-000-	6/08/2022 2022/06	1,478.60		5.56 MM Q3131KY .55
0022845	008568	ATLANTIC TACTICAL INC	4010-035050-5409-000-000-	6/08/2022 2022/06	2,587.20		USM40SW 165 GRAIN FULL
0022845	008568	ATLANTIC TACTICAL INC	4010-035050-5409-000-000-	11/21/2022 2022/11	1,478.60-		
0022845	008568	ATLANTIC TACTICAL INC	4010-035050-5409-000-000-	1/19/2023 2023/01	2,587.20-		.00
0022872	006966	WITMER PUBLIC SAFETY	4010-035050-5410-000-000-	8/18/2022 2022/08	10,620.00		#M22N2G KOMBAT FLEX PANT
0022872	006966	WITMER PUBLIC SAFETY	4010-035050-5410-000-000-	8/18/2022 2022/08	12,591.00		#C22N2G KOMBAT FLEX COAT
0022872	006966	WITMER PUBLIC SAFETY	4010-035050-5410-000-000-	8/18/2022 2022/08	126.00		REFLECTIVE LETTERS
0022872	006966	WITMER PUBLIC SAFETY	4010-035050-5410-000-000-	7/12/2023 2023/06	23,337.00-		.00

PERIOD- - 2023/06
 PO# VEND# NAME FUND-DEPT-LOC-ACCT DATE \$ AMOUNT \$ APPROVD BY PO Description

0022899	006966	WITMER PUBLIC SAFETY	4010-035050-5410-000-000-	10/18/2022 2022/10	42,952.00		GLOBE M22NG
0022899	006966	WITMER PUBLIC SAFETY	4010-035050-5410-000-000-	10/18/2022 2022/10	50,923.60		GLOBE K22NG
0022899	006966	WITMER PUBLIC SAFETY	4010-035050-5410-000-000-	10/18/2022 2022/10	509.60	94,385.20	REFLECTIVE LETTERS

0022983	004243	MARYLAND FIRE EQUIPMENT	4010-035050-5410-000-000-	5/24/2023 2023/05	7,052.00		WORKRITE FP30NV NOMEK
0022983	004243	MARYLAND FIRE EQUIPMENT	4010-035050-5410-000-000-	5/24/2023 2023/05	45.00		FREIGHT CHARGES
0022983	004243	MARYLAND FIRE EQUIPMENT	4010-035050-5410-000-000-	7/24/2023 2023/06	190.70-	6,906.30	

0022993	009334	ATLANTIC EMERGENCY	4010-035050-5410-000-000-	6/07/2023 2023/06	12,120.83		SO-3285
0022993	009334	ATLANTIC EMERGENCY	4010-035050-5410-000-000-	6/07/2023 2023/06	200.00	12,320.83	SHIPPING AND HANDLING

0022889	012179	NATIONAL HOSE SPECIALITIES	4010-035050-5413-000-000-	9/28/2022 2022/09	33,600.00		NFEA ANNUAL HOSE TESTING
0022889	012179	NATIONAL HOSE SPECIALITIES	4010-035050-5413-000-000-	9/28/2022 2022/09	7,750.00		NFEA FIRE PUMP APPARATUS
0022889	012179	NATIONAL HOSE SPECIALITIES	4010-035050-5413-000-000-	9/28/2022 2022/09	5,230.32		NFEA GROUND LADDER TESTING
0022889	012179	NATIONAL HOSE SPECIALITIES	4010-035050-5413-000-000-	9/28/2022 2022/09	2,250.00		NFEA AERIAL LADDER TESTING
0022889	012179	NATIONAL HOSE SPECIALITIES	4010-035050-5413-000-000-	1/24/2023 2023/01	36,646.32-		
0022889	012179	NATIONAL HOSE SPECIALITIES	4010-035050-5413-000-000-	7/24/2023 2023/06	12,184.00-	.00	Project Complete

0022982	006966	WITMER PUBLIC SAFETY	4010-035050-5413-000-000-	5/24/2023 2023/05	6,650.00	6,650.00	ELKHART #105
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0022985	012363	IFB SOLUTIONS AND BSC SOU	4010-035050-5413-000-000-	5/30/2023 2023/05	5,742.45	5,742.45	HEADLAMP
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0022997	009334	ATLANTIC EMERGENCY	4010-035050-5413-000-000-	6/13/2023 2023/06	601.85		727400 / CMC RESCUE INC
0022997	009334	ATLANTIC EMERGENCY	4010-035050-5413-000-000-	6/13/2023 2023/06	4,895.53		727300 / CMC RESCUE INC
0022997	009334	ATLANTIC EMERGENCY	4010-035050-5413-000-000-	6/13/2023 2023/06	200.00	5,697.38	ESTIMATED FREIGHT CHARGES

0022969	007692	EAST COAST EMERGENCY VEHI	4010-035050-8005-000-000-	5/03/2023 2023/05	10,155.00		WHELEN EMERGENCY
0022969	007692	EAST COAST EMERGENCY VEHI	4010-035050-8005-000-000-	5/03/2023 2023/05	2,809.27		HAVIS & FORD PRODUCTS
0022969	007692	EAST COAST EMERGENCY VEHI	4010-035050-8005-000-000-	5/03/2023 2023/05	2,039.95		XANIREX, KUSSMAL, WESTIN ITEMS
0022969	007692	EAST COAST EMERGENCY VEHI	4010-035050-8005-000-000-	5/03/2023 2023/05	5,123.10		TRUCK VAULT, SLIDE MASTER ITEMS
0022969	007692	EAST COAST EMERGENCY VEHI	4010-035050-8005-000-000-	5/03/2023 2023/05	4,500.00		ARE ITEMS
0022969	007692	EAST COAST EMERGENCY VEHI	4010-035050-8005-000-000-	5/03/2023 2023/05	1,025.00		MISC ITEMS, FREIGHT
0022969	007692	EAST COAST EMERGENCY VEHI	4010-035050-8005-000-000-	5/03/2023 2023/05	9,100.00	34,752.32	LABOR CHARGES

0022989	007602	SPEC RESCUE INTERNATIONAL	4010-035050-8009-000-000-	5/31/2023 2023/05	8,064.10		PARATECH HYDRAFUSION ACME
0022989	007602	SPEC RESCUE INTERNATIONAL	4010-035050-8009-000-000-	5/31/2023 2023/05	7,964.90		HIGHWAY VSK
0022989	007602	SPEC RESCUE INTERNATIONAL	4010-035050-8009-000-000-	5/31/2023 2023/05	866.60		PARATECH - CONIOLR BASE
0022989	007602	SPEC RESCUE INTERNATIONAL	4010-035050-8009-000-000-	5/31/2023 2023/05	76.57		PARATECH NIPPLE AND GLAD HAND
0022989	007602	SPEC RESCUE INTERNATIONAL	4010-035050-8009-000-000-	5/31/2023 2023/05	2,780.84		LONGSHORE SIRUT 406
0022989	007602	SPEC RESCUE INTERNATIONAL	4010-035050-8009-000-000-	5/31/2023 2023/05	3,386.44		LONGSHORE SIRUT 610
0022989	007602	SPEC RESCUE INTERNATIONAL	4010-035050-8009-000-000-	5/31/2023 2023/05	991.92		LONGSHORE EXTENSION 235
0022989	007602	SPEC RESCUE INTERNATIONAL	4010-035050-8009-000-000-	5/31/2023 2023/05	1,404.34		LONGSHORE EXTENSION 435
0022989	007602	SPEC RESCUE INTERNATIONAL	4010-035050-8009-000-000-	5/31/2023 2023/05	809.89	26,345.60	SHIPPING - GOUND

0022999	009425	STRYKER MEDICAL	4010-035050-8009-000-000-	6/15/2023 2023/06	37,380.04		99576-000063 LUCUS 3
0022999	009425	STRYKER MEDICAL	4010-035050-8009-000-000-	6/15/2023 2023/06	79,474.30	116,854.34	LIFEPAK 15

DEPARIMENT TOTAL- -----

AP250 7/26/2023		COUNTY OF FREDERICK VA.		OPEN PURCHASE ORDERS		* OPEN *		PAGE 5		
PERIOD-	- 2023/06									
PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$			APPRVD BY	FO Description	
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0022797	011971	RADIO SOURCE LLC	4010-035060-8003-000-000-	2/22/2022 2022/02	26,000.00				EMERGENCY RADIO EQUIPMENT	
0022797	011971	RADIO SOURCE LLC	4010-035060-8003-000-000-	2/22/2022 2022/02	5,000.00				LIFT	
0022797	011971	RADIO SOURCE LLC	4010-035060-8003-000-000-	5/03/2023 2023/05	9,000.00		40,000.00		RELOCATION OF CANARY ANIENNA &	

						DEPARTMENT TOTAL-	-----			
							40,000.00 *			
0023004	002668	R K CHEVROLET INC	4010-043010-8005-000-000-	6/22/2023 2023/06	43,965.00				2023 CHEVROLET SILVERADO TRUCK	
0023004	002668	R K CHEVROLET INC	4010-043010-8005-000-000-	7/12/2023 2023/06	43,965.00-		.00			

						DEPARTMENT TOTAL-	-----			
							.00 *			
0023005	000625	CONSOLIDATED ELECTRIC	4010-043040-3004-000-090-	6/23/2023 2023/06	7,350.00		7,350.00		POLE SERVICE INSTALLATION @	
0022837	009762	VIRGINIA RIGGERS INC	4010-043040-8011-000-000-	5/24/2022 2022/05	37,268.00		37,268.00		ROOFTOP COOLING TOWER SUPPORT	
0022904	012227	CS JACKSON LLC	4010-043040-8900-000-021-	11/09/2022 2022/11	116,706.00				VEHICLE EXHAUST REMOVAL SYSTEM	
0022904	012227	CS JACKSON LLC	4010-043040-8900-000-021-	11/09/2022 2022/11	28,320.00				PROJECT CONTINGENCY	
0022904	012227	CS JACKSON LLC	4010-043040-8900-000-021-	4/21/2023 2023/04	61,446.00-					
0022904	012227	CS JACKSON LLC	4010-043040-8900-000-021-	5/02/2023 2023/05	1,896.00				DUAL NOZZLES, LABOR & SHIPPING	
0022904	012227	CS JACKSON LLC	4010-043040-8900-000-021-	5/08/2023 2023/05	61,446.00					
0022904	012227	CS JACKSON LLC	4010-043040-8900-000-021-	6/27/2023 2023/06	61,446.00-				RETURNED ACH REISSUED TREAS CHK	
0022904	012227	CS JACKSON LLC	4010-043040-8900-000-021-	7/24/2023 2023/06	57,156.00-					
0022904	012227	CS JACKSON LLC	4010-043040-8900-000-021-	7/24/2023 2023/06	28,320.00-		.00			

						DEPARTMENT TOTAL-	-----			
							44,618.00 *			
0022966	010071	EMPIRE PRINTING LLC	4010-071040-5410-000-000-	5/02/2023 2023/05	759.60				LIFEGUARD UNIFORMS	
0022966	010071	EMPIRE PRINTING LLC	4010-071040-5410-000-000-	5/02/2023 2023/05	708.00				LIFEGUARD UNIFORMS/TANKS	
0022966	010071	EMPIRE PRINTING LLC	4010-071040-5410-000-000-	5/02/2023 2023/05	2,215.50				BASICREC-KID'S CAMP SHIRTS	
0022966	010071	EMPIRE PRINTING LLC	4010-071040-5410-000-000-	5/02/2023 2023/05	1,278.00				YOUTH TRI SHIRTS	
0022966	010071	EMPIRE PRINTING LLC	4010-071040-5410-000-000-	5/02/2023 2023/05	1,499.40				SUMMER BASKETBALL UNIFORMS	
0022966	010071	EMPIRE PRINTING LLC	4010-071040-5410-000-000-	5/02/2023 2023/05	435.50				RUN AT THE TOP	
0022966	010071	EMPIRE PRINTING LLC	4010-071040-5410-000-000-	5/02/2023 2023/05	1,899.00				SUMMER CAMP SHIRTS	
0022966	010071	EMPIRE PRINTING LLC	4010-071040-5410-000-000-	5/02/2023 2023/05	1,139.40				SWIM TEAM UNIFORMS	
0022966	010071	EMPIRE PRINTING LLC	4010-071040-5410-000-000-	5/02/2023 2023/05	1,341.34				BASICREC STAFF SHIRTS	
0022966	010071	EMPIRE PRINTING LLC	4010-071040-5410-000-000-	5/02/2023 2023/05	80.00				2 XL PRICING	
0022966	010071	EMPIRE PRINTING LLC	4010-071040-5410-000-000-	5/02/2023 2023/05	15.00				3 XL PRICING	
0022966	010071	EMPIRE PRINTING LLC	4010-071040-5410-000-000-	5/12/2023 2023/05	470.34				ADDITIONAL SHIRTS/BASICREC STA	
0022966	010071	EMPIRE PRINTING LLC	4010-071040-5410-000-000-	5/12/2023 2023/05	20.00				BASICREC STAFF SHIRTS	
0022966	010071	EMPIRE PRINTING LLC	4010-071040-5410-000-000-	5/12/2023 2023/05	12.00				BASICREC STAFF SHIRTS	
0022966	010071	EMPIRE PRINTING LLC	4010-071040-5410-000-000-	5/15/2023 2023/05	333.90				RICHARDSON TRUCKER SNAPBACK	
0022966	010071	EMPIRE PRINTING LLC	4010-071040-5410-000-000-	6/05/2023 2023/06	189.90				SWIM TEAM UNIFORMS	
0022966	010071	EMPIRE PRINTING LLC	4010-071040-5410-000-000-	6/06/2023 2023/06	416.50				SUMMER BASKETBALL UNIFORMS	
0022966	010071	EMPIRE PRINTING LLC	4010-071040-5410-000-000-	6/13/2023 2023/06	50.64				ADDITIONAL SHIRTS/CAMP STAFF	
0022966	010071	EMPIRE PRINTING LLC	4010-071040-5410-000-000-	6/13/2023 2023/06	13.69				SHIPPING FOR STAFF UNIFORMS	
0022966	010071	EMPIRE PRINTING LLC	4010-071040-5410-000-000-	6/15/2023 2023/06	1,772.40				ADDITIONAL SHIRTS/CAMP BASICRE	

AP250 7/26/2023		COUNTY OF FREDERICK VA.		OPEN PURCHASE ORDERS		* OPEN *		PAGE 6		
PERIOD-	- 2023/06									
FO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$			APPRVD BY	FO Description	
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0022966	010071	EMPIRE PRINTING LLC	4010-071040-5410-000-000-	7/19/2023 2023/06	2,215.50-					
0022966	010071	EMPIRE PRINTING LLC	4010-071040-5410-000-000-	7/19/2023 2023/06	10,599.77-	1,834.84				

						DEPARTMENT TOTAL-	-----			
							1,834.84 *			
0022966	010071	EMPIRE PRINTING LLC	4010-071090-5410-000-000-	7/19/2023 2023/06	166.95-	166.95-				

0022891	002497	TURF EQUIPMENT & SUPPLY	4010-071090-8001-000-000-	9/28/2022 2022/09	45,763.36	45,763.36			TORO MULTI PRO 1750 SPRAY RIG	

0022892	011051	DEERE & COMPANY	4010-071090-8001-000-000-	9/28/2022 2022/09	69,491.73				JOHN DEERE 1600 WIDE AREA	
0022892	011051	DEERE & COMPANY	4010-071090-8001-000-000-	4/24/2023 2023/04	69,491.73-	.00			JOHN DEERE 1600 WIDE AREA MOWE	

0022924	000708	MIRACLE RECREATION	4010-071090-8900-000-000-	12/28/2022 2022/12	276,953.00	276,953.00			PLAYGROUD EQUIPMENT & INSTALL-	

0022953	012318	PLAYPOWER LT FARMINGTON I	4010-071090-8900-000-000-	3/21/2023 2023/03	86,324.83	86,324.83			PLAYGROUND EQUIPMENT & INSTALL	

0023003	003172	NATIONAL FOOLS OF	4010-071090-8900-000-000-	6/21/2023 2023/06	55,000.00	55,000.00			MASON WATER SLIDE	

						DEPARTMENT TOTAL-	-----			
							463,874.24 *			
0022966	010071	EMPIRE PRINTING LLC	4010-071100-5410-000-000-	7/19/2023 2023/06	166.95-	166.95-				

0022892	011051	DEERE & COMPANY	4010-071100-8001-000-000-	9/28/2022 2022/09	69,491.73				JOHN DEERE 1600 WIDE AREA MOWE	
0022892	011051	DEERE & COMPANY	4010-071100-8001-000-000-	4/24/2023 2023/04	69,491.73	138,983.46			JOHN DEERE 1600 WIDE AREA MOWE	

0022976	003097	JUDY EXCAVATING AND	4010-071100-8900-000-000-	5/18/2023 2023/05	28,490.50	28,490.50			SHERANDO PARK FIELD LEVELING	

0023003	003172	NATIONAL FOOLS OF	4010-071100-8900-000-000-	6/21/2023 2023/06	55,000.00	55,000.00			MASON WATER SLIDE	

						DEPARTMENT TOTAL-	-----			
							222,307.01 *			
						FUND TOTAL-	-----			
							2,004,648.83 *			
0022963	006308	ALLIANCE MATERIAL HANDLIN	4011-033010-3004-000-003-	4/19/2023 2023/04	9,975.00				PROVIDE & INSTALL NEW ROLLING	
0022963	006308	ALLIANCE MATERIAL HANDLIN	4011-033010-3004-000-003-	7/12/2023 2023/06	10,170.00-					
0022963	006308	ALLIANCE MATERIAL HANDLIN	4011-033010-3004-000-003-	7/12/2023 2023/06	195.00	.00				

