



Finance Department
Cheryl B. Shiffler
Director

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

TO: Board of Supervisors
FROM: Finance Committee
DATE: September 30, 2013
SUBJECT: Finance Committee Report and Recommendations

The Finance Committee met in the First Floor Conference Room at 107 North Kent Street on Monday, September 30, 2013 at 8:00 a.m. All members were present. (b) Items 2, 4, 5, 6, 7 and 8 were approved under consent agenda.

1. The Fire & Rescue Chief requests a General Fund supplemental appropriation in the amount of \$354,506. This amount represents funds required to eliminate the "Kelly Day" scheduling method. This item has been reviewed by both the Public Safety and Human Resources committees and forwarded to the Finance Committee with support. See attached information, p. 5 – 8. The committee recommends approval.
2. (b) The Fire & Rescue Chief requests a General Fund supplemental appropriation in the amount of \$2,202.30. This amount represents a carry forward of proffer funds for the Stephens City Fire facility rehabilitation. This completes the project. See attached memo, p. 9.
3. The Parks & Recreation Director requests the approval of the Recreation Reserve Fund Policy and the creation of the Parks Capital Projects Fund. Policy has been

- approved by the Parks & Recreation Commission. See attached information, p. 10 – 12. The committee recommends approval.
4. (b) The Sheriff requests a General Fund supplemental appropriation in the amount of \$1,100. This amount represents DARE donations. No local funds required. See attached memos, p. 13 – 14.
 5. (b) The Sheriff requests a General Fund supplemental appropriation in the amount of \$500. This amount represents reimbursement for firing range use. No local funds required. See attached memo, p. 15.
 6. (b) The IT Director requests a General Fund supplemental appropriation in the amount of \$16,666.66. This amount represents unspent grant funds. No local funds required. See attached memo, p. 16 – 23.
 7. (b) The GIS Manager requests a General Fund supplemental appropriation in the amount of \$20,000. This amount represents reimbursements for GIS software maintenance. No local funds required. See attached memo, p. 24.
 8. (b) The Deputy Public Works Director requests a Lake Holiday Sanitary District Fund supplemental appropriation in the amount of \$3,272.50. This amount represent a carry forward of funds needed to pay for the final engineering services invoice. See attached memo, p. 25 – 26.
 9. The Finance Director requests a EMS Revenue Recovery Fund supplemental appropriation and a General Fund reverse appropriation in the amount of \$850,000. This is needed to move the EMS Revenue Recovery program budget to its own fund. The original General Fund supplemental appropriation was approved at the August Finance Committee meeting. The committee recommends approval.

10. (no action required) The Finance Director presents FY 2013 year end financial information. See attached, p. 27 – 34.
11. (no action required) The School Finance Director provides FY 2013 year end financial information and is available for discussion. See attached, p. 35 – 61.

INFORMATION ONLY

1. The Finance Director provides a Fund 10 Transfer Report for FY 2014. See attached, p 62.
2. The Finance Director provides FY 2014 financial statements for the period ending August 31, 2013. See attached, p. 63 – 73.
3. The Parks & Recreation Department returned \$13,681 of unused appropriated proffer funds for the purchase of the 20 passenger bus. The original appropriation was \$75,000. See attached memo, p. 74.
4. The County provides the FY 2013 year end open purchase order list. See attached, p. 75 – 80.
5. The County Schools provide the FY 2013 year end open purchase order list. See attached, p. 81 – 84.
6. The IT Committee report is provided for an update on the fire reporting software. See attached, p. 85 – 91.
7. The Assistant County Administrator provides the yearly report from the Shenandoah Valley Battlefields Foundation regarding funding derived from Star Fort homeowner assessments. See attached information, p. 92 – 95.

8. The Shenandoah Valley Discovery Museum and the Winchester-Frederick County Youth Football League send notes of thanks for the County's continued support. See attached emails, p. 96 – 97.

9. An article from VML Virginia Town & City regarding the "Future of local [tax] levy, taxing authority at stake" is provided. See attached article, p. 98 – 100.