AP250	7/26/2023	COUNTY OF FREDERICK VA.	OPEN PURCHASE ORDERS	* OPEN *	PAGE 7		
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PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	APPRVD BY	PO Description
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0022951	009804	MILLERS SUPPLIES AT WORK	4011-033010-5401-000-000-	3/06/2023 2023/03	7,460.44		HON OFFICE FURNITURE & INSTALL
0022951	009804	MILLERS SUPPLIES AT WORK	4011-033010-5401-000-000-	3/06/2023 2023/03	660.00		SHIPPING
0022951	009804	MILLERS SUPPLIES AT WORK	4011-033010-5401-000-000-	7/19/2023 2023/06	8,120.44-		.00
0022856	012088	MOBILE COMMUNICATIONS AWE	4011-033010-5409-000-000-	6/24/2022 2022/06	180,069.02		MOBILE SECURITY COMMUNICATIONS
0022856	012088	MOBILE COMMUNICATIONS AWE	4011-033010-5409-000-000-	5/18/2023 2023/05	145,317.04-		34,751.98
0022949	004082	TOWN POLICE SUPPLY	4011-033010-5409-000-000-	3/03/2023 2023/03	7,722.00		GLOCK, 17 GEN 5 MOS,
0022949	004082	TOWN POLICE SUPPLY	4011-033010-5409-000-000-	3/03/2023 2023/03	2,096.10		TRIJICCON HD NIGHT SIGHT
0022949	004082	TOWN POLICE SUPPLY	4011-033010-5409-000-000-	4/20/2023 2023/04	2,096.10-		7,722.00
0022954	008568	ATLANTIC TACTICAL INC	4011-033010-5409-000-000-	3/22/2023 2023/03	18,032.00		SAFARILAND EXT CARRIERS BLACK
0022954	008568	ATLANTIC TACTICAL INC	4011-033010-5409-000-000-	3/22/2023 2023/03	69,930.00		SAFARILAND LEVEL 2-SPIKE 2 A7-
0022954	008568	ATLANTIC TACTICAL INC	4011-033010-5409-000-000-	3/22/2023 2023/03	1,960.00		SAFARILAND SOFT TRALUMA PLATE
0022954	008568	ATLANTIC TACTICAL INC	4011-033010-5409-000-000-	3/22/2023 2023/03	490.00		SAFARILAND ID PATCH
0022954	008568	ATLANTIC TACTICAL INC	4011-033010-5409-000-000-	3/22/2023 2023/03	303.24		NAME TAPE
0022954	008568	ATLANTIC TACTICAL INC	4011-033010-5409-000-000-	3/22/2023 2023/03	148.20		SEW ON VELCRO
0022977	004082	TOWN POLICE SUPPLY	4011-033010-5409-000-000-	5/23/2023 2023/05	7,722.00		GLOCK, 17 GEN 5 MOS, 9MM,
0022977	004082	TOWN POLICE SUPPLY	4011-033010-5409-000-000-	5/23/2023 2023/05	2,096.10		TRIJICCON HD NIGHT SIGHT,
0022974	012345	COMPONENT FABRICATORS INC	4011-033010-8001-000-000-	5/15/2023 2023/05	6,458.33		CABLE CROSSOVER PLUS
0022974	012345	COMPONENT FABRICATORS INC	4011-033010-8001-000-000-	5/15/2023 2023/05	626.00		960 - WS WEIGHTS
0022974	012345	COMPONENT FABRICATORS INC	4011-033010-8001-000-000-	7/12/2023 2023/06	7,084.33-		.00
0023002	007981	WINCHESTER RESTAURANT	4011-033010-8001-000-000-	6/20/2023 2023/06	24,785.00		TILTING SKILLET BRAISING PAN,
0023002	007981	WINCHESTER RESTAURANT	4011-033010-8001-000-000-	6/20/2023 2023/06	187.00		GAS CONNECTOR HOSE KIT/
0023002	007981	WINCHESTER RESTAURANT	4011-033010-8001-000-000-	6/20/2023 2023/06	250.00		DELIVERY
0023002	007981	WINCHESTER RESTAURANT	4011-033010-8001-000-000-	6/20/2023 2023/06	325.00		25,547.00
0022965	012331	SPACEWORX INC	4011-033010-8002-000-000-	4/24/2023 2023/04	39,800.00		DURAWAITE - DOUBLE CUSTOM SIZE
0022965	012331	SPACEWORX INC	4011-033010-8002-000-000-	4/24/2023 2023/04	5,950.00		DURAWAITE SINGLE BOOTH
0022965	012331	SPACEWORX INC	4011-033010-8002-000-000-	4/24/2023 2023/04	4,770.00		CENTER TABLE AND STOOL SET
0022965	012331	SPACEWORX INC	4011-033010-8002-000-000-	4/24/2023 2023/04	3,196.00		FIRESHIELD FIRE
0022965	012331	SPACEWORX INC	4011-033010-8002-000-000-	4/24/2023 2023/04	3,750.00		DELIVERY AND INSTALLATION
0022965	012331	SPACEWORX INC	4011-033010-8002-000-000-	4/24/2023 2023/04	799.00		DELIVERY AND INSTALLATION
0022965	012331	SPACEWORX INC	4011-033010-8002-000-000-	4/24/2023 2023/04	1,350.00		DELIVERY AND INSTALLATION
0022965	012331	SPACEWORX INC	4011-033010-8002-000-000-	4/24/2023 2023/04	570.00		LOCKING COUNTERTOPS
0022965	012331	SPACEWORX INC	4011-033010-8002-000-000-	4/24/2023 2023/04	2,740.00		TV PROTECTION ENCLOSURES
0022965	012331	SPACEWORX INC	4011-033010-8002-000-000-	4/24/2023 2023/04	555.00		63,480.00
0022956	010383	HALL AUTOMOTIVE LLC	4011-033010-8005-000-000-	3/29/2023 2023/03	59,950.55		2023 DODGE DURANGO W/OPTIONS
0022967	010383	HALL AUTOMOTIVE LLC	4011-033010-8005-000-000-	5/02/2023 2023/05	49,885.99		2023 OR NEWER DODGE DURANGO
0022975	009558	PATRIOT FIRE & SECURITY L	4011-033010-8009-000-000-	5/18/2023 2023/05	108,815.15		108,815.15
							UPGRADE EXISTING FIRE ALARM

DEPARTMENT TOTAL- -----
450,834.21 *

FUND TOTAL- -----
450,834.21 *

0022754	011840	E F JOHNSON COMPANY	4026-012260-8003-000-000-	8/26/2021	2021/08	2,000,741.10		E25 RADIO SYSTEM
0022754	011840	E F JOHNSON COMPANY	4026-012260-8003-000-000-	8/26/2021	2021/08	.01		E25 RADIO SYSTEM
0022754	011840	E F JOHNSON COMPANY	4026-012260-8003-000-000-	9/07/2021	2021/09	2,000,741.10-		
0022754	011840	E F JOHNSON COMPANY	4026-012260-8003-000-000-	11/03/2021	2021/11	2,000,741.09		RADIO PROJECT
0022754	011840	E F JOHNSON COMPANY	4026-012260-8003-000-000-	11/03/2021	2021/11	6,002,271.30		RADIO PROJECT
0022754	011840	E F JOHNSON COMPANY	4026-012260-8003-000-000-	11/03/2021	2021/11	4,001,494.20		RADIO PROJECT
0022754	011840	E F JOHNSON COMPANY	4026-012260-8003-000-000-	11/03/2021	2021/11	2,000,741.10		RADIO PROJECT
0022754	011840	E F JOHNSON COMPANY	4026-012260-8003-000-000-	11/03/2021	2021/11	2,000,741.10		RADIO PROJECT
0022754	011840	E F JOHNSON COMPANY	4026-012260-8003-000-000-	11/03/2021	2021/11	2,000,741.10		RADIO PROJECT
0022754	011840	E F JOHNSON COMPANY	4026-012260-8003-000-000-	3/23/2023	2023/03	1,000,000.00-		
0022754	011840	E F JOHNSON COMPANY	4026-012260-8003-000-000-	5/10/2023	2023/05	1,000,741.10	16,005,988.80	

0022813	011840	E F JOHNSON COMPANY	4026-012260-8003-000-000-	3/23/2022	2022/03	14,000.00		LEATHER CASES
0022813	011840	E F JOHNSON COMPANY	4026-012260-8003-000-000-	3/23/2022	2022/03	238.80		KVL4000 VOICE KEY CABLE
0022813	011840	E F JOHNSON COMPANY	4026-012260-8003-000-000-	3/23/2022	2022/03	238.80		KVL4000 VOICE KEY CABLE
0022813	011840	E F JOHNSON COMPANY	4026-012260-8003-000-000-	3/23/2022	2022/03	11,059.20	25,536.80	LI-ION BATTERY,

0022995	011577	SKOVIEV TREE EXPERTS LLC	4026-012260-8003-000-000-	6/08/2023	2023/06	7,300.00		TREE REMOVAL AT PUBLIC SAFETY
0022995	011577	SKOVIEV TREE EXPERTS LLC	4026-012260-8003-000-000-	7/11/2023	2023/06	7,300.00-	.00	

0022841	009070	DISYS SOLUTIONS INC	4026-012260-8800-000-004-	6/06/2022	2022/06	14,957.97		VOID, SWITCH+FIREWALL
0022841	009070	DISYS SOLUTIONS INC	4026-012260-8800-000-004-	11/21/2022	2022/11	1,923.60-		
0022841	009070	DISYS SOLUTIONS INC	4026-012260-8800-000-004-	5/10/2023	2023/05	2,823.34-		
0022841	009070	DISYS SOLUTIONS INC	4026-012260-8800-000-004-	5/22/2023	2023/05	2,792.77-		
0022841	009070	DISYS SOLUTIONS INC	4026-012260-8800-000-004-	6/06/2023	2023/06	1,210.79-	6,207.47	

0022902	008112	NEXT GENERATION SECURITY	4026-012260-8800-000-004-	11/03/2022	2022/11	12,235.46		CARD READER, REX, DOOR
0022902	008112	NEXT GENERATION SECURITY	4026-012260-8800-000-004-	11/03/2022	2022/11	8,914.80	21,150.26	LABOR TO COMPLETE INSTALL

0022913	008338	KEE CONSTRUCTION SERVICES	4026-012260-8800-000-004-	11/29/2022	2022/11	489,766.48		VOIET REGISTRAR RENOVATION AT
0022913	008338	KEE CONSTRUCTION SERVICES	4026-012260-8800-000-004-	12/08/2022	2022/12	106,222.62-		
0022913	008338	KEE CONSTRUCTION SERVICES	4026-012260-8800-000-004-	1/25/2023	2023/01	14,480.00		CHANGE ORDER #1
0022913	008338	KEE CONSTRUCTION SERVICES	4026-012260-8800-000-004-	2/06/2023	2023/02	91,582.41-		
0022913	008338	KEE CONSTRUCTION SERVICES	4026-012260-8800-000-004-	2/06/2023	2023/02	34,484.30-		
0022913	008338	KEE CONSTRUCTION SERVICES	4026-012260-8800-000-004-	2/23/2023	2023/02	66,270.95-		
0022913	008338	KEE CONSTRUCTION SERVICES	4026-012260-8800-000-004-	4/03/2023	2023/04	12,594.12		CHANGE ORDER #2
0022913	008338	KEE CONSTRUCTION SERVICES	4026-012260-8800-000-004-	4/07/2023	2023/04	29,211.86-		
0022913	008338	KEE CONSTRUCTION SERVICES	4026-012260-8800-000-004-	6/23/2023	2023/06	19,347.13-		
0022913	008338	KEE CONSTRUCTION SERVICES	4026-012260-8800-000-004-	6/23/2023	2023/06	59,460.45-		
0022913	008338	KEE CONSTRUCTION SERVICES	4026-012260-8800-000-004-	6/23/2023	2023/06	39,444.05-		
0022913	008338	KEE CONSTRUCTION SERVICES	4026-012260-8800-000-004-	7/24/2023	2023/06	6,713.44-	64,103.39	

DEPARTMENT TOTAL- -----
16,122,986.72 *

FUND TOTAL- -----
16,122,986.72 *

0023008	006204	W-L CONSTRUCTION & PAVING	4027-012270-5413-000-006-	6/30/2023	2023/06	2,870,106.64	2,870,106.64	RENAISSANCE DRIVE EXTENSION
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AP250 7/26/2023		COUNTY OF FREDERICK VA.		OPEN PURCHASE ORDERS		* OPEN *		PAGE 8		
PERIOD-	- 2023/06									
FO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$		APPRVD BY	FO Description		
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0022948	006523	ZMM ARCHITECTS AND ENGINE	4027-012270-5413-000-014-	3/02/2023 2023/03	32,500.00					VDOT APPLICATION ASSISTANCE
0022948	006523	ZMM ARCHITECTS AND ENGINE	4027-012270-5413-000-014-	6/06/2023 2023/06	6,500.00					ZMM
0022948	006523	ZMM ARCHITECTS AND ENGINE	4027-012270-5413-000-014-	6/23/2023 2023/06	3,250.00-					
0022948	006523	ZMM ARCHITECTS AND ENGINE	4027-012270-5413-000-014-	6/23/2023 2023/06	5,750.00-					
0022948	006523	ZMM ARCHITECTS AND ENGINE	4027-012270-5413-000-014-	7/24/2023 2023/06	3,000.00-	27,000.00				

0022877	006523	ZMM ARCHITECTS AND ENGINE	4027-012270-5413-000-015-	8/29/2022 2022/08	3,000.00					ROUTE 522/GAINESBORO ROAD
0022877	006523	ZMM ARCHITECTS AND ENGINE	4027-012270-5413-000-015-	8/29/2022 2022/08	72,000.00					522/GAINESBORO ROAD --
0022877	006523	ZMM ARCHITECTS AND ENGINE	4027-012270-5413-000-015-	9/07/2022 2022/09	.00					ROUTE 522/GAINESBORO ROAD --
0022877	006523	ZMM ARCHITECTS AND ENGINE	4027-012270-5413-000-015-	9/21/2022 2022/09	3,000.00-					
0022877	006523	ZMM ARCHITECTS AND ENGINE	4027-012270-5413-000-015-	2/06/2023 2023/02	2,000.00-					
0022877	006523	ZMM ARCHITECTS AND ENGINE	4027-012270-5413-000-015-	2/06/2023 2023/02	8,000.00-					
0022877	006523	ZMM ARCHITECTS AND ENGINE	4027-012270-5413-000-015-	2/06/2023 2023/02	5,000.00-					
0022877	006523	ZMM ARCHITECTS AND ENGINE	4027-012270-5413-000-015-	2/23/2023 2023/02	1,000.00-					
0022877	006523	ZMM ARCHITECTS AND ENGINE	4027-012270-5413-000-015-	6/23/2023 2023/06	3,000.00-	53,000.00				

0022942	000190	NORTHERN SHEN VALLEY	4027-012270-5413-000-017-	2/16/2023 2023/02	374,585.61					ROUTE 37 EAST COMPREHENSIVE
0022942	000190	NORTHERN SHEN VALLEY	4027-012270-5413-000-017-	5/22/2023 2023/05	23,836.43-					
0022942	000190	NORTHERN SHEN VALLEY	4027-012270-5413-000-017-	6/06/2023 2023/06	11,912.10-	338,837.08				

										DEPARTMENT TOTAL-
										3,288,943.72 *
										FUND TOTAL-
										3,288,943.72 *
0022998	009425	STRYKER MEDICAL	4030-013300-3004-000-001-	6/13/2023 2023/06	30,000.00					PROCARE LIFEPAK 15 PREVENTIVE
0022998	009425	STRYKER MEDICAL	4030-013300-3004-000-001-	7/19/2023 2023/06	30,000.00-	.00				

0022908	009425	STRYKER MEDICAL	4030-013300-8009-000-000-	11/21/2022 2022/11	37,531.75					99577-001588--LIFEPAK 15
0022908	009425	STRYKER MEDICAL	4030-013300-8009-000-000-	11/21/2022 2022/11	4,000.00-	33,531.75				TRADE-IN-STRYKER LP15V1

										DEPARTMENT TOTAL-
										33,531.75 *
										FUND TOTAL-
										33,531.75 *
0023000	012372	WEST METRO AVIATION LLC	4085-081030-8001-000-000-	6/15/2023 2023/06	6,095.81					AIRCRAFT RECOVERY DOLLY
0023000	012372	WEST METRO AVIATION LLC	4085-081030-8001-000-000-	7/11/2023 2023/06	6,095.81-	.00				

0023001	012369	RELIANCE ROOFING AND WATE	4085-081030-8001-000-000-	6/15/2023 2023/06	8,450.00	8,450.00				HANGAR ROOF REPAIRS

0023007	012381	FLOOR COATINGS ETC INC	4085-081030-8800-000-000-	6/26/2023 2023/06	73,000.00	73,000.00				REHABILITATE EXISTING URETHANE