Respectfully submitted,

FINANCE COMMITTEE

Charles DeHaven

Judy McCann-Slaughter

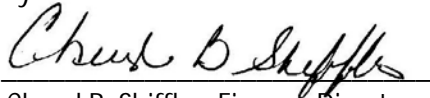
Ron Hottle

Angela Rudolph

Richard Shickle

Gary Lofton

By



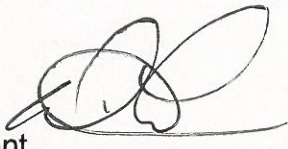
Cheryl B. Shiffler, Finance Director



MEMORANDUM

Dennis D. Linaburg
Fire Chief

TO: Cheryl Shiffler, Director
Finance Department

FROM: Dennis D. Linaburg, Chief
Fire and Rescue Department 

SUBJECT: Request for Supplemental Appropriation

DATE: September 16, 2013

As discussed in previous finance committee meetings in regards to the ceasing of Kelly Day scheduling for 24-hour shift Fire and Rescue staff, I present the following information.

The ceasing of the Kelly Day schedule is recommended to serve several purposes that we feel will justify the annual increase in overtime for Fire and Rescue.

Among the advantages are:

- Moderate financial gain that will help stem the flow of Fire and Rescue staff leaving employment with Frederick County for higher paying. I hope that this will buy us some time until salaries can be adjusted across the board.
- Daily staffing will increase by approximately five (5) staff per day if they no longer observe Kelly Days. Considering the fact that we are short staffed on a daily basis, this will be beneficial. An increase in daily staffing will provide the Department a savings in salaries, benefits, uniform costs, and supplies that would be associated with the need to hire additional personnel in the immediate future.
- In addition, maintaining the current training day will reduce the future Training Academy cost.
- The ceasing of Kelly Day's will also result in the reduction of part-time Fire and Rescue employees, where the funding can be used to cover some of the overtime expenses.

With seven (7) pay periods anticipated to be remaining in FY14, the Fire and Rescue Department would need an additional \$354,505.79 in Line Item 4-010-035050-1005-000 *Overtime*, to cover the increase in overtime through the end of this fiscal year.

Total Request: \$354,505.79*

Attached is the Executive Summary that was presented earlier this year which details the benefits of eliminated the Kelly Day scheduling for 24-hour shift personnel.

DDL:mhn
Attachments: 1
Cc: file

** This amount includes the 3.5% merit increase expected during FY14 and 7.65% F.I.C.A tax.*

EXECUTIVE SUMMARY

The Fire and Rescue Department is committed to providing the best possible service to the citizens and community. With this in mind our staff is our most valuable resource. The Executive Staff is dedicated to providing a transparent, balanced cutting edge workforce.

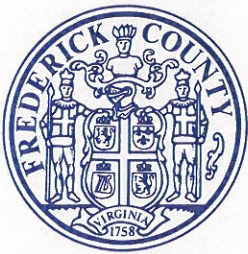
The following is a summary of the recommendations prepared for the Public Safety Committee. Staff has identified the issues and provided potential solutions. Information was gathered and compared to various other departments throughout the Commonwealth of Virginia. The document provides an in-depth look into the cessation of the Kelly Day scheduling for 24-hour shift personnel.

The aforementioned cessation of the Kelly Day schedule is recommended to serve several purposes that we feel will justify the annual increase in overtime for the Fire and Rescue Department.

Among the advantages are:

- Moderate financial gain that will help stem the flow of Fire and Rescue staff leaving employment with Frederick County for higher paying departments in Northern Virginia. Hopefully, this will buy us some time until salaries can be adjusted across the board. (However, this proposal will only help 24-hour shift employees. The Captains, day shift personnel, and office staff will not see any financial benefit from this proposal.)
- Daily staffing will increase by approximately five (5) personnel per day if they no longer observe Kelly Days. Considering the fact that we are short staffed on a daily basis, this will be beneficial to the entire fire and rescue system. With increasing the daily staffing by five (5) personnel, this will provide the Department with a savings of salaries, benefits, uniform costs, and ancillary supplies for the need of hiring additional personnel in the immediate future.
- With the daily staffing increase listed above, the proposal to implement a Recruit School/Training Academy for career personnel will be easier to facilitate by taking two (2) field personnel and reassigning them to the Training Division. This process will eliminate the need to hire any additional personnel in the immediate future for this proposal. These two additional Assistant Training Officers will also be able to facilitate annual training programs adopted by the Department when a Recruit School is not in session. These two additional Assistant Training Officers will also allow the Training Division to implement the Advanced Emergency Medical Technician program once the Department receives Accreditation.