PERIOD- - 2023/06

PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	APPRVD BY	PO Description
0022776	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-172-	11/10/2021 2021/11	467,800.00		CONSTRUCTION ADMIN - PHASE 1
0022776	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-172-	11/22/2021 2021/11	13,158.99-		
0022776	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-172-	12/21/2021 2021/12	1,715.50-		
0022776	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-172-	2/07/2022 2022/02	1,722.30-		
0022776	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-172-	2/22/2022 2022/02	6,001.74-		
0022776	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-172-	3/21/2022 2022/03	7,222.35-		
0022776	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-172-	5/06/2022 2022/05	5,699.48-		
0022776	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-172-	5/20/2022 2022/05	4,972.39-		
0022776	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-172-	7/12/2022 2022/06	14,689.35-		
0022776	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-172-	7/25/2022 2022/06	53,572.12-		
0022776	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-172-	8/22/2022 2022/08	61,628.84-		
0022776	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-172-	10/07/2022 2022/10	78,204.38-		
0022776	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-172-	11/04/2022 2022/11	38,186.35-		
0022776	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-172-	11/21/2022 2022/11	23,155.67-		
0022776	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-172-	1/06/2023 2023/01	49,591.50-		
0022776	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-172-	2/06/2023 2023/02	21,042.60-		
0022776	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-172-	2/23/2023 2023/02	2,558.59-		
0022776	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-172-	3/23/2023 2023/03	21,325.09-		
0022776	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-172-	5/10/2023 2023/05	6,737.54-		
0022776	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-172-	7/24/2023 2023/06	7,147.57-		49,467.65

0022774	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-174-	11/08/2021 2021/11	242,000.00		TO COVER DESIGN COSTS
0022774	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-174-	12/21/2021 2021/12	6,870.50-		
0022774	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-174-	7/25/2022 2022/06	3,864.54-		
0022774	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-174-	8/22/2022 2022/08	2,772.22-		
0022774	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-174-	10/07/2022 2022/10	9,043.34-		
0022774	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-174-	11/04/2022 2022/11	9,791.64-		
0022774	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-174-	11/21/2022 2022/11	22,875.26-		
0022774	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-174-	1/06/2023 2023/01	25,570.15-		
0022774	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-174-	2/06/2023 2023/02	57,886.46-		
0022774	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-174-	2/23/2023 2023/02	23,201.33-		
0022774	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-174-	3/23/2023 2023/03	30,493.31-		
0022774	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-174-	5/10/2023 2023/05	31,572.53-		
0022774	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-174-	5/22/2023 2023/05	16,316.26-		
0022774	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-174-	7/24/2023 2023/06	1,226.16-		
0022774	003802	DELTA AIRPORT CONSULTANIS	4085-081030-8801-000-174-	7/24/2023 2023/06	516.30-		.00

0022910	011739	AECOM TECHNICAL SERVICES	4085-081030-8801-000-202-	11/28/2022 2022/11	787,640.93		CONSTRUCTION ADMIN SERVICES
0022910	011739	AECOM TECHNICAL SERVICES	4085-081030-8801-000-202-	2/23/2023 2023/02	18,875.82-		
0022910	011739	AECOM TECHNICAL SERVICES	4085-081030-8801-000-202-	5/10/2023 2023/05	9,547.35-		
0022910	011739	AECOM TECHNICAL SERVICES	4085-081030-8801-000-202-	5/10/2023 2023/05	26,310.14-		
0022910	011739	AECOM TECHNICAL SERVICES	4085-081030-8801-000-202-	6/06/2023 2023/06	29,060.42-		
0022910	011739	AECOM TECHNICAL SERVICES	4085-081030-8801-000-202-	6/23/2023 2023/06	37,035.81-		
0022910	011739	AECOM TECHNICAL SERVICES	4085-081030-8801-000-202-	7/24/2023 2023/06	88,530.13-		578,281.26

0022922	012236	G-W MANAGEMENT SERVICES L	4085-081030-8801-000-202-	12/16/2022 2022/12	211,901.00		CONSTRUCTION OF NEW AIRPORT
0022922	012236	G-W MANAGEMENT SERVICES L	4085-081030-8801-000-202-	12/16/2022 2022/12	9,999,999.00		LINE #2
0022922	012236	G-W MANAGEMENT SERVICES L	4085-081030-8801-000-202-	6/23/2023 2023/06	432,275.41-		
0022922	012236	G-W MANAGEMENT SERVICES L	4085-081030-8801-000-202-	7/24/2023 2023/06	264,665.25-		9,514,959.34

0022820	003868	FERRY ENGINEERING CO INC	4085-081030-8801-000-203-	4/21/2022 2022/04	1,453,976.00		TERMINAL SITE WORK PHASE 2
0022820	003868	FERRY ENGINEERING CO INC	4085-081030-8801-000-203-	6/23/2022 2022/06	242,967.53-		
0022820	003868	FERRY ENGINEERING CO INC	4085-081030-8801-000-203-	7/25/2022 2022/06	391,494.51-		

AP250 7/26/2023
 PERIOD- - 2023/06

COUNTY OF FREDERICK VA.

OPEN PURCHASE ORDERS

* OPEN *

PAGE 10

FO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	APPRVD BY	FO Description
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0022820	003868	PERRY ENGINEERING CO INC	4085-081030-8801-000-203-	8/22/2022 2022/08	149,922.62-		
0022820	003868	PERRY ENGINEERING CO INC	4085-081030-8801-000-203-	9/21/2022 2022/09	167,126.55-		
0022820	003868	PERRY ENGINEERING CO INC	4085-081030-8801-000-203-	4/07/2023 2023/04	47,224.50-		455,240.29

0022821	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-203-	4/21/2022 2022/04	241,000.00		TERMINAL SITE WORK PHASE 2
0022821	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-203-	5/20/2022 2022/05	20,956.01-		
0022821	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-203-	7/12/2022 2022/06	11,312.91-		
0022821	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-203-	8/08/2022 2022/08	32,242.05-		
0022821	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-203-	11/04/2022 2022/11	40,078.30-		
0022821	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-203-	11/04/2022 2022/11	3,728.63-		
0022821	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-203-	11/21/2022 2022/11	2,287.22-		
0022821	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-203-	1/06/2023 2023/01	607.69-		
0022821	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-203-	2/06/2023 2023/02	1,098.34-		
0022821	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-203-	2/23/2023 2023/02	1,417.87-		
0022821	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-203-	3/23/2023 2023/03	2,699.74-		
0022821	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-203-	5/10/2023 2023/05	3,696.39-		
0022821	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-203-	5/22/2023 2023/05	1,212.35-		
0022821	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-203-	7/11/2023 2023/06	5,527.85-		
0022821	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-203-	7/24/2023 2023/06	3,415.73-		110,718.92

DEPARTMENT TOTAL-						-----	
						10,790,117.46 *	
FUND TOTAL-						-----	
						10,790,117.46 *	

						32,691,062.69 *	



Frederick County Public Schools

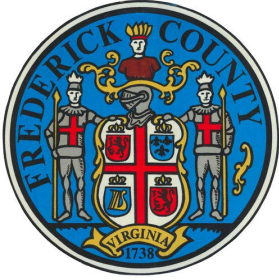
Executive Director of Finance

Patty Camery
cameryp@fcpsk12.net

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

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

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



Finance Committee
Agenda Item Detail
Meeting Date: October 4, 2023
Agenda Section: Items For Information Only

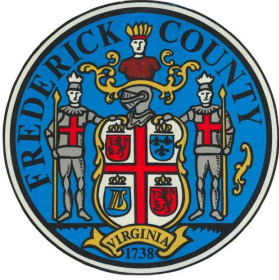
Title: The Finance Director provides a General Fund Unreserved Fund Balance report ending September 30, 2023.

Attachments:

[FinCmte20231004FundBalSept23.pdf](#)

County of Frederick, VA
Report on Unreserved Fund Balance
Ending September 30, 2023

Unreserved Fund Balance, Beginning of Year, July 1, 2023	66,202,292
 Prior Year Funding & Carryforward Amounts	
Correct PEG fund reserve	41,195
C/F COR CAMA project	(168,160)
C/F Fire Company Capital	(190,365)
C/F forfeited asset funds	(163,446)
VJCCA return upsent FY22 funds	(30,440)
C/F COR ChangeFinder project	(20,500)
C/F Abrams Creek project	(1,040,687)
C/F Pickleball courts project	(130,510)
C/F Maintenance projects	(11,684)
	(1,714,596)
 Other Funding / Adjustments	
COR refund - R&R Reinforcing Inc.	(12,712)
VDEM grant unbudgeted revenue	57,868
SRO grant unbudgeted revenue	53,628
Reduce NRADC budget local portion	112,737
	211,521
 Fund Balance, Septetmber 30, 2023	 64,699,216



Finance Committee
Agenda Item Detail
Meeting Date: October 4, 2023
Agenda Section: AUDIT COMMITTEE

Title: Megan Argenbright with Brown, Edwards & Company was present to discuss the completed August 31, 2022 and February 28, 2023 internal audits, as well as the August 31, 2023 internal audit that is currently in process.

Attachments:

[AuditCmte20231004InternalAudit20220831.pdf](#)
[AuditCmte20231004InternalAudit20230228.pdf](#)
[AuditCmte20231004BE2023EngagementLtr.pdf](#)

COUNTY OF FREDERICK, VIRGINIA

INTERNAL AUDIT ENGAGEMENT

AUGUST 31, 2022

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**INDEPENDENT ACCOUNTANT’S REPORT ON APPLYING
AGREED-UPON PROCEDURES**

Mr. Charles S. DeHaven, Jr.
Chairman of the Board of Supervisors
County of Frederick, Virginia

We have performed the procedures enumerated on pages 2 through 11 on selected accounting records and transactions of the County of Frederick, Virginia (the “County”) for the period March 1, 2022 to August 31, 2022. The County’s management is responsible for the accounting records and transactions.

The County has agreed to and acknowledged that the procedures performed are appropriate for their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings can be found on pages 2 through 14.

We were engaged by the County to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the County’s accounting records and transactions. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the County and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The entity’s responses, titled Corrective Action Plans, to our recommendations are included in this report. The responses were not subjected to the agreed-upon-procedures performed during our engagement and, accordingly, we express no opinion or report on them.

This report is intended solely for the information and use of the specified users listed above and is not intended to be and should not be used by anyone other than these specified parties.

Brown, Edwards & Company, S. L. P.

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
November 17, 2022

Your Success is Our Focus

COUNTY OF FREDERICK, VIRGINIA

PROCEDURES PERFORMED

Accounts Payable Disbursements (COUNTY)

Select a random sample of ten disbursements (of the ten disbursements, at least two for items between \$5,000 and \$70,000, two for items between \$2,000 and \$5,000, and one under \$2,000 each period and five disbursements in excess of \$70,000, if available) noting:

- Evidence of authorized departmental approval.
- Payee and amount agree to supporting documentation, i.e. invoice, purchase order, receiving documentation, as applicable.
- If prior to July 1, 2022:
 - If amount is between \$2,000 and \$4,999, there was documentation of three verbal quotes.
 - If amount is between \$5,000 and \$69,999, there was documentation of four written quotes.
 - If amount is greater than \$70,000, determine that there is evidence of public bid notice.
- If after July 1, 2022:
 - If amount is between \$5,000 and \$9,999, there was documentation of one written quote.
 - If amount is between \$10,000 and \$79,999 for professional services or if amount is between \$10,000 and \$99,999 for goods and nonprofessional services, eVA was used to publicly post request for quotes, unsealed bids or unsealed proposals, or in lieu of eVA, a rideable or cooperative contract was used.
 - If amount is greater than \$80,000 and for professional services, or if the amount is greater than \$100,000 and for goods and nonprofessional services, determine that there is evidence of public bid notice.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.

Using CAAT's, evaluate electronically all A/P cash disbursements for:

- Duplicate check numbers.
- Gap detection of check sequences.
- Duplicate payments (same date, payee, and amount).

Using CAAT's:

- Compare the most current to date vendor master listing to the most current to date employee master listing for vendors and employees with the same addresses and investigate those which had activity during the period under review.
- Examine vendors with the same address.
- Compare the current to date vendor master listing with the prior vendor master listing and examine ten new vendors for validity.

General Government Payroll (COUNTY)

Select a sample of five payroll disbursements noting:

- Rate of pay used to calculate gross pay agrees to authorize amount per Personal Action Form ("PA").
- Time is supported by an approved time card signed by the department head.
- Recalculate gross pay based on approved hours and rate of pay.
- Agree amount per cancelled check or voucher to payroll register.

COUNTY OF FREDERICK, VIRGINIA

PROCEDURES PERFORMED (Continued)

General Government Payroll (COUNTY) (Continued)

Select five new employees noting:

- Department head or supervisor has signed the PA form.
- Employee file contains an I-9 form.
- Data on the PA form agrees to the employee master file in the system.
- If individual is replacing someone in a budgeted position, test system to determine that former employee has been inactivated in the system.

Using CAAT's, compare employee payrolls from period to period and select five individuals whose gross pay changed and agree the change to personnel records.

Bank Reconciliations

Select one bank reconciliation during the period under review and perform the following:

- Compare the balance on the reconciliation to the general ledger.
- Examine fifteen treasurer checks and fifteen other checks shown as outstanding noting:
 - That payee is in compliance with County policy. (No checks written to cash or bearer)
 - The person signing the check is authorized to issue the check.
- Examine all outstanding checks greater than \$15,000 noting:
 - That payee is in compliance with County policy. (No checks written to cash or bearer)
 - The person signing the check is authorized to issue the check.
- Read the outstanding check schedule noting all checks outstanding for more than 217 days.
- Examine the bank statement for the following month to verify all deposits in transit cleared the bank.
- Examine all checks greater than \$15,000 and ten smaller checks that cleared the bank the first ten days in the subsequent month to proper inclusion/exclusion on the outstanding check list.
- Verify the clerical accuracy of the bank reconciliation.
- Agree the bank balance to the bank statement.
- Examine checks from the prior visit sample of checks that had not cleared the bank noting:
 - That payee is in compliance with County policy. (No checks written to cash on bearer)
 - The person signing the check is authorized to issue the check.

Treasurer's Checks

Select a sample of ten treasurer's checks noting:

- Evidence of authorized approval.
- Payee and amount agree to supporting documentation.

Abatements

Obtain an electronic file of abatements and select twenty abatements and agree to supporting documentation.

COUNTY OF FREDERICK, VIRGINIA

PROCEDURES PERFORMED (Continued)

Accounts Payable Disbursements (SCHOOLS)

Select a random sample of ten disbursements (of the ten disbursements, three will be for items greater than \$5,000, two for items under \$5,000, and five disbursements in excess of \$200,000) noting:

- Evidence of authorized departmental approval.
- Payee and amount agree to supporting documentation, i.e. invoice, purchase order, receiving documentation, as applicable.
- If amount is less than \$5,000, one quote was obtained.
- If amount is between \$5,000 and \$30,000, three verbal quotes were obtained.
- If the amount is between \$30,000 and \$200,000, four written quotes were obtained.
- If the amount is greater than \$200,000, determine that there is evidence of public bid notice.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.
- For construction contracts in excess of \$100,000, examine bid bond from Surety Company that accompanies contract.

Using CAAT's, evaluate electronically all A/P cash disbursements for:

- Duplicate check numbers.
- Gap detection of check sequences.
- Duplicate payments (same date, payee, and amount).

Using CAAT's:

- Compare the most current to date vendor master listing to the most current to date employee master listing for vendors and employees with the same addresses and investigate those which had activity during the period under review.
- Examine vendors with the same address, excluding employee HSA accounts.
- Compare the current to date vendor master listing with the prior vendor master listing and examine five new vendors for validity.

General Payroll (SCHOOLS)

Select a sample of five payroll disbursements noting:

- Rate of pay used to calculate gross pay agrees to authorized amount per Assignment and Annual Contract memo from the Superintendent.
- Time is supported by an approved time card signed by the department head (if applicable).
- Recalculate gross pay based on approved hours and rate of pay.
- Agree amount per cancelled check or voucher to payroll register.

Select five new employees noting:

- Department head has signed the PA form.
- Employee file contains an I-9 form.
- Data in employee file and new hire paperwork agrees to employee information per employee master file on payroll system.
- If individual is replacing someone in a budgeted position, test system to determine that former employee has been inactivated in the system.

COUNTY OF FREDERICK, VIRGINIA

PROCEDURES PERFORMED (Continued)

General Payroll (SCHOOLS) (Continued)

Using CAAT's, compare employee payrolls from period to period and select five individuals whose gross pay changed and agree the change to personnel records.

Using CAAT's, search for employees that were paid twice within the same period. Select individuals to examine.

Analysis of A/R Cash Receipts (SCHOOLS)

Compare two days of cash receipts scheduled by the clerk opening the mail with the amounts deposited by the Accounts Receivable Clerk noting:

- The deposit slip agrees to the sum of all checks received.
- Support for all receipts is maintained in the A/R binder.
- The coding of revenue accounts compares appropriately to type of receipt.

Program Expenditures (SOCIAL SERVICES)

Select a random sample of ten purchase orders noting:

- Amount in client's case file matches purchase order.
- Vendor established in the system matches name in purchase order.
- Name on purchase order matches client.
- Purchase order was approved prior to any encumbrances.

Obtain the preliminary warrant register with case-worker's and aide's approval and compare that to the warrant register approved by the Director to ensure that no warrants were issued after approval by the Director.

Select a random sample of ten program expenditure disbursements noting:

- Evidence of timely authorized approval.
- Payee and amount agree to supporting documentation, i.e. invoice, purchase order, receiving documentation, as applicable.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.
- Examine cancelled check to determine that payee and amount agree to information on warrant register.
- Review case file to determine if client is authorized to receive this specific type of assistance.

Compare the most current to date vendor master listing to the most current to date employee master listing for vendors and employees with the same addresses and investigate those which had activity during the period under review.