- Maintaining the Shift Training Days will allow the Department to continue to provide all of the mandated training for existing personnel that is required by local, state, and federal authorities based upon specific policies and procedures from the certifying organizations.
- The cessation of Kelly Day's will also result in the reduction in the usage of part-time employees for coverage in fire and rescue stations. This will allow the Department to utilize part-time personnel to maintain and support many of the existing projects where the funding as well as some of the part-time money can be moved to the overtime line item to cover some of these expenses.



Dennis D. Linaburg
Fire Chief

MEMORANDUM

TO: Cheryl Shiffler, Director
Finance Department

FROM: Dennis D. Linaburg, Chief *DDL/msn*
Fire and Rescue Department

SUBJECT: Request for Supplemental Appropriation

DATE: September 18, 2013

I am requesting the use of proffer funds in the amount of \$2,202.30 be placed in line item 3202-5604-007 Stephens City Fire Company to cover the remaining expenses paid in FY14. This will then conclude the Stephens City Fire Department's facility rehabilitation project.

\$58809.17	Appropriated (F.C. 9/21/2011)
-15030.00	United Roofing (paid FY12)
43779.17	Balance carry forward (F.C. 9/2012)
-6070.00	Floor Shop (paid FY13)
-8705.00	McDaniel Piping (paid FY13)
29004.17	Balance remaining (6/30/13)
-66.30	Floor Shop (paid FY14)
-2,136.00	American Bedding Mfg. (paid FY14)
26,801.87	Balance remaining (9/18/13)

Total Request: \$2,202.30

If you have any questions or need additional information regarding this request, please do not hesitate to contact me so I may further discuss these issues.

DDL:msn
CC: file



MEMO

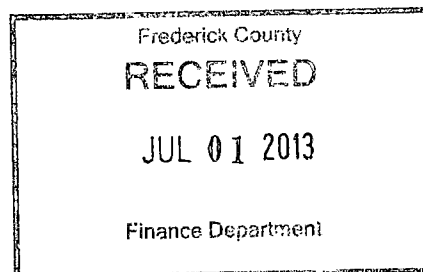
To: Finance Committee
From: Jason Robertson, Director
Subject: Recreation Reserve Fund Policy
Date: July 1, 2013

Please find enclosed the Recreation Reserve Fund Policy which was recommended for approval by the Frederick County Parks and Recreation Commission at its June 11, 2013 meeting.

The Recreation Reserve Fund utilizes an existing mechanism, the Frederick County Reserve Fund, to assist in providing alternative funding sources to support Frederick County youth participation in recreation programs, improve existing park facilities, and assist Frederick County in providing new facilities identified in the Frederick County Comprehensive Plan. There will be three types of funds within the Recreation Reserve Fund; the Recreation Assistance Fund, Capital Project Fund, and General Park Improvement Fund.

The creation of specific Capital Project Fund pools is subject to approval by the Board of Supervisors through recommendations of the Parks and Recreation Commission and Finance Committee and requires a minimum commitment. Donations to the Recreation Assistance and General Park Improvement Fund do not have any minimum commitment or approval process. Disbursement from all three funds will require Board of Supervisor approval.

Please feel free to contact me at 722-8294 with any questions regarding the above.



Recreation Reserve Fund

Goal:

Increase Frederick County youth participation in recreation for those who are unable to afford recreation programs and provide recreation facilities identified in the Frederick County Comprehensive Plan.

Purpose:

The Recreation Reserve Fund within the Frederick County Reserve Fund will be used for Frederick County residents who need financial assistance for their children to participate in recreation programs and to assist Frederick County in raising funds to fund capital projects identified in the Frederick County Comprehensive Plan. This fund is not intended to provide funds which can be substituted for traditional tax base funding.

Policy:

There are three types of funds within the Recreation Reserve Fund, the Recreation Assistance Fund, specific capital project funds, and a general park improvement fund.

A. Recreation Assistance Fund:

Funds dedicated for Recreation Assistance will be placed in the Recreation Reserve Fund within Frederick County's Reserve Fund as they are received. Each donation will be noted in a revenue code (TBD). Donations are non-refundable.

These funds will be utilized for individuals seeking recreation assistance based on their income level according to the Economic Assistance Policy (#500.08). Each time an individual requests assistance, Parks and Recreation staff will apply the standards from Policy #500.08. If the individual is eligible to receive assistance and funds are available, assistance will be provided and accounted in the department's registration system. Staff will request the Commission to recommend receiving the discounted registration fees from the Recreation Reserve Fund's Recreation Assistance Fund at the April Parks and Recreation Commission meeting. This request will be forwarded to the Finance Committee April meeting for recommendation to the Board of Supervisor's May meeting for reimbursement.

B. Capital Project Funds

A capital project fund may be created for any capital project approved by the Frederick County Parks and Recreation Commission and Frederick County Board of Supervisors. Twenty percent of the total project cost must be pledged prior to the establishment and acceptance of donations for a specific capital project fund in a revenue code (TBD).

The Frederick County Parks and Recreation Commission will recommend utilizing the money from the Recreation Reserve Fund within the Frederick County Reserve Fund to the Frederick County Finance Committee to recommend to the Frederick County Board of Supervisors. The Frederick County Board of

Supervisors must approve the disbursement of the Recreation Reserve Fund money within the Frederick County Reserve Fund.

C. General Park Improvement Fund

The general park improvement fund is for donations made to improve existing parks or facilities. Donations may be of any amount, deposited into revenue code (TBA), and are non refundable.

The Parks and Recreation Commission will recommend the use of General Park Improvement Funds to the Finance Committee and the Board of Supervisors specifying the particular improvement.

Auditing/Accountability:

All funds within the Recreation Reserve Fund will be accounted for annually by the Parks and Recreation Department based on the balance provide by the Frederick County Finance Department and the Parks and Recreation Department. This balance and activity will be reported to the Parks and Recreation Commission annually.

Frederick County Sheriff's Office

ROBERT T. WILLIAMSON
Sheriff



MAJOR R. C. ECKMAN
Chief Deputy

1080 Coverstone Drive
Winchester, Virginia 22602

(540) 662-6168
Fax (540) 722-4001

To: Sharon Kibler, Assistant Director of Finance
From: Sheriff R.T. Williamson *RTW*
Subject: DARE Donation
Date: September 19, 2013

I am requesting the check submitted by Public Works Department to the Treasurer in the amount of \$1,000.00, from Mid Atlantic Textile Recycling, be submitted as a donation to the Frederick County DARE Program.

Please appropriate this amount to Budget Line item 3102-5413-0000-0001.

Thank you

RTW/mlr

c.s. 8/15/13 3-010-018990-0015

Frederick County Sheriff's Office



ROBERT T. WILLIAMSON
Sheriff

MAJOR R. C. ECKMAN
Chief Deputy

1080 Coverstone Drive
Winchester, Virginia 22602

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

TO : Angela Whitacre, Treasurer's Office
FROM : Sheriff R. T. Williamson *RTW*
SUBJECT : Donation - DARE Program
DATE : August 28, 2013

Attached please find a check in the amount of \$100.00 from Winchester-Shawnee Lions Club. This amount represents a donation from this civic club to our DARE Program. We are requesting this amount be posted to revenue line 3-010-018990-0015. A separate memo will be sent to Finance requesting appropriation into our budget.

Thank you.