COUNTY OF FREDERICK, VIRGINIA

PROCEDURES PERFORMED (Continued)

Accounts Payable Disbursements (SOCIAL SERVICES)

Select a random sample of ten disbursements noting:

- Evidence of approval by the Director of Social Services.
- Payee and amount agree to supporting documentation, i.e. invoice, purchase order, receiving documentation, as applicable.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.
- Examine cancelled check to determine that payee and amount agree to information on warrant register.

Payroll (SOCIAL SERVICES)

From the payroll register, select a sample of five payroll disbursements noting:

- Rate of pay used to calculate gross pay agrees to authorized amount in employee file.
- Agree amount to payroll register.
- Compare direct deposit authorization signed by the employee to the account number that the direct deposit went into on the confirmation returned from the bank.

Select two payrolls during the period and compare net pay per the payroll register to the confirmation returned from the bank to ensure that net payroll register agrees to amount deposited by the bank.

Examine confirmation returned from the bank for duplicate employee account numbers.

Based on the number of days in the month, recalculate the maximum amount of “beeper pay” that could be paid. Compare this to the total amount of beeper pay for the month.

Select three new employees each period noting:

- Data in the personnel file matches information keyed into the Peachtree module, such as name, pay rate, bank account number.
- If individual is replacing someone, test system to determine that former employee has been inactivated in the system.

Compare payroll warrant registers for several periods looking for employees that are no longer on payroll. For employees no longer on the payroll, determine that their last payment coincides with their final day of work.

Cash Disbursements (REGIONAL JAIL)

Select a sample of ten disbursements from the inmate account and five disbursements from the canteen account noting:

- Evidence of authorized departmental approval or inmate approval.
- Payee and amount agree to supporting documentation.
- Consider the appropriateness of the expenditure in relation to the type of account.

COUNTY OF FREDERICK, VIRGINIA

PROCEDURES PERFORMED (Continued)

Bank Reconciliations (REGIONAL JAIL)

Select one bank reconciliation and perform the following:

- Compare the balance on the reconciliation to the general ledger.
- Examine five checks shown as outstanding noting:
 - Payee and amount agree with supporting documentation.
 - The person signing the check is authorized to issue the check.
- Read the outstanding check schedule noting all checks outstanding for more than 217 days.
- Examine the bank statement for the following month to verify all deposits in transit cleared the bank.
- Verify the clerical accuracy of the bank reconciliation.
- Agree the bank balance to the bank statement.

Accounts Payable Disbursements (REGIONAL JAIL)

Select a random sample of five disbursements noting:

- Evidence of authorized departmental approval.
- Payee and amount agree to supporting documentation, i.e. invoice, purchase order, receiving documentation, as applicable.
- If amount is between \$2,000 and \$4,999, there was documentation of three verbal quotes.
- If amount is between \$5,000 and \$69,999, there was documentation of four written quotes.
- If amount is greater than \$70,000, determine that there is evidence of public bid notice.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.

Using CAAT's:

- Compare the most current to date vendor master listing to the most current to date employee master listing for vendors and employees with same addresses and investigate those which had activity during period under review.
- Examine vendors with the same address.

Accounts Payable Disbursements (SHERIFF)

Select a random sample of ten disbursements (of the ten disbursements, at least five will be for items between \$5,000 and \$69,999, two for items between \$2,000 and \$4,999, one under \$2,000, and two disbursements in excess of \$70,000, if applicable) noting:

- Evidence of authorized departmental approval.
- Payee and amount agree to supporting documentation, i.e. invoice, purchase order, receiving documentation, as applicable.
- If amount is between \$2,000 and \$4,999, there was documentation of three verbal quotes.
- If amount is between \$5,000 and \$69,999, there was documentation of four written quotes.
- If amount is greater than \$70,000, determine that there is evidence of public bid notice.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.

COUNTY OF FREDERICK, VIRGINIA

PROCEDURES PERFORMED (Continued)

Accounts Payable Disbursements (SHERIFF) (Continued)

Using CAAT's, compare the most current to date vendor master listing to the most current to date employee master listing for vendors and employees with same addresses and investigate those which had activity during period under review.

Using CAAT's, run a summary of disbursements each period summarized by vendor name. Examine dates of payments and amounts below \$2,000 to indicate possible order splitting.

Land Use and Tax Relief (COMMISSIONER OF REVENUE)

Select a sample of five Land Use tax relief deferrals and five Tax Relief for the Elderly or Permanently Disabled deferrals during the period under review noting:

- A formal application was received and approved by the Commissioner of Revenue's office.
- Using guidelines from the state, eligibility was properly determined.
- Documentation exists that information on applications was verified by Commissioner of Revenue employees.
- For Tax Relief applications, inquire of the Commissioner how they have ensured that the asset and/or income information on the application is complete. Review documentation that these procedures were performed.

Focused Testing (SOCIAL SERVICES)

Select the two most current quarterly 941 filings for the two federal ID's at Social Services (in-home services and social services) and perform the following:

- Examine documentation that they were prepared and completed timely (by the last day of the month following the quarter end).
- Inquire about and review any delinquent notices from the IRS that have been reviewed.
- Examine reconciliation from Social Services records to 941 filed with IRS and agree balances from reconciliation to 941.
- Recalculate the calculations of payroll taxes on the 941.
- Examine documentation of timely payment with filed 941.

Select two monthly Special Welfare reconciliations and perform the following:

- Agree ten entries per month between Social Services ledgers and County general ledger.
- Review reconciliation and document that reconciling items between Social Services and County consist of interest or cancelled checks. Gain an understanding of any other reconciling items. Document any unidentified reconciling items.
- Test for clerical accuracy.

Select ten voided checks during the period under review and perform the following:

- Examine notification of voided check to Treasurer using standard void check notification.
- Ensure notification was made timely (within a day).

Request documentation that quarterly review of outstanding check report was performed and that checks that needed voiding were properly voided.

COUNTY OF FREDERICK, VIRGINIA

PROCEDURES PERFORMED (Continued)

Focused Testing (SOCIAL SERVICES) (Continued)

Select the annual, quarterly, or monthly State LASER report reconciliation.

- Verify that the department of Social Services has reconciled the LASER report to the internal Social Services Thomas Brothers system and the County's general ledger.
- Review and determine that all reconciling items have been identified.

Select five individual gas card expenditures, noting the following:

- Examine documentation of the use of the check-in and check-out log.
- Per review of the log, ensure the gas cards were returned reasonably after stated use.
- Trace individual expenditure to gas card billing statement. Review disbursement to gas card vendor noting timely payment and avoidance of penalties.
- Ensure documentation has been made of the individual case name that any expenditure is related to.
- Ensure approval has been made for expenditure and that approval is properly documented.

Select five individual credit card expenditures noting the following:

- The card has a single purchase limit.
- Training was provided to card user.
- Trace one expenditure for each card to billing statement and monthly reconciliation.
- If an item purchased for a program expense is returned, ensure that the credit on the statement is applied to the same budget item.
- Ensure case name was properly documented with expenditure.
- Ensure approval has been made for expenditure and that it is properly documented.
- Review disbursement to credit card company, noting timely payment and avoidance of penalties.
- Purchase is within "Card Use" section of Purchasing Card Policies and Procedures prepared by the Frederick County Finance Department dated November 1, 2019.

Select ten travel reimbursements filed and review for the following:

- Review documentation noting proper approval for travel reimbursements. Travel reimbursements should include employee's signature, as well as Supervisor and Director.
- Ensure per diem limits, as authorized, have been complied with.
- Ensure documentation has been made noting the individual case name that any expenditure is related to.
- Ensure County approved mileage rates are used.
- Ensure supporting documentation is filed with travel reimbursement.

Revenue Recovery Program (FIRE AND RESCUE)

Select a sample of ten daily logs and perform the following:

- Verify patient and/or hospital authorization for each run.
- Verify that a staff record was submitted to hospital.
- Check to see that the log was sent to the billing company in a timely manner.
- Any amounts that were written off are accompanied by supporting documentation.

Select the two most recent Quarterly Allocation Spreadsheets and perform the following:

- Verify that the report was reconciled to the G/L.
- Review and determine that all reconciling items have been identified.
- Test the mathematical accuracy of the reconciliation.

COUNTY OF FREDERICK, VIRGINIA

PROCEDURES PERFORMED (Continued)

P-Card Program (COUNTY)

Select a sample of 5 individual cards noting:

- The card has a single purchase limit.
- Training was provided to card user.

Select a sample of 3 departments, and the associated summary statement for that department, noting:

- Purchases fall within the following criteria:
 - Has an associated purchase order and/or,
 - Is \$5,000 or greater and has a standing PO and/or,
 - Is \$5,000 or greater and does not require a PO and/or,
 - Utility payments (phone, cellular phone, cable, water/sewer, gas).
- Log is maintained for all charges made on department cards for the month associated with the statement selected.
- Department card is maintained in secure location
- Inquire of department p-card managers if they maintain a list of PINs for all cardholders. Additionally, inquire of a cardholder for the department if they are aware if a list of PINs is maintained by the department manager or another department staff.

For all card statements selected above verify that:

- Purchases are within “Card Use” section of Purchasing Card Policies and Procedures prepared by the Frederick County Finance Department dated November 1, 2019.
- A monthly reconciliation was performed.
- Payment summary is prepared by Program manager and signed by department head and another individual if the department head used the card.
- Payment was made within 25 day grace period.

Computer Inventory (COUNTY)

For purchases of computer equipment subject to asset tagging during the period:

- For a sample of five purchases, compare the number purchased per invoice to number of items tagged by IT as new equipment and ensure procurement policy was followed for the purchase.
- Using CAATs, determine the amount of unused equipment remaining in inventory based on the listing provided. Report if unused equipment purchased prior to three months exceeds 10% of inventory on hand.

Using CAATS, review list of issued and tagged equipment for duplicate issuances to employees.

Select a sample of five terminated employees during the period and review listing of issued equipment from IT to determine:

- All equipment issued to the employee was returned and the device asset tag was unassigned.
- Equipment was returned within one week of employee termination.

COUNTY OF FREDERICK, VIRGINIA

PROCEDURES PERFORMED (Continued)

Computer Inventory (SCHOOLS)

For a sample of five purchases of computer equipment subject to asset tagging during the period, compare the number purchased per invoice to number of items tagged by IT as new equipment and ensure procurement policy was followed for the purchase.

Using CAATS, review list of issued and tagged equipment for duplicate issuances to employees.

Select a sample of five terminated employees during the period and review listing of issued equipment from IT to determine all equipment issued to the employee was returned and the device asset tag was unassigned.

Student Device Inventory (SCHOOLS)

Using CAATS, review list of tagged devices issued to students during the period under review for duplicate issuances to students.

For the school year beginning in the period under review:

- Using CAATS, compare list of enrollment to the list of students who received tagged devices to ensure only students enrolled in the County Schools or a fiscal agent, or enrolled through a private school receiving County School funding obtained devices.

For the school year ended in the period under review:

- Using CAATS, obtain a listing of tagged equipment marked as “Lost” after the end of school year inventory. For a sample of 10 computers, review documentation to note:
 - Effort was made to bill the student for missing equipment.
 - If the lost item was determined to be unrecoverable, equipment was deactivated in the system.

Commissioner of the Revenue

Examine real estate rezoning reports approved by the Board of Supervisors and resulting documentation from taxation system noting that zoning classification was changed accordingly and within a timely manner.

Examine the most recent update from the Virginia Department of Motor Vehicles. Select 20 additions, not already identified through the sale of a County decal. Note that date taxed, used for prorating of tax, is appropriate.

COUNTY OF FREDERICK, VIRGINIA
FINDINGS AND RECOMMENDATIONS

Accounts Payable Disbursements (COUNTY)

No exceptions noted.

General Government Payroll (COUNTY)

No exceptions noted.

Bank Reconciliations

No exceptions noted.

Treasurer's Checks

No exceptions noted.

Abatements

No exceptions noted.

Accounts Payable Disbursements (SCHOOLS)

No exceptions noted.

General Payroll (SCHOOLS)

No exceptions noted.

Analysis of A/R Cash Receipts (SCHOOLS)

No exceptions noted.

Program Expenditures (SOCIAL SERVICES)

No exceptions noted.

Accounts Payable Disbursements (SOCIAL SERVICES)

No exceptions noted.

Payroll (SOCIAL SERVICES)

No exceptions noted.

Cash Disbursements (REGIONAL JAIL)

No exceptions noted.

COUNTY OF FREDERICK, VIRGINIA

**FINDINGS AND RECOMMENDATIONS
(Continued)**

Bank Reconciliations (REGIONAL JAIL)

No exceptions noted.

Accounts Payable Disbursements (REGIONAL JAIL)

No exceptions noted.

Accounts Payable Disbursements (SHERIFF)

No exceptions noted.

Land Use and Tax Relief (COMMISSIONER OF REVENUE)

One electronic application did not have documentation of Commissioner of Revenue review or verification.

Focused Testing (SOCIAL SERVICES)

No exceptions noted.

Revenue Recovery Program (FIRE AND RESCUE)

One write-off was not accompanied by supporting documentation.

P-card Program (COUNTY)

One department maintained a list of PINs for some of the p-cards held by individuals.

Computer Inventory (COUNTY)

New equipment purchases are not tagged in the system until assigned to an employee. As a result, there is no tracking of assets for their full life cycle.

Unused inventory is tracked outside of the asset tagging system. The listing provided did not have any support regarding the length of time in storage, when the equipment was purchased, or whether it is a new or used item. We were unable to calculate the amount of unused equipment purchased prior to three months from August 31, 2022.

Six units of decommissioned equipment were still showing as “operational” within the system and assigned to users.

Fifteen units of equipment were assigned to the incorrect user. Additionally, there were thirty-four community computers that were assigned to an individual instead of a specific location.

There is no documentation regarding the return of terminated employees’ equipment.

COUNTY OF FREDERICK, VIRGINIA
FINDINGS AND RECOMMENDATIONS
(Continued)

Computer Inventory (SCHOOLS)

Ten duplicate issuances of equipment to employees were noted.

Student Device Inventory (SCHOOLS)

One duplicate issuance of equipment to a student was noted.

Eight items noted as lost did not have evidence of effort being made to bill student for missing equipment.

One item was assigned to the wrong student ID.

Commissioner of the Revenue

No exceptions noted.



**SETH T. THATCHER
COMMISSIONER**

Frederick County, Virginia

OFFICE OF

COMMISSIONER OF THE REVENUE

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Brown Edwards Audit **November 2022**

FINDINGS:

Land Use & Tax Relief (COR)

One electronic application did not have documentation of COR review of application

CORRECTIVE ACTION PLAN:

For review of online applications, a spreadsheet has been created for staff to indicate their initials and date upon review.

MEMORANDUM

TO: Sharon Kibler
Finance Department

FROM: Christine M. Bauserman, EMS Billing Manager *CMB*
Fire and Rescue Department

SUBJECT: Corrective Action Plan (Revenue Recovery)

DATE: December 16, 2022

This memo is to address the findings and recommendations from the fall County audit.

Findings: One write-off was not accompanied by supporting documentation.

Response: A refund request was received and forwarded to the third-party billing company. Another primary payor was identified and added to the account. This happened at the same time as the billing company's program was set to automatically write off the account due to time and meeting all other requirements. It was not caught by either the Billing Manager or the billing company. This has been corrected.

Action Plan: All refund requests received by the EMS Billing Manager will be logged in outlook tasks with a reminder date for regular follow-up to ensure future situations do not occur.

If you have any questions or need additional information, please do not hesitate to contact me.

Frederick County Sheriff's Office

Sheriff Lenny Millholland



Major Steve A. Hawkins

1080 Coverstone Drive
Winchester, Virginia 22602

Office (540) 662-6168
Fax (540) 504-6400

TO: Finance
FROM: Angela Carroll – Sheriff's Office
SUBJECT: AUP REPORT
DATE: December 7, 2022

There was a finding for the Sheriff's Office in the audit report for keeping a list of pcard PINs. We have destroyed the list of PINs and will no longer keep a record of them. I've informed others to not keep a list of the PINs from here on out.

Thank you

Angela Carroll

Computer Inventory – County

Finding-New Equipment purchases are not tagged in the system until assigned to an employee. As a result, there is no tracking of assets for their full cycle.

Corrective Action Plan- Assets will be tagged when received.

Finding-Unused inventory is tracked outside the asset tagging system. The listing provided did not have any support regarding the time in storage, when the computer was purchased, or whether it is a new or used item. We were unable to calculate the amount of unused equipment purchased prior to three months from August 31, 2022.

Corrective Action Plan- Tagging the assets when received will provide this information on unused inventory.

Finding- Six units of decommissioned equipment was still showing as “operational” with the system and assigned to users.

Corrective Action Plan- Spreadsheets will be updated when equipment is decommissioned.

Finding- Fifteen units of equipment were assigned to the incorrect user. Additionally, there were thirty-four community computers that were assigned to an individual instead of a specific location.

Corrective Action Plan- Community Computers are assigned to an employee of the department to provide greater accountability.

Finding-There is not documentation regarding the return of terminated employees 'equipment.

Corrective Action Plan- Staff will pursue developing a form of return items when developing the centralized inventory system.

Staff in pursuing demos for a centralized inventory system. While the intent of the system was for radios, the system will be available for all inventory management. Each department could utilize the system eliminating the need for multiple inventory systems.

TO: Sharon Kibler
FROM: Rob Yost
DATE: December 9, 2022
RE: Audit Report Corrective Action Plan

Computer Inventory (SCHOOLS)

Ten duplicate issuances of equipment to employees were noted.

- These items have been corrected in inventory. Monthly database checks will be initiated to identify employees who may have duplicate inventory assigned to them. Staff will be reminded at monthly department meetings to check inventory assignments before assigning new inventory.

Student Device Inventory (SCHOOLS)

One duplicate issuance of equipment to a student was noted.

- This item has been corrected in inventory. Staff will be reminded at monthly department meetings to check inventory assignments before assigning new inventory.

Eight items noted as lost did not have evidence of effort being made to bill students for missing equipment.

- For those items that need to be billed, documented communications will be maintained and reviewed weekly from the computer technician to the school bookkeeper.

One item was assigned to the wrong student ID.

- This item has been corrected in inventory. Staff will be reminded at monthly department meetings to check inventory assignments before assigning new inventory.

COUNTY OF FREDERICK, VIRGINIA

INTERNAL AUDIT ENGAGEMENT

February 28, 2023

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**INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING
AGREED-UPON PROCEDURES**

Mr. Charles S. DeHaven, Jr.
Chairman of the Board of Supervisors
County of Frederick, Virginia

We have performed the procedures enumerated on pages 2 through 11 on selected accounting records and transactions of the County of Frederick, Virginia (the "County") for the period September 1, 2022 to February 28, 2023. The County's management is responsible for the accounting records and transactions.

The County has agreed to and acknowledged that the procedures performed are appropriate for their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings can be found on pages 2 through 14.

We were engaged by the County to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the County's accounting records and transactions. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the County and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The entity's responses, titled Corrective Action Plans, to our recommendations are included in this report. The responses were not subjected to the agreed-upon-procedures performed during our engagement and, accordingly, we express no opinion or report on them.

This report is intended solely for the information and use of the specified users listed above and is not intended to be and should not be used by anyone other than these specified parties.

Brown, Edwards & Company, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
July 11, 2023

COUNTY OF FREDERICK, VIRGINIA

PROCEDURES PERFORMED

Accounts Payable Disbursements (COUNTY)

Select a random sample of ten disbursements (of the ten disbursements, at least two for items between \$10,000 and \$100,000, two for items between \$5,000 and \$10,000, and one under \$5,000 each period and five disbursements in excess of \$100,000, if available) noting:

- Evidence of authorized departmental approval.
- Payee and amount agree to supporting documentation, i.e. invoice, purchase order, receiving documentation, as applicable.
- If amount is between \$5,000 and \$9,999, there was documentation of one written quote.
- If amount is between \$10,000 and \$99,999, there was documentation of use of unsealed bidding or unsealed request for proposals.
- If amount is greater than \$100,000, determine that there is evidence of public bid notice.
 - If amount is greater than \$80,000 and for professional services, or if the amount is greater than \$100,000 and for goods and nonprofessional services, determine that there is evidence of public bid notice.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.

Using CAAT's, evaluate electronically all A/P cash disbursements for:

- Duplicate check numbers.
- Gap detection of check sequences.
- Duplicate payments (same date, payee, and amount).

Using CAAT's:

- Compare the most current to date vendor master listing to the most current to date employee master listing for vendors and employees with the same addresses and investigate those which had activity during the period under review.
- Examine vendors with the same address.
- Compare the current to date vendor master listing with the prior vendor master listing and examine ten new vendors for validity.

General Government Payroll (COUNTY)

Select a sample of five payroll disbursements noting:

- Rate of pay used to calculate gross pay agrees to authorize amount per Personal Action Form ("PA").
- Time is supported by an approved time card signed by the department head.
- Recalculate gross pay based on approved hours and rate of pay.
- Agree amount per cancelled check or voucher to payroll register.

COUNTY OF FREDERICK, VIRGINIA

PROCEDURES PERFORMED (Continued)

General Government Payroll (COUNTY) (Continued)

Select five new employees noting:

- Department head or supervisor has signed the PA form.
- Employee file contains an I-9 form.
- Data on the PA form agrees to the employee master file in the system.
- If individual is replacing someone in a budgeted position, test system to determine that former employee has been inactivated in the system.

Using CAAT's, compare employee payrolls from period to period and select five individuals whose gross pay changed and agree the change to personnel records.

Bank Reconciliations

Select one bank reconciliation during the period under review and perform the following:

- Compare the balance on the reconciliation to the general ledger.
- Examine fifteen treasurer checks and fifteen other checks shown as outstanding noting:
 - That payee is in compliance with County policy. (No checks written to cash or bearer)
 - The person signing the check is authorized to issue the check.
- Examine all outstanding checks greater than \$15,000 noting:
 - That payee is in compliance with County policy. (No checks written to cash or bearer)
 - The person signing the check is authorized to issue the check.
- Read the outstanding check schedule noting all checks outstanding for more than 217 days.
- Examine the bank statement for the following month to verify all deposits in transit cleared the bank.
- Examine all checks greater than \$15,000 and ten smaller checks that cleared the bank the first ten days in the subsequent month to proper inclusion/exclusion on the outstanding check list.
- Verify the clerical accuracy of the bank reconciliation.
- Agree the bank balance to the bank statement.
- Examine checks from the prior visit sample of checks that had not cleared the bank noting:
 - That payee is in compliance with County policy. (No checks written to cash or bearer)
 - The person signing the check is authorized to issue the check.

Treasurer's Checks

Select a sample of ten treasurer's checks noting:

- Evidence of authorized approval.
- Payee and amount agree to supporting documentation.

Abatements

Obtain an electronic file of abatements and select twenty abatements and agree to supporting documentation.

COUNTY OF FREDERICK, VIRGINIA

PROCEDURES PERFORMED (Continued)

Accounts Payable Disbursements (SCHOOLS)

Select a random sample of ten disbursements (of the ten disbursements, three will be for items greater than \$5,000, two for items under \$5,000, and five disbursements in excess of \$200,000) noting:

- Evidence of authorized departmental approval.
- Payee and amount agree to supporting documentation, i.e. invoice, purchase order, receiving documentation, as applicable.
- If amount is less than \$5,000, one quote was obtained.
- If amount is between \$5,000 and \$30,000, three verbal quotes were obtained.
- If the amount is between \$30,000 and \$200,000, four written quotes were obtained.
- If the amount is greater than \$200,000, determine that there is evidence of public bid notice.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.
- For construction contracts in excess of \$100,000, examine bid bond from Surety Company that accompanies contract.

Using CAAT's, evaluate electronically all A/P cash disbursements for:

- Duplicate check numbers.
- Gap detection of check sequences.
- Duplicate payments (same date, payee, and amount).

Using CAAT's:

- Compare the most current to date vendor master listing to the most current to date employee master listing for vendors and employees with the same addresses and investigate those which had activity during the period under review.
- Examine vendors with the same address, excluding employee HSA accounts.
- Compare the current to date vendor master listing with the prior vendor master listing and examine five new vendors for validity.

General Payroll (SCHOOLS)

Select a sample of five payroll disbursements noting:

- Rate of pay used to calculate gross pay agrees to authorized amount per Assignment and Annual Contract memo from the Superintendent.
- Time is supported by an approved time card signed by the department head (if applicable).
- Recalculate gross pay based on approved hours and rate of pay.
- Agree amount per cancelled check or voucher to payroll register.

Select five new employees noting:

- Department head has signed the PA form.
- Employee file contains an I-9 form.
- Data in employee file and new hire paperwork agrees to employee information per employee master file on payroll system.
- If individual is replacing someone in a budgeted position, test system to determine that former employee has been inactivated in the system.

COUNTY OF FREDERICK, VIRGINIA

PROCEDURES PERFORMED (Continued)

General Payroll (SCHOOLS) (Continued)

Using CAAT's, compare employee payrolls from period to period and select five individuals whose gross pay changed and agree the change to personnel records.

Using CAAT's, search for employees that were paid twice within the same period. Select individuals to examine.

Analysis of A/R Cash Receipts (SCHOOLS)

Compare two days of cash receipts scheduled by the clerk opening the mail with the amounts deposited by the Accounts Receivable Clerk noting:

- The deposit slip agrees to the sum of all checks received.
- Support for all receipts is maintained in the A/R binder.
- The coding of revenue accounts compares appropriately to type of receipt.

Program Expenditures (SOCIAL SERVICES)

Select a random sample of ten purchase orders noting:

- Amount in client's case file matches purchase order.
- Vendor established in the system matches name in purchase order.
- Name on purchase order matches client.
- Purchase order was approved prior to any encumbrances.

Obtain the preliminary warrant register with caseworker's and aide's approval and compare that to the warrant register approved by the Director to ensure that no warrants were issued after approval by the Director.

Select a random sample of ten program expenditure disbursements noting:

- Evidence of timely authorized approval.
- Payee and amount agree to supporting documentation, i.e. invoice, purchase order, receiving documentation, as applicable.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.
- Examine cancelled check to determine that payee and amount agree to information on warrant register.
- Review case file to determine if client is authorized to receive this specific type of assistance.

Compare the most current to date vendor master listing to the most current to date employee master listing for vendors and employees with the same addresses and investigate those which had activity during the period under review.

COUNTY OF FREDERICK, VIRGINIA

PROCEDURES PERFORMED (Continued)

Accounts Payable Disbursements (SOCIAL SERVICES)

Select a random sample of ten disbursements noting:

- Evidence of approval by the Director of Social Services.
- Payee and amount agree to supporting documentation, i.e. invoice, purchase order, receiving documentation, as applicable.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.
- Examine cancelled check to determine that payee and amount agree to information on warrant register.

Payroll (SOCIAL SERVICES)

From the payroll register, select a sample of five payroll disbursements noting:

- Rate of pay used to calculate gross pay agrees to authorized amount in employee file.
- Agree amount to payroll register.
- Compare direct deposit authorization signed by the employee to the account number that the direct deposit went into on the confirmation returned from the bank.

Select two payrolls during the period and compare net pay per the payroll register to the confirmation returned from the bank to ensure that net payroll register agrees to amount deposited by the bank.

Examine confirmation returned from the bank for duplicate employee account numbers.

Based on the number of days in the month, recalculate the maximum amount of “beeper pay” that could be paid. Compare this to the total amount of beeper pay for the month.

Select three new employees each period noting:

- Data in the personnel file matches information keyed into the Peachtree module, such as name, pay rate, bank account number.
- If individual is replacing someone, test system to determine that former employee has been inactivated in the system.

Compare payroll warrant registers for several periods looking for employees that are no longer on payroll. For employees no longer on the payroll, determine that their last payment coincides with their final day of work.

Cash Disbursements (REGIONAL JAIL)

Select a sample of ten disbursements from the inmate account and five disbursements from the canteen account noting:

- Evidence of authorized departmental approval or inmate approval.
- Payee and amount agree to supporting documentation.
- Consider the appropriateness of the expenditure in relation to the type of account.

COUNTY OF FREDERICK, VIRGINIA

PROCEDURES PERFORMED (Continued)

Bank Reconciliations (REGIONAL JAIL)

Select one bank reconciliation and perform the following:

- Compare the balance on the reconciliation to the general ledger.
- Examine five checks shown as outstanding noting:
 - Payee and amount agree with supporting documentation.
 - The person signing the check is authorized to issue the check.
- Read the outstanding check schedule noting all checks outstanding for more than 217 days.
- Examine the bank statement for the following month to verify all deposits in transit cleared the bank.
- Verify the clerical accuracy of the bank reconciliation.
- Agree the bank balance to the bank statement.

Accounts Payable Disbursements (REGIONAL JAIL)

Select a random sample of five disbursements noting:

- Evidence of authorized departmental approval.
- Payee and amount agree to supporting documentation, i.e. invoice, purchase order, receiving documentation, as applicable.
- If amount is between \$5,000 and \$9,999, there was documentation of one written quote.
- If amount is between \$10,000 and \$99,999, there was documentation of use of unsealed bidding or unsealed request for proposals.
- If amount is greater than \$100,000, determine that there is evidence of public bid notice.
 - If amount is greater than \$80,000 and for professional services, or if the amount is greater than \$100,000 and for goods and nonprofessional services, determine that there is evidence of public bid notice.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.

Using CAAT's:

- Compare the most current to date vendor master listing to the most current to date employee master listing for vendors and employees with same addresses and investigate those which had activity during period under review.
- Examine vendors with the same address.

Accounts Payable Disbursements (SHERIFF)

Select a random sample of ten disbursements (of the ten disbursements, at least two for items between \$10,000 and \$100,000, two for items between \$5,000 and \$10,000, and one under \$5,000 each period and five disbursements in excess of \$100,000, if available) noting:

- Evidence of authorized departmental approval.
- Payee and amount agree to supporting documentation, i.e. invoice, purchase order, receiving documentation, as applicable.
- If amount is between \$5,000 and \$9,999, there was documentation of one written quote.
- If amount is between \$10,000 and \$99,999, there was documentation of use of unsealed bidding or unsealed request for proposals.

COUNTY OF FREDERICK, VIRGINIA

PROCEDURES PERFORMED (Continued)

Accounts Payable Disbursements (SHERIFF) (Continued)

- If the amount is greater than \$100,000, determine that there is evidence of public bid notice.
 - If amount is greater than \$80,000 and for professional services, or if the amount is greater than \$100,000 and for goods and nonprofessional services, determine that there is evidence of public bid notice.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.

Using CAAT's, compare the most current to date vendor master listing to the most current to date employee master listing for vendors and employees with same addresses and investigate those which had activity during period under review.

Using CAAT's, run a summary of disbursements each period summarized by vendor name. Examine dates of payments and amounts below \$2,000 to indicate possible order splitting.

Focused Testing (SOCIAL SERVICES)

Select the two most current quarterly 941 filings for the two federal ID's at Social Services (in-home services and social services) and perform the following:

- Examine documentation that they were prepared and completed timely (by the last day of the month following the quarter end).
- Inquire about and review any delinquent notices from the IRS that have been reviewed.
- Examine reconciliation from Social Services records to 941 filed with IRS and agree balances from reconciliation to 941.
- Recalculate the calculations of payroll taxes on the 941.
- Examine documentation of timely payment with filed 941.

Select two monthly Special Welfare reconciliations and perform the following:

- Agree ten entries per month between Social Services ledgers and County general ledger.
- Review reconciliation and document that reconciling items between Social Services and County consist of interest or cancelled checks. Gain an understanding of any other reconciling items. Document any unidentified reconciling items.
- Test for clerical accuracy.

Select ten voided checks during the period under review and perform the following:

- Examine notification of voided check to Treasurer using standard void check notification.
- Ensure notification was made timely (within a day).

Request documentation that quarterly review of outstanding check report was performed and that checks that needed voiding were properly voided.

COUNTY OF FREDERICK, VIRGINIA

PROCEDURES PERFORMED

(Continued)

Focused Testing (SOCIAL SERVICES) (Continued)

Select the annual, quarterly, or monthly State LASER report reconciliation.

- Verify that the department of Social Services has reconciled the LASER report to the internal Social Services Thomas Brothers system and the County's general ledger.
- Review and determine that all reconciling items have been identified.

Select five individual gas card expenditures, noting the following:

- Examine documentation of the use of the check-in and check-out log.
- Per review of the log, ensure the gas cards were returned reasonably after stated use.
- Trace individual expenditure to gas card billing statement. Review disbursement to gas card vendor noting timely payment and avoidance of penalties.
- Ensure documentation has been made of the individual case name that any expenditure is related to.
- Ensure approval has been made for expenditure and that approval is properly documented.

Select five individual credit card expenditures noting the following:

- The card has a single purchase limit.
- Training was provided to card user.
- Trace one expenditure for each card to billing statement and monthly reconciliation.
- If an item purchased for a program expense is returned, ensure that the credit on the statement is applied to the same budget item.
- Ensure case name was properly documented with expenditure.
- Ensure approval has been made for expenditure and that it is properly documented.
- Review disbursement to credit card company, noting timely payment and avoidance of penalties.
- Purchase is within "Card Use" section of Purchasing Card Policies and Procedures prepared by the Frederick County Finance Department dated November 1, 2019.

Select ten travel reimbursements filed and review for the following:

- Review documentation noting proper approval for travel reimbursements. Travel reimbursements should include employee's signature, as well as Supervisor and Director.
- Ensure per diem limits, as authorized, have been complied with.
- Ensure documentation has been made noting the individual case name that any expenditure is related to.
- Ensure County approved mileage rates are used.
- Ensure supporting documentation is filed with travel reimbursement.

Revenue Recovery Program (FIRE AND RESCUE)

Select a sample of ten daily logs and perform the following:

- Verify patient and/or hospital authorization for each run.
- Verify that a staff record was submitted to hospital.
- Check to see that the log was sent to the billing company in a timely manner.
- Any amounts that were written off are accompanied by supporting documentation.

Select the two most recent Quarterly Allocation Spreadsheets and perform the following:

- Verify that the report was reconciled to the G/L.
- Review and determine that all reconciling items have been identified.
- Test the mathematical accuracy of the reconciliation.

COUNTY OF FREDERICK, VIRGINIA

PROCEDURES PERFORMED (Continued)

P-Card Program (COUNTY)

Select a sample of 5 individual cards noting:

- The card has a single purchase limit.
- Training was provided to card user.

Select a sample of 3 departments, and the associated summary statement for that department, noting:

- Purchases fall within the following criteria:
 - Has an associated purchase order and/or,
 - Is \$5,000 or greater and has a standing PO and/or,
 - Is \$5,000 or greater and does not require a PO and/or,
 - Utility payments (phone, cellular phone, cable, water/sewer, gas).
- Log is maintained for all charges made on department cards for the month associated with the statement selected.
- Department card is maintained in secure location
- Inquire of department p-card managers if they maintain a list of PINs for all cardholders. Additionally, inquire of a cardholder for the department if they are aware if a list of PINs is maintained by the department manager or another department staff.

For all card statements selected above verify that:

- Purchases are within “Card Use” section of Purchasing Card Policies and Procedures prepared by the Frederick County Finance Department dated November 1, 2019.
- A monthly reconciliation was performed.
- Payment summary is prepared by Program manager and signed by department head and another individual if the department head used the card.
- Payment was made within 25 day grace period.

Computer Inventory (COUNTY)

For purchases of computer equipment subject to asset tagging during the period:

- For a sample of five purchases, compare the number purchased per invoice to number of items tagged by IT as new equipment and ensure procurement policy was followed for the purchase.
- Using CAATs, determine the amount of unused equipment remaining in inventory based on the listing provided. Report if unused equipment purchased prior to three months exceeds 10% of inventory on hand.

Using CAATS, review list of issued and tagged equipment for duplicate issuances to employees.

Select a sample of five terminated employees during the period and review listing of issued equipment from IT to determine:

- All equipment issued to the employee was returned and the device asset tag was unassigned.
- Equipment was returned within one week of employee termination.

COUNTY OF FREDERICK, VIRGINIA

PROCEDURES PERFORMED (Continued)

Computer Inventory (SCHOOLS)

For a sample of five purchases of computer equipment subject to asset tagging during the period, compare the number purchased per invoice to number of items tagged by IT as new equipment and ensure procurement policy was followed for the purchase.

Using CAATS, review list of issued and tagged equipment for duplicate issuances to employees.

Select a sample of five terminated employees during the period and review listing of issued equipment from IT to determine all equipment issued to the employee was returned and the device asset tag was unassigned.

Student Device Inventory (SCHOOLS)

Using CAATS, review list of tagged devices issued to students during the period under review for duplicate issuances to students.

For the school year beginning in the period under review:

- Using CAATS, compare list of enrollment to the list of students who received tagged devices to ensure only students enrolled in the County Schools or a fiscal agent, or enrolled through a private school receiving County School funding obtained devices.

For the school year ended in the period under review:

- Using CAATS, obtain a listing of tagged equipment marked as “Lost” after the end of school year inventory. For a sample of 10 computers, review documentation to note:
 - Effort was made to bill the student for missing equipment.
 - If the lost item was determined to be unrecoverable, equipment was deactivated in the system.

Commissioner of the Revenue

Examine real estate rezoning reports approved by the Board of Supervisors and resulting documentation from taxation system noting that zoning classification was changed accordingly and within a timely manner.

Examine the most recent update from the Virginia Department of Motor Vehicles. Select 20 additions, not already identified through the sale of a County decal. Note that date taxed, used for prorating of tax, is appropriate.

COUNTY OF FREDERICK, VIRGINIA
FINDINGS AND RECOMMENDATIONS

Accounts Payable Disbursements (COUNTY)

No exceptions noted.

General Government Payroll (COUNTY)

No exceptions noted.

Bank Reconciliations

No exceptions noted.

Treasurer's Checks

No exceptions noted.

Abatements

No exceptions noted.

Accounts Payable Disbursements (SCHOOLS)

No exceptions noted.

General Payroll (SCHOOLS)

No exceptions noted.

Analysis of A/R Cash Receipts (SCHOOLS)

No exceptions noted.

Program Expenditures (SOCIAL SERVICES)

No exceptions noted.

Accounts Payable Disbursements (SOCIAL SERVICES)

No exceptions noted.

Payroll (SOCIAL SERVICES)

No exceptions noted.

Cash Disbursements (REGIONAL JAIL)

No exceptions noted.

COUNTY OF FREDERICK, VIRGINIA
FINDINGS AND RECOMMENDATIONS
(Continued)

Bank Reconciliations (REGIONAL JAIL)

No exceptions noted.

Accounts Payable Disbursements (REGIONAL JAIL)

No exceptions noted.

Accounts Payable Disbursements (SHERIFF)

No exceptions noted.

Focused Testing (SOCIAL SERVICES)

No exceptions noted.

Revenue Recovery Program (FIRE AND RESCUE)

No exceptions noted.

P-card Program (COUNTY)

No exceptions noted.

Computer Inventory (COUNTY)

Unused inventory is tracked outside of the asset tagging system. The listing provided did not have any support regarding the length of time in storage, when the equipment was purchased, or whether it is a new or used item. We were unable to calculate the amount of unused equipment purchased prior to three months from February 28, 2023.

There were eight community computers that were assigned to an individual instead of a specific location.

There is no documentation regarding the return of terminated employees' equipment.

COUNTY OF FREDERICK, VIRGINIA
FINDINGS AND RECOMMENDATIONS
(Continued)

Computer Inventory (SCHOOLS)

No exceptions noted.

Student Device Inventory (SCHOOLS)

No exceptions noted.

Commissioner of the Revenue

No exceptions noted.

CORRECTIVE ACTION PLAN

Findings:

Computer Inventory (COUNTY)

Unused inventory is tracked outside of the asset tagging system. The listing provided did not have any support regarding the length of time in storage, when the equipment was purchased, or whether it is a new or used item. We were unable to calculate the amount of unused equipment purchased prior to three months from February 28, 2023.

There were eight community computers that were assigned to an individual instead of a specific location.

There is no documentation regarding the return of terminated employees' equipment.

Corrective Action Plan (CAP):

The following policy has been created to resolve the findings identified in the audit.

IT ASSET TRACKING POLICY

- I. **PURPOSE:** To establish policy, procedure and responsibilities for the asset tracking of Frederick County owned IT equipment and peripherals (“equipment” shall include peripherals) to include agencies for which Frederick County serves as fiscal agent.
- II. **SCOPE:** This policy applies to all Frederick County Departments and those agencies for which Frederick County serves as fiscal agent.
- III. **POLICY:** Unless otherwise specified in this policy, all IT equipment identified in the IT Procurement Policy will be tracked by the IT Department. Records maintained by the IT Department will include, but not limited to, equipment inventory, equipment user and equipment location.

IV. DEFINITIONS:

Employee Equipment Form: An agreement signed by the County employee accepting responsibility for returning County owned assets upon employment termination.

Equipment Inventory: A record of County owned IT Equipment that includes pertinent information regarding the asset and its location.

Equipment Location: The physical location of IT equipment.

Equipment User: County employee (or County Department in the case of general use and enterprise/vocational IT equipment) who is assigned the asset and accepts responsibility for the asset.

IT Equipment: All computer equipment, or other asset that is connected to a computer to increase functional range or efficiency to including but not limited to: personal computers, laptops, file servers, printers, bar code readers, palm pilots, copiers, and wireless communications.

Master Spreadsheet: Asset tracking record maintained by the IT Department.

Termination Alert: Email generated by the HR Department to notify identified staff of the termination of employment of a County employee.

V. RESPONSIBILITIES:

- a. The Frederick County IT Department shall:

- i. Procure all IT equipment per the IT Procurement Policy and Frederick County Procurement Policy.
- ii. Establish and maintain an IT equipment asset tracking system.
 - 1. As IT equipment is ordered, enter purchase information in the master spreadsheet and verify that all purchased equipment is received.
 - 2. As IT equipment is received, enter identifying equipment information in the master spreadsheet.
 - 3. Prior to IT equipment being distributed, the IT Department will verify that an Employee Equipment Agreement Form has been signed by the user.
 - a. The Employee Equipment Agreement Form is signed during the New Employee Orientation and is on file in the HR Department.
 - b. HR will make the form part of the employee's file.
 - 4. As IT equipment is distributed, enter equipment user and equipment location in the master spreadsheet.
 - a. An IT Help Desk ticket is created by either the IT Department or the user department.

General use equipment and enterprise/vocational IT equipment not assigned to an individual user will identify the using department as the user and the Department Head will maintain custodial responsibility.
 - 5. As users are identified as terminated by the HR Department, the IT Department will verify that all assigned equipment is returned to the County and the master spreadsheet is updated to reflect that the equipment is available to be assigned to another user.
 - a. IT will be notified of terminated employees via the Termination Alerts that are sent to key personnel by the HR Department.
 - b. IT will notify the HR Department if equipment is not returned within three business days of employment separation.
 - c. HR will notify the Finance Department (Payroll) when there is a need to recoup funds for unused equipment.
 - d. The Finance Department (Payroll) will withhold the equipment funds from the employee's final pay.
 - 6. As equipment is reassigned, add a new record to the master spreadsheet reflecting the new user, location, and identifying equipment information.
 - a. The user department will submit an IT Help Desk "New Employee Request".
 - 7. As equipment is permanently taken out of service, the master spreadsheet is updated to reflect the disposal. The equipment is disposed of by the IT Department following County policy.
- b. Frederick County Constitutional Officers, Department Heads and Chiefs of other agencies for which Frederick County serves as fiscal agent shall:

- i. Establish a departmental procedure to ensure timely submission of New Employee Requests through the IT Help Desk.
- ii. Establish a departmental procedure to report to the IT Department, within 1 week of termination, that equipment assigned to terminated employee has been returned.
- iii. Establish a departmental procedure to ensure general use and enterprise/vocational IT equipment is accounted for and report to the IT Department for disposal per County policy.
- iv. Establish a procedure to request IT equipment replacement, through the IT Help Desk, for items that fall outside of the Computer Replacement Process (IT Procurement Policy, section VI), to include budgeting funds and following both the IT Procurement Policy and Frederick County Procurement Policy.

VI. COMPLIANCE:

This policy is subject to the biannual Internal Audit and reported to the Frederick County Audit Committee. The County engages an independent auditor from a public accounting firm to perform agreed-upon procedures to provide independent assurance that the County's risk management, governance and internal control processes are operating effectively. The agreed-upon procedures are approved annually by the County Administrator.

The County Administrator shall be notified of policy violations through the draft Internal Audit. The County Administrator, or designee, shall request and assess corrective action plan(s) (CAP). An approved CAP will become part of the final Internal Audit Report. The final report is forwarded to the Frederick County Audit Committee for review and, if necessary, action.

Violation of this policy may result in disciplinary action up to and including termination of employment.

7/10/23



I acknowledge that while I am working for Frederick County, I will take proper care of all company equipment that I am issued. I further understand that upon termination, I will return all Frederick County's property, and that the property will be returned in proper working order, subject to ordinary wear and tear. I understand I may be held financially responsible for lost or damaged property.

According to Frederick County policy, all employees are required to return all County property upon separation of employment. Upon separation, you will have three business days to return County equipment. Failing to do so will result in a deduction being made to the employee's final paycheck. Please return all property to your Department Head or their designee.

Employee Signature

Date

TERMS AND CONDITIONS OF SERVICES

Fees and Payment Terms

We expect to begin our services upon our initiation of planning procedures and will conclude upon delivery of reports and other communications required by professional standards. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Our fees vary according to the degree of responsibility involved and the skill required. You will also be billed for travel and other out-of-pocket expenses. Our fee, excluding out-of-pocket expenses, will be between \$25,000 and \$27,225.

It is our understanding that (1) the financial and accounting records are complete (requires few or no adjusting journal entries); (2) we will receive support from your personnel necessary for the preparation of all items discussed or as outlined in our client assistance list, to be provided; and (3) the preparation of items in our client assistance list will be completed prior to our arrival to begin fieldwork, if applicable. If for some reason your personnel are unable to provide the contemplated assistance, or should we encounter unexpected circumstances that will require spending more time than presently anticipated, we will bring this to your attention and discuss the additional cost during the normal billing process. A change in the scope of our services (e.g., due to changes to regulations or professional standards, and as applicable to you, loss of key personnel, financial and/or accounting irregularities, unexpected and material litigation, acquisitions, etc.) may also require additional time and, therefore, add to the cost of the engagement. We assure you that we will make every attempt to hold our time to a minimum, commensurate with the work involved. Other services, such as research or consultation, would be an additional cost.

Interim billings will be submitted as work progresses and as expenses are incurred, and are payable upon presentation of our invoices. A service charge of one and one-half percent (1-1/2%) per month will be added to accounts receivable balances remaining unpaid 30 days after the original invoice date.

In accordance with firm policy, work may be suspended if your account becomes significantly overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, you will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination. In addition, if our work is suspended or terminated, you agree that we will not be responsible for your failure to meet governmental and other deadlines, for any penalties or interest that may be assessed against you resulting from your failure to meet such deadlines, and for any other damages (including but not limited to consequential, indirect, lost profits, or punitive damages) incurred as a result of the suspension or termination of our services.

If we elect to terminate our engagement services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our engagement or issued our report.

Other Terms

We have the right to withdraw from this engagement, at our discretion, if we are not provided with information requested in a timely manner to perform the engagement, or we have been refused cooperation with our reasonable requests, or we have been presented with misrepresented facts.

Mike Bollhoefer, County Administrator
County of Frederick, Virginia
August 2, 2023
Page 2

Because the agreed-upon procedures do not constitute an examination or review, we will not express an opinion or conclusion on internal controls. In addition, we have no obligation to perform any procedures beyond those to which you agree.

We will perform our services through two visits per fiscal year. Our focus will be the baseline procedures as presented in the attached Supplements. We will perform procedures until we have absorbed the agreed upon fees as discussed below. While planning our second visit each year, we will coordinate our testing of the baseline procedures commensurate with the remaining available fees and will communicate our planned testing with you, if changes are necessary. Unless unforeseeable problems are encountered, the report should be available within one month of onsite testing.

We will issue a written report upon completion of our engagement that lists the procedures performed and our findings. Our report will be addressed to the Board of Supervisors and County Management. If we encounter restrictions in performing our procedures, we will discuss the matter with you. If we determine the restrictions are appropriate, we will disclose the restrictions in our report. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

There may exist circumstances that, in our professional judgment, will require we withdraw from the engagement. Such circumstances include the following:

- You refuse to provide written agreement to the procedures and acknowledge that they are appropriate for the intended purpose of the engagement.
- You fail to provide requested written representations, or we conclude that there is sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written representations, or we conclude that the written representations provided are otherwise not reliable.
- We determine that the description of the procedures performed or the corresponding findings are misleading in the circumstances of the engagement.
- We determine that restrictions on the performance of procedures are not appropriate.

An agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, should any such matters come to our attention, we will communicate them in accordance with professional standards and applicable law. In addition, if, in connection with this engagement, matters come to our attention that contradict the financial records subject to the procedures discussed in Supplements A and B, we will communicate such matters to you.

You agree to the procedures to be performed and acknowledge that they are appropriate for the intended purpose of the engagement.

You are responsible for the financial records subject to our testing and that it is in accordance with the County's policies and procedures; and for selecting the criteria and procedures and determining that such criteria and procedures are appropriate for your purposes. In addition, you are responsible for providing us with (1) access to all information of which you or the appropriate party are aware that is relevant to the performance of the agreed-upon procedures on the subject matter, (2) additional information that we may request from the appropriate party for the purpose of performing the agreed-upon procedures, and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence relating to performing those procedures.

Mike Bollhoefer, County Administrator
County of Frederick, Virginia
August 2, 2023
Page 3

At the conclusion of our engagement, we will require certain written representations in the form of a representation letter from management that, among other things, will confirm management's responsibility for the financial information subject to our testing.

Megan Argenbright is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

The attached Terms and Conditions of Services sets forth the standard terms and conditions that will govern our provision of professional services to you. This letter, along with the Terms and Conditions of Services shall constitute the agreement for professional services between Brown, Edwards & Company, L.L.P. and your Company.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. If the need for additional procedures arises, or the procedures need to be modified, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, we may require that they acknowledge in writing their agreement with the procedures performed, or to be performed, and their acknowledgement that the procedures are appropriate for their purposes.

Very truly yours,

BROWN, EDWARDS & COMPANY, L.L.P.



Megan Argenbright, Partner

CAB:lcl
Attachments

cc: Ms. Cheryl Shiffler

RESPONSE:

The letter correctly sets forth the understanding of the County of Frederick, Virginia.

By: 

Title: County Administrator

Date: 8/7/23

TERMS AND CONDITIONS OF SERVICES (Continued)

Other Terms (Continued)

In the event that Brown Edwards is required to respond to a subpoena, court order, or any other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate Brown Edwards at our standard hourly rates for the time we expend in connection with such response, and to reimburse Brown Edwards for all of our out-of-pocket expenses incurred in that regard.

You acknowledge that we devote a substantial amount of time and resources to the hiring, retention, and training of employees engaged in the provision of services to our clients. Accordingly, we ask that you agree to the following. In the event that any of our employees accepts a position of employment with the County, or any of its related parties at any time while we are performing services for you or within one year thereafter, you agree to compensate us in the form of a placement fee equal to 35% of the employee's annual compensation in effect on the date employment was contracted with the County. This fee will be payable when the employee accepts such a position. If you need a permanent employee and would like assistance in locating this type of individual, we can provide personnel search assistance to help you locate and hire a qualified professional.

Electronic Dissemination of Data

In the interest of facilitating our services to the County, we may communicate by facsimile transmission, send data over the Internet, or allow access to data through third-party vendors' secured portals or clouds. Electronic data that is confidential to the County may be transmitted or stored using these methods. We may use third-party service providers to store or transmit this data, such as providers of tax return preparation software. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. We also require all of our third-party vendors to do the same.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors. You consent to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement.

Dispute Resolution Procedure

If any dispute, other than with respect to fees which is addressed below, arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the McCammon Group under its applicable rules for resolving professional related services disputes before resorting to litigation. The parties agree that mediation will take place within 60 days from the date notice is first given from one party to the other as to the existence of a dispute and the demand to mediate. Should the parties be unable to agree upon a mediator, said mediator will be selected by the McCammon Group. Cost of any mediation proceeding shall be shared equally by all parties. The submission of any dispute to mediation or arbitration shall not be deemed to waive, and shall not be deemed to toll, any applicable statute of limitations.

TERMS AND CONDITIONS OF SERVICES
(Continued)

Dispute Resolution Procedure (Continued)

Disputes arising between the accountant and the client over fees should be settled between the parties. If not settled, the client and the accountant agree to submission for resolution by arbitration in accordance with the applicable arbitration rules of the McCammon Group, and such arbitration shall be binding and final. Should the parties be unable to agree upon an arbitrator, said arbitrator will be selected by the McCammon Group. The accountant and the client acknowledge that in agreeing to arbitration, each forfeit the right to have the dispute settled in a court of law.

Should any litigation be instituted by either party to this agreement, both parties agree to submit to the jurisdiction of the Roanoke Virginia Circuit Court for any disputes arising under this contract.

Any claim by you for damages arising from Brown Edwards' performance of its services under this agreement shall be commenced within one year from when you knew, or should have known, of Brown Edwards' breach of the standard of care, but in no event shall such claim be brought more than three years after the date of delivery of the completed report.

Independence

In providing our services, we are required by law and our professional standards to maintain our independence from the County. We take this mandate very seriously and thus guard against impermissible relationships, which may impair the very independence, which you and the users of our report require. As such, you should not place upon us special confidence that in the performance of our services we will act solely to your interest. Therefore, you acknowledge and agree we are not in a fiduciary relationship with you and we have no fiduciary responsibilities to you in the performance of our services described herein.

Cannabis

You represent and warrant to us that you do not "participate in the Cannabis market", which for the purposes of this Engagement Letter is defined as: a) selling, producing, transporting, storing, destroying, or otherwise possessing Cannabis (in any form and for any duration), regardless of whether such activity is permitted under State law; or b) directly or knowingly providing services, products, or finished goods to any person or entity that pursuant to a license under state law or otherwise sells, produces, transports, stores, destroys, or possesses for related purposes Cannabis. As used in this Engagement Letter, the term "Cannabis" has the same meaning as provided by statute in the Commonwealth of Virginia, and incorporates references to cannabis, marijuana, marihuana, or similar terminology.

Should we learn of any information from any source (public or non-public) that the County participates in the Cannabis market, regardless of whether such activity is permitted under State law, we reserve the right to terminate this agreement ("Special Termination") immediately without recourse or liability for any loss which may be suffered by the County as a result of such termination. Upon termination of this agreement, our engagement with the County shall be deemed complete, and we shall have no further obligation to deliver any items not previously provided, whether in final or draft form. We shall bill and the County shall be obligated to pay for any outstanding amounts due (including reasonable out-of-pocket costs) for services rendered under the terms of this Engagement Letter up to the date of termination as shall be provided for in a final invoice, and such fees and costs shall become immediately due and payable.

TERMS AND CONDITIONS OF SERVICES
(Continued)

Cannabis (Continued)

The County shall also defend, indemnify, and hold harmless Brown Edwards against any claims by third parties for loss, claims, damages, and liabilities related to termination under this Special Termination provision. This termination provision shall have no effect on any service or deliverable which may be covered under the terms of a separately executed engagement letter.

Force Majeure

Neither of us shall be in breach of our responsibilities under this engagement letter nor shall either of us incur any liability to the other as a result of Brown Edwards or the Company being unable to comply with our respective obligations as a result of a Force Majeure Event.

“Force Majeure Event” means any circumstance not within the reasonable control of the affected party, which prevents or limits the affected party in meeting its obligations under this engagement letter, including, any fire, explosion, accident, flood, drought or catastrophe of nature, pandemic, epidemic, other outbreak of disease, or a material increase in the severity of the same, war, riot, act of terrorism or civil unrest, act of nature or of public enemy, and/or act, order or mandate of any federal, state, or local governmental body or figure, which could not have been avoided by the reasonable care of the affected party.

The occurrence of a Force Majeure Event shall extend the term of delivery of the services by the number of days the event persists. In the event such event persists for more than 30 calendar days, each of us will be entitled to terminate this agreement with immediate effect and without incurring any liability towards the other, except for those rights and liabilities that accrued prior to the date of termination, provided a written termination notice is sent.

Supplement A

BASELINE AREAS		Frequency	August 2023	February 2024	August 2024
A.	Accounts Payable Disbursements	Semi-annually	X	X	X
B.	General Government Payroll	Semi-annually	X	X	X
C.	Bank Reconciliations	Semi-annually	X	X	X
D.	Treasurer's Checks	Semi-annually	X	X	X
E.	Abatements	Semi-annually	X	X	X
F.	Accounts Payable Disbursements (SCHOOLS)	Semi-annually	X	X	X
G.	General Payroll (SCHOOLS)	Semi-annually	X	X	X
H.	Analysis of A/R Cash Receipts (SCHOOLS)	Semi-annually	X	X	X
I.	Program Expenditures (SOCIAL SERVICES)	Semi-annually	X	X	X
J.	Accounts Payable Disbursements (SOCIAL SERVICES)	Semi-annually	X	X	X
K.	Payroll (SOCIAL SERVICES)	Semi-annually	X	X	X
L.	Cash Disbursements (REGIONAL JAIL)	Semi-annually	X	X	X
M.	Bank Reconciliations (REGIONAL JAIL)	Semi-annually	X	X	X
N.	Accounts Payable Disbursements (REGIONAL JAIL)	Semi-annually	X	X	X
O.	Sheriff Accounts Payable Disbursements	Semi-annually	X	X	X
P.	Commissioner of Revenue: Land Use and Tax Relief Testing	Semi-annually	X	NOTE 1	X
Q.	Social Services: Focused Testing	Semi-annually	X	X	X
R.	Public Safety: Revenue Recovery Program	Semi-annually	X	X	X
S.	P-Card Program	Semi-annually	X	X	X
T.	Computer Inventory (COUNTY)	Semi-annually	X	X	X
U.	Computer Inventory (SCHOOLS)	Semi-annually	X	X	X
V.	Student Computer Inventory (SCHOOLS)	Semi-annually	X	NOTE 1	X

NOTE 1: We will not test this step for our February visit since this information is not available due to timing.

Supplement A

ADDITIONAL AREAS		Frequency	August 2023	February 2024	August 2024
AA.	Cash Receipts (REGIONAL JAIL)	As requested by County			
BB.	Analysis of Payroll Check Endorsement	As requested by County			
CC.	Analysis of Wire Transfer Activity	As requested by County			
DD.	Analysis of Wire Transfer Activity (SCHOOLS)	As requested by County			
EE.	Case Rotation (SOCIAL SERVICES)	As requested by County			
FF.	Sheriff's Checking Account	As requested by County			
GG.	Sheriff's Levy Account	As requested by County			
HH.	Building Permits	As requested by County			
II.	Confidential Fund	As requested by County			
JJ.	Sheriff's APA Review	As requested by County			
KK.	Parks and Recreation Pool Receipts	As requested by County			
LL.	Parks and Recreation Activities	As requested by County			
MM.	Community Center	As requested by County			
NN.	Commissioner of the Revenue	As requested by County	X	X	X
OO.	Proffers	As requested by County			
PP.	Airport	As requested by County			
QQ.	Court Services	As requested by County			
RR.	Victim Witness	As requested by County			

RESPONSE:

We concur with the approach described above:

Signed: _____

Date: _____

**PROCEDURES TO BE PERFORMED IN CONNECTION WITH THE
INTERNAL AUDIT OF THE COUNTY OF FREDERICK, VIRGINIA**

A. Accounts Payable Disbursements (COUNTY)

Select a random sample of ten disbursements (of the ten disbursements, at least two for items between \$10,000 and \$100,000, two for items between \$5,000 and \$10,000, and one under \$5,000 each period and five disbursements in excess of \$100,000, if available) noting:

- Evidence of authorized departmental approval.
- Payee and amount agree to supporting documentation, i.e. invoice, purchase order, receiving documentation, as applicable.
- If amount is between \$5,000 and \$9,999, there was documentation of one written quote.
- If amount is between \$10,000 and \$99,999, there was documentation of use of unsealed bidding or unsealed request for proposals.
- If amount is greater than \$100,000, determine that there is evidence of public bid notice.
 - If amount is greater than \$80,000 and for professional services, or if the amount is greater than \$100,000 and for goods and nonprofessional services, determine that there is evidence of public bid notice.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.

Using CAAT's, evaluate electronically, all A/P cash disbursements for:

- Duplicate check numbers.
- Gap detection of check sequences.
- Duplicate payments (Same date, payee, and amount).

Using CAAT's:

- Compare the most current to date vendor master listing to the most current to date employee master listing for vendors and employees with the same addresses and investigate those that had activity during the period under review.
- Examine vendors with the same address.
- Compare the current to date vendor master listing with the prior vendor master listing and examine five new vendors for validity.

B. General Government Payroll (COUNTY)

Select a sample of five payroll disbursements noting:

- Rate of pay used to calculate gross pay agrees to authorized amount per Personal Action Form ("PA").
- Time is supported by an approved time card signed by the department head.
- Recalculate gross pay based on approved hours and rate of pay.
- Agree amount per cancelled check or voucher to payroll register.

Select five new employees noting:

- Department head or supervisor has signed the PA form.
- Employee file contains an I-9 form.
- Data on the PA form to the employee master file in the system.
- If individual is replacing someone in a budgeted position, test system to determine that former employee has been inactivated in the system.

**PROCEDURES TO BE PERFORMED IN CONNECTION WITH THE
INTERNAL AUDIT OF THE COUNTY OF FREDERICK, VIRGINIA**

B. General Government Payroll (Continued)

Using CAAT's, compare employee payrolls from period to period and select five individuals whose gross pay changed, and agree the change to personnel records.

C. Bank Reconciliations

Select one bank reconciliation during the period under review and perform the following:

- Compare the balance on the reconciliation to the general ledger.
- Examine 15 treasurer checks and 15 other checks shown as outstanding noting:
 - That payee is in compliance with County policy. (No checks written to cash or bearer)
 - The person signing the check is authorized to issue the check.
- Examine all outstanding checks greater than \$15,000 noting:
 - That payee is in compliance with County policy. (No checks written to cash or bearer)
 - The person signing the check is authorized to issue the check.
- Read the outstanding check schedule noting all checks outstanding for more than 217 days.
- Examine the bank statement for the following month to verify all deposits in transit cleared the bank.
- Examine all checks greater than \$15,000 and ten smaller checks that cleared the bank the first ten days in the subsequent month to proper inclusion/exclusion on the outstanding check list.
- Verify the clerical accuracy of the bank reconciliation.
- Agree the bank balance to the bank statement.
- Examine checks from the prior visit sample of checks that had not cleared the bank noting:
 - That payee is in compliance with County policy. (No checks written to cash or bearer)
 - The person signing the check is authorized to issue the check.

D. Treasurer's Checks

Select a sample of ten Treasurer's checks noting:

- Evidence of authorized approval.
- Payee and amount agree to supporting documentation.

E. Abatements

Obtain an electronic file of abatements, select 20 abatements, and agree to supporting documentation.

F. Accounts Payable Disbursements (SCHOOLS)

Select a random sample of ten disbursements (of the ten disbursements, at least three will be for items greater than \$5,000, two for items under \$5,000, and five for items in excess of \$200,000, if applicable) noting:

- Evidence of authorized departmental approval.
- Payee and amount agree to supporting documentation, i.e.; invoice, purchase order, receiving documentation, as applicable.
- If amount is less than \$5,000, one quote was obtained.

**PROCEDURES TO BE PERFORMED IN CONNECTION WITH THE
INTERNAL AUDIT OF THE COUNTY OF FREDERICK, VIRGINIA**

F. Accounts Payable Disbursements (SCHOOLS) (Continued)

- If amount is between \$5,000 and \$30,000, three verbal quotes were obtained.
- If the amount is between \$30,000 and \$200,000, four written quotes were obtained.
- If the amount is greater than \$200,000, determine that there is evidence of public bid notice.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.
- For construction contracts in excess of \$100,000 examine bid bond from Surety Company that accompanies contract.

Using CAAT's, evaluate electronically, all A/P cash disbursements for:

- Duplicate check numbers.
- Gap detection of check sequences.
- Duplicate payments (same date, payee, and amount).

Using CAAT's:

- Compare the most current to date vendor master listing to the most current to date employee master listing for vendors and employees with the same addresses and investigate those that had activity during the period under review.
- Examine vendors with the same address, excluding employee HSA accounts.
- Compare the current to date vendor master listing with the prior vendor master listing and examine five new vendors for validity.

G. General Payroll (SCHOOLS)

Select a sample of five payroll disbursements noting:

- Rate of pay used to calculate gross pay agrees to authorized amount per Assignment and Annual Contract memo from the Superintendent.
- Time is supported by an approved time card signed by the department head (if applicable).
- Recalculate gross pay based on approved hours and rate of pay.
- Agree amount per cancelled check or voucher to payroll register.

Select five new employees noting:

- Department head has signed the PA form.
- Employee file contains an I-9 form.
- Data in employee file and new hire paperwork agrees to employee information per employee master file on payroll system.
- If individual is replacing someone in a budgeted position, test system to determine that former employee has been inactivated in the system.

Using CAAT's, compare employee payrolls from period to period and select five individuals whose gross pay changed, and agree the change to personnel records.

**PROCEDURES TO BE PERFORMED IN CONNECTION WITH THE
INTERNAL AUDIT OF THE COUNTY OF FREDERICK, VIRGINIA**

G. General Payroll (SCHOOLS) (Continued)

Using CAAT's, search for employees that were paid twice within the same period and determine appropriateness of second payment.

H. Analysis of A/R Cash Receipts (SCHOOLS)

Compare two days of cash receipts scheduled by the clerk opening the mail with the amounts deposited by the Accounts Receivable Clerk noting:

- The deposit slip agrees to the sum of all checks received.
- Support for all receipts are maintained in the A/R binder.
- The coding of revenue accounts compare to type of receipt.

I. Program Expenditures (SOCIAL SERVICES)

Select a random sample of ten Purchase Orders noting:

- Amount in client's case file matches purchase order.
- Vendor established in the system matches name on purchase order.
- Name on purchase order matches client.
- Purchase Order was approved prior to any encumbrances.

Obtain the preliminary warrant register with case-worker's and aid's approval and compare that to the warrant register approved by the Director, to ensure that no warrants were issued after approval by the Director.

Select a random sample of ten program expenditure disbursements noting:

- Evidence of timely authorized approval.
- Payee and amount agree to supporting documentation, i.e.; invoice, purchase order, receiving documentation, as applicable.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.
- Examine cancelled check to determine that payee and amount agree to information on warrant register.
- Review case file to determine if client is authorized to receive this specific type of assistance.

Compare the most current to date vendor master listing to the most current to date employee master listing for vendors and employees with the same addresses and investigate those that had activity during the period under review.

**PROCEDURES TO BE PERFORMED IN CONNECTION WITH THE
INTERNAL AUDIT OF THE COUNTY OF FREDERICK, VIRGINIA**

J. Accounts Payable Disbursements (SOCIAL SERVICES)

Select a random sample of ten disbursements noting:

- Evidence of approval by the Director of Social Services.
- Payee and amount agree to supporting documentation, i.e.; invoice, purchase order, receiving documentation, as applicable.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.
- Examine cancelled check to determine that payee and amount agree to information on warrant register.

K. Payroll (SOCIAL SERVICES)

From the payroll register, select a sample of five payroll disbursements noting:

- Rate of pay used to calculate gross pay agrees to authorized amount in employee file.
- Agree amount to payroll register.
- Compare direct deposit authorization signed by the employee to the account number that the direct deposit went into on the confirmation returned from the bank.

Select two payrolls during the quarter and compare net pay per the payroll register to the confirmation returned from the bank to ensure that net payroll register agrees to amount deposited by the bank.

Examine confirmation returned from the bank for duplicate employee account numbers.

Based on the number of days in the month recalculate the maximum amount of “beeper pay” that could be paid. Compare this to the total amount of beeper pay for the month.

Select three new employees each quarter noting:

- Data in the personnel file matches information keyed into the Peachtree module, such as name, pay rate, bank account number.
- If individual is replacing someone, test system to determine that former employee has been deleted from the system.

Compare payroll warrant registers for several periods looking for employees that are no longer on payroll. For employees no longer on the payroll determine that their last payment coincides with their final day of work.

L. Cash Disbursements (REGIONAL JAIL)

Select a sample of ten disbursements from the inmate account and five disbursements from the canteen account noting:

- Evidence of authorized departmental approval or inmate approval.
- Payee and amount agree to supporting documentation.
- Consider the appropriateness of the expenditure in relation to the type of account.

**PROCEDURES TO BE PERFORMED IN CONNECTION WITH THE
INTERNAL AUDIT OF THE COUNTY OF FREDERICK, VIRGINIA**

M. Bank Reconciliations (REGIONAL JAIL)

Select one bank reconciliation and perform the following:

- Compare the balance on the reconciliation to the general ledger.
- Examine five checks shown as outstanding noting:
 - That payee and amount agree to supporting documentation.
 - The person signing the check is authorized to issue the check.
- Read the outstanding check schedule noting all checks outstanding for more than 217 days.
- Examine the bank statement for the following month to verify all deposits in transit cleared the bank.
- Verify the clerical accuracy of the bank reconciliation.
- Agree the bank balance to the bank statement.

N. Accounts Payable Disbursements (REGIONAL JAIL)

Select a random sample of five disbursements noting:

- Evidence of authorized departmental approval.
- Payee and amount agree to supporting documentation, i.e. invoice, purchase order, receiving documentation, as applicable.
- If amount is between \$5,000 and \$9,999, there was documentation of one written quote.
- If amount is between \$10,000 and \$99,999, there was documentation of use of unsealed bidding or unsealed request for proposals.
- If amount is greater than \$100,000, determine that there is evidence of public bid notice.
 - If amount is greater than \$80,000 and for professional services, or if the amount is greater than \$100,000 and for goods and nonprofessional services, determine that there is evidence of public bid notice.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.

Using CAAT's:

- Compare the most current to date vendor master listing to the most current to date employee master listing for vendors and employees with same addresses and investigate those which had activity during period under review.
- Examine vendors with the same address.

O. Accounts Payable Disbursements (SHERIFF)

Select a random sample of ten disbursements (of the ten disbursements, at least two for items between \$10,000 and \$100,000, two for items between \$5,000 and \$10,000, and one under \$5,000 each period and five disbursements in excess of \$100,000, if available) noting:

- Evidence of authorized departmental approval.
- Payee and amount agree to supporting documentation, i.e. invoice, purchase order, receiving documentation, as applicable.
- If amount is between \$5,000 and \$9,999, there was documentation of one written quote.

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O. Accounts Payable Disbursements (SHERIFF) (Continued)

- If amount is between \$10,000 and \$99,999, there was documentation of use of unsealed bidding or unsealed request for proposals
- If amount is greater than \$100,000, determine that there is evidence of public bid notice.
 - If amount is greater than \$80,000 and for professional services, or if the amount is greater than \$100,000 and for goods and nonprofessional services, determine that there is evidence of public bid notice.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.

Using CAAT's, compare the most current to date vendor master listing to the most current to date employee master listing for vendors and employees with same addresses and investigate those which had activity during period under review.

Using CAAT's, run a summary of disbursements each period summarized by vendor name. Examine dates of payments and amounts below \$2,000 to indicate possible order splitting.

P. Commissioner of Revenue: Land Use and Tax Relief Testing

Select a random sample of five Land Use tax relief deferrals and five Tax Relief for the Elderly or Permanently Disabled deferrals during the period under review noting:

- A formal application was received and approved by the Commissioner of Revenue's office.
- Using guidelines from the state, eligibility was properly determined.
- Documentation exists that information on applications was verified by Commissioner of Revenue employees.
- For Tax Relief applications, inquire of the Commissioner how they have ensured that the asset and/or income information on the application is complete. Review documentation that these procedures were performed.

Q. Social Services: Focused Testing

Select the two most current quarterly 941 filings for the two federal ID's at Social Services (In-Home Services and Social Services) and perform the following:

- Examine documentation that they were prepared and completed timely (by the last day of the month following the quarter end).
- Inquire about and review any delinquent notices from the IRS that have been received.
- Examine reconciliation from Social Services records to 941 filed with IRS and agree balances from reconciliation to 941.
- Recalculate the calculations of payroll tax on the 941.
- Examine documentation of timely payment with filed 941.

**PROCEDURES TO BE PERFORMED IN CONNECTION WITH THE
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Q. Social Services: Focused Testing (Continued)

Select two monthly Special Welfare reconciliations and perform the following:

- Agree ten entries per month between Social Services ledgers and County General Ledger.
- Review reconciliation and document that reconciling items between Social Services and County consist of interest or cancelled checks. Gain an understanding of any other reconciling items. Document any unidentified reconciling items.
- Test for clerical accuracy.

Select ten voided checks during the period under review and perform the following:

- Examine notification of voided check to Treasurer using standard void check notification.
- Ensure notification was made timely (within a day).

Request documentation that quarterly review of outstanding check report was performed and that checks that needed voiding were properly voided.

Select the annual, quarterly, or monthly State LASER report reconciliation.

- Verify that the department of Social Services has reconciled the LASER report to the internal Social Services Thomas Brothers system and the County's general ledger.
- Review and determine that all reconciling items have been identified.

Select five individual gas card expenditures, noting the following:

- Examine documentation of the use of the check-in and check-out log.
- Per review of the log, ensure the gas cards were returned reasonably after stated use.
- Trace individual expenditure to gas card billing statement. Review disbursement to gas card vendor noting timely payment and avoidance of penalties.
- Ensure documentation has been made of the individual case name that any expenditure is related to.
- Ensure approval has been made for expenditure and that approval is properly documented.

Select five individual credit card expenditures noting the following:

- The card has a single purchase limit.
- Training was provided to card user.
- Trace one expenditure for each card to billing statement and monthly reconciliation.
- If an item purchased for a program expense is returned, ensure that the credit on the statement is applied to the same budget item.
- Ensure case name was properly documented with expenditure.
- Ensure approval has been made for expenditure and that it is properly documented.
- Review disbursement to credit card company, noting timely payment and avoidance of penalties.
- Purchase is within "Card Use" section of Purchasing Card Policies and Procedures prepared by the Frederick County Finance Department dated November 1, 2019.

**PROCEDURES TO BE PERFORMED IN CONNECTION WITH THE
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Q. Social Services: Focused Testing (Continued)

Select ten travel reimbursements filed and review for the following:

- Review documentation noting proper approval for travel reimbursements. Travel reimbursements should include employee signature, as well as Supervisor and Director.
- Ensure per diem limits as authorized have been complied with.
- Ensure documentation has been made noting the individual case name that any expenditure is related to.
- Ensure County approved mileage rates are used.
- Ensure supporting documentation is filed with travel reimbursement.

R. Revenue Recovery Program (FIRE AND RESCUE)

Select a sample of ten daily logs and perform the following:

- Verify patient and/or hospital authorization for each run.
- Verify that a staff report was submitted to the hospital.
- Check to see that the log was sent to the billing company in a timely manner.
- Any amounts that were written off are accompanied by supporting documentation.

Select the two most recent Quarterly Allocation Spreadsheets and perform the following:

- Verify that the report was reconciled to the G/L.
- Review and determine that all reconciling items have been identified.
- Test the mathematical accuracy of the reconciliation.

S. P-Card Program (COUNTY)

Select a sample of 5 individual cards noting:

- The card has a single purchase limit.
- Training was provided to card user.

Select a sample of 3 departments, and the associated summary statement for that department, noting:

- Purchases fall within the following criteria:
 - Has an associated purchase order and/or
 - Is \$5,000 or greater and has a standing PO and/or
 - Is \$5,000 or greater and does not require a PO and/or
 - Utility payments (phone, cellular phone, cable, water/sewer, gas)
- Log is maintained for all charges made on department cards for the month associated with the statement selected.
- Department card is maintained in secure location
- Inquire of department p-card managers if they maintain a list of PINs for all cardholders. Additionally, inquire of a cardholder for the department if they are aware if a list of PINs is maintained by the department manager or another department staff.

**PROCEDURES TO BE PERFORMED IN CONNECTION WITH THE
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S. P-Card Program (COUNTY) (Continued)

For all card statements selected above verify that:

- Purchases are within “Card Use” section of Purchasing Card Policies and Procedures prepared by the Frederick County Finance Department dated November 1, 2019.
- A monthly reconciliation was performed.
- Payment summary is prepared by Program manager and signed by department head and another individual if the department head used the card.
- Payment was made within 25 day grace period.

T. Computer Inventory (COUNTY)

For purchases of computer equipment subject to asset tagging during the period:

- For a sample of five purchases, compare the number purchased per invoice to number of items tagged by IT as new equipment and ensure procurement policy was followed for the purchase.
- Using CAATS, determine the amount of unused equipment remaining in inventory based on the listing provided. Report if unused equipment purchased prior to three months exceeds 10% of inventory on hand.

Using CAATS, review list of issued and tagged equipment for duplicate issuances to employees.

Select a sample of five terminated employees during the period and review listing of issued equipment from IT to determine:

- All equipment issued to the employee was returned and the device asset tag was unassigned.
- Equipment was returned within one week of employee termination.

U. Computer Inventory (SCHOOLS)

For a sample of five purchases of computer equipment subject to asset tagging during the period, compare the number purchased per invoice to number of items tagged by IT as new equipment and ensure procurement policy was followed for the purchase.

Using CAATS, review list of issued and tagged equipment for duplicate issuances to employees.

Select a sample of five terminated employees during the period and review listing of issued equipment from IT to determine all equipment issued to the employee was returned and the device asset tag was unassigned.

**PROCEDURES TO BE PERFORMED IN CONNECTION WITH THE
INTERNAL AUDIT OF THE COUNTY OF FREDERICK, VIRGINIA
(Continued)**

V. Student Device Inventory (SCHOOLS)

Using CAATs, review list of tagged devices as of the period end for duplicate issuances to students.

For the August visit:

- For school year beginning in the period under review:
 - Using CAATs, compare list of enrollment to the list of students who received tagged devices to ensure only students enrolled in the County Schools or a fiscal agent, or enrolled through a private school receiving County School funding obtained devices.

- For the school year ended in the period under review:
 - Using CAATs, obtain a listing of tagged equipment marked as “Lost” after the end of school year inventory. For a sample of 10 computers, review documentation to note:
 - If the lost item was determined to be unrecoverable, equipment was deactivated in the system.

**PROCEDURES TO BE PERFORMED IN CONNECTION WITH THE
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(Continued)**

AA. Cash Receipts (REGIONAL JAIL)

Select one month of receipts from a receipt book noting:

- The sum of the receipts agrees to the amount deposited on the bank statement.
- All receipts for the month are present and accounted for, i.e.; both copies of voided receipts are located in the receipt book, and there are no missing receipt copies for issued receipts.

BB. Analysis of Payroll Check Endorsement

Select ten cancelled payroll checks per quarter and compare endorsements with signatures on file in the personnel records

CC. Analysis of Wire Transfer Activity

Select five wire transfers per quarter:

- Compare to wire transfer approval form.
- Compare to list of approved payees.

DD. Analysis of Wire Transfer Activity (SCHOOLS)

Select five wire transfers per quarter:

- Compare to wire transfer approval form.
- Compare to list of approved payees.

EE. Case Rotation (SOCIAL SERVICES)

Select three cases for a period noting that case worker has been rotated within the past twelve months.

FF. Sheriff's Checking Account

Obtain the number sequence of service papers served during the time period under review and select a sample of 15 service papers and perform the following:

- Trace the service paper to the receipt issued.
- Trace the receipt issued to the miscellaneous cash settlement report.
- Agree total cash receipt settlement report to G/L revenue account.

Obtain a monthly miscellaneous cash settlement report and inquire about any missing receipt numbers. For all missing receipts, verify that money was collected through the courts, trace service paper fees collected to the court collections for proper receipt of money.

FF. Sheriff's Checking Account (Continued)

Examine all checks written for the quarter to verify that all checks are made payable to the Treasurer, representing all civil fees collected for each month.

**PROCEDURES TO BE PERFORMED IN CONNECTION WITH THE
INTERNAL AUDIT OF THE COUNTY OF FREDERICK, VIRGINIA
(Continued)**

GG. Sheriff's Levy Account

Obtain a copy of annual public auction sale prices and trace amounts paid to other departments to the departments G/L account, and review for reasonableness.

HH. Building Permits

Obtain an electronic file of daily cash reports submitted by the Building Inspections office to examine using CAAT's and select 15 permits to perform the following:

- Agree the type of permit issued to copy of original permit.
- Recalculate the fees collected using the fee schedule.
- Agree recalculated amount collected to receipt issued.

II. Confidential Fund

Select three months at random and review volume of activity for reasonableness, and review documentation of reason for disbursements.

JJ. Sheriff's APA Review

Obtain and review the most recent APA audit report. Consider the scope of their work, and design tests to address any significant objectives they did not address.

KK. Parks and Recreation Pool Receipts

Select a random sample of ten daily receipts reports prepared by the pool manager and maintained at the pool. Compare the cash per the daily receipt to the validated deposit slip.

Conduct a surprise on-site visit to a pool and compare the attendance records to the actual individuals at the pool to determine that the pool attendant is properly accounting for individuals entering the facility and the related fees they generate.

LL. Parks and Recreation Activities

Select an activity during the quarter and compare registration fees collected to attendance records. Also examine expenses related to the trip and compare to the fees charged. Investigate any inconsistencies noted.

MM. Community Center

Select five days and obtain sign-in sheets from the Center. Determine whether revenue entered in the system and deposited corresponds to the number of sign-ins.

Scan the sign-in sheet for obvious indications of alterations.

**PROCEDURES TO BE PERFORMED IN CONNECTION WITH THE
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(Continued)**

NN. Commissioner of the Revenue

Examine real estate rezoning reports approved by the Board of Supervisors and resulting documentation from taxation system noting that zoning classification was changed accordingly and within a timely manner.

Examine the most recent update from the Virginia Department of Motor Vehicles. Select 20 additions, not already identified through the sale of a County decal. Note that date taxed, used for prorating of tax, is appropriate.

OO. Proffers

Using CAAT's select a sample of building permits and see if they should have required proffers. Once selected perform the following procedures:

- Examine the zoning application that was approved by the Board to ensure that the proffers collected are tracked by specific use. Also, determine that amount collected agrees with amount originally approved.
- Trace payment to daily cash settlement sheet and to deposit in the Treasurer's office.
- Determine that the proper general ledger revenue account was credited upon collection of the money.
- Make sure the spreadsheet maintained by appropriate staff was updated to reflect the increase in payments for the project.
- Review staff's spreadsheet to ensure that the allocation to parks and recreation, administration, other, fire and rescue, and schools is correct.

Examine prior Zoning Board minutes and determine status of current projects. If there has been activity, verify completeness of recorded proffers.

Examine the log maintained in Planning Department and identify lots for which no proffers have been collected. Select a sample of these lots and determine that no permits have been issued and there indeed is no activity on the lot.

PP. Airport

Inquire and document the methodology and procedures followed regarding the issuance of fuel discounts.

Using reports provided by the Airport, perform the following for the top fifteen customers:

- Calculate an average cost per gallon charged by calculating total sales divided by number of gallons sold.
- Document the discount entered into the system which automatically calculates the discount to be given on their transactions
- Document the number of gallons sold during the year.
- Document whether the customer has operations based at the airport.

**PROCEDURES TO BE PERFORMED IN CONNECTION WITH THE
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(Continued)**

PP. Airport (Continued)

- Inquire as to the reason for any large discounts or average prices that are unusually low in comparison to prices charged to other customers selected.

Randomly select a sample of twenty-five fueling transactions and perform the following:

- Recalculate the invoice, foot the total, and verify extensions.
- Compare the gallons charged on the invoice to the fuel ticket.
- Determine whether the pilot signed the fuel ticket.
- Agree the type of gas billed to the type of gas marked on the fuel ticket.
- If customer has credit account, verify that the transaction was included on the monthly account billing and that the amount was subsequently collected by comparing to deposit ticket.
- If applicable, verify that the discount on the invoice agrees to the discount that is preset in the system for that particular customer.
- If the transaction is a cash or credit card transaction and the customer is not a customer with previously negotiated discounts, determine whether there was a discount given and whether the discount appears unusually high in comparison to prices charged to other customers selected.
- Determine whether the proper tax was included on the invoice.

Using information provided by the Airport, calculate the average cost per gallon by fuel type, paid by the Airport for the quarters ended September 30, 20XX, December 31, 20XX, March 31, 20XX, and June 30, 20XX, and for the fiscal year ended June 30, 20XX.

QQ. Court Services

For petty cash and checking accounts controlled in this department, inquire and document how they are utilized, their funding source, the number and type of accounts, and any controls in place.

Perform a count of the petty cash accounts and make sure that cash reconciles to the set amount maintained plus receipts for non-reimbursed expenditures.

Randomly select ten checking account expenditure transactions and document the following:

- Whether the expenditure has supporting documentation including invoice, packing slip, etc.
- Whether the authorized signatory signed the check.
- Whether the nature of the expenditure appears to circumvent the County's purchasing or other policies.
- Whether the cancelled check appears to have any alterations or unusual endorsements.
- Whether the nature of the expenditure appears to be appropriate for the department's function.

Determine whether the department controlled checking account's balance exceeded \$2,000 at any time during July 1, 20XX – June 30, 20XX.

**PROCEDURES TO BE PERFORMED IN CONNECTION WITH THE
INTERNAL AUDIT OF THE COUNTY OF FREDERICK, VIRGINIA
(Continued)**

QQ. Court Services (Continued)

Randomly select five receipt transactions and document the following:

- The deposit slip amount agreed to the deposit per the bank statement.
- The deposit appears to have been made in a timely manner after deposit slip preparation.

RR. Victim Witness

Select 20 restitution payments received by the Victim Witness Program during the period under review. For each payment perform the following:

- Examine order from Judge agreeing amount received to order from Judge.
- For money order and personal checks:
 - Examine copy of receipt given to defendant upon receipt of payment and letter sent to victim.
 - Document the time between receipt of payment from defendant and payment to victim. If more than two days, document reason for delay.
 - Agree receipt and disbursement to detail activity in victim witness ledger. Recalculate ending unpaid balance for accuracy.
- For cash payments:
 - Examine documentation of involvement of Treasurer (i.e. Treasurer's receipt).
 - Note that the proper information is included on the Treasurer's receipt (case number and victim name).
 - Examine documentation of involvement of Finance Department (copy of check to victim issued by Treasurer/Finance Department).