4-010-031020-5413-000-001

RTW/asw

Attachment

Cc: Finance

C.S. 8/29/13

WINCHESTER-SHAWNEE LIONS CLUB 09-07
PO BOX 106
WINCHESTER, VA 22604

800

68-258/514
12

DATE 22 July 13

PAY TO THE ORDER OF D.A.R.E. \$ 100.00

One Hundred and 00/100

DOLLARS



FirstBank
Strasburg, VA 540.465.9121

FOR _____

Frederick County Sheriff's Office



ROBERT T. WILLIAMSON
Sheriff

MAJOR R. C. ECKMAN
Chief Deputy

1080 Coverstone Drive
Winchester, Virginia 22602

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

TO : Angela Whitacre, Treasurer's Office
FROM : Sheriff R. T. Williamson *RTW*
SUBJECT : Reimbursement - Range Use
DATE : August 27, 2013

Attached please find a check in the amount of \$500.00 from United States Army Corps of Engineers. This amount represents quarterly reimbursement for use of our firing range. We are requesting this amount be posted to 3-010-019110-058. A separate memo will be sent to Finance requesting appropriation.

Thank you. 4-010-031020-5409-000-000

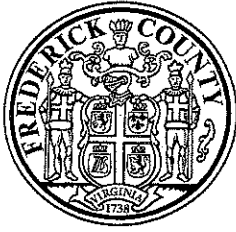
RTW/asw

Attachment

Cc: Finance

MICHAEL J WILSON USACE/MED USACE MIDDLE EAST DIVISON 201 PRINCE FREDRICK DR. WINCHESTER, VA 22602		United States Government For Official Use Only US Government Tax Exempt	1026 17-2/910 77770 <i>MJW617</i>
		DATE 7-22-13	
PAY TO THE ORDER OF FREDERICK COUNTY SHERIFF'S OFFICE		\$ 500.00	
<i>Five Hundred and 00/100</i>		DOLLARS	<input type="checkbox"/> Security Features Details on Back.
U.S. BANK CONVENIENCE CHECK U.S. Bank National Association Minneapolis, MN 55440		NOT VALID FOR MORE THAN \$3000.00	
FOR 4th QTR Payment (UOC RANGE USE)		<i>[Signature]</i>	

C.S. 8/29/13



COUNTY OF FREDERICK

Information Technologies
(540) 665-5614

MEMORANDUM

To: Finance Committee

From: Walter T. Banks, IT Director

Subject: Request to Carry Balance Forward from Supplemental Appropriation – Grant from Virginia Department of Housing and Community Development (VDHCD)

Date: August 26, 2013

The County has received a planning grant from the Virginia Department of Housing and Community Development (VDHCD) in the amount of \$25,000 on September 12th, 2012, to hire a broadband consultant to evaluate data, explore options, and produce an RFP to improve broadband internet service for the Frederick County area. This appropriation requires \$0 in local funding.

The County has been billed as project phases are completed with the first invoice due after the Needs Assessment in the amount of \$8,333.33 in FY2013. The County has two remaining invoices in FY 2014. The second and final invoices amount to \$16,666.66.

We are requesting the funds be carried forward from FY 2013 to FY 2014 to pay the remainder of the balance. Total funds requested to be carried forward is \$16,666.66 to be placed in the Professional Services-Other Information Technology Line item 4-10-012200-3002-000.

Sincerely,

Walter T. Banks

Director of IT

original s/a 1/23/13: 3-010-024040-0054 --> 4-010-012200-3002-000-000

107 North Kent Street, Winchester, Virginia 22601



9680
ACH

Frederick County
107 North Kent Street
3rd floor
Winchester, VA 22601

Invoice Number 4711
Invoice Date 7/31/2013

Period covered by invoice:
Deliverable #4 - Business Case Analysis

\$8,333.33

INVOICE TOTAL

\$8,333.33 AS

4-10-01200-3002-000-000

WTR

2214 Rock Hill Road
Suite 600
Herndon, VA 20170-4228
T | 703 689 3000
F | 703 689 3041
W | www.cit.org



8680
ACH



0000025942

Frederick County
107 North Kent Street
3rd floor
Winchester, VA 22801

Invoice Number 4676
Invoice Date 5/31/2013

Period covered by invoice:
Deliverable #2 - Completion of Needs Assessment

\$8,333.33

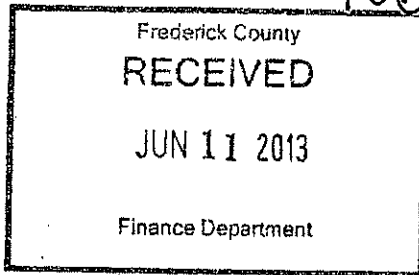
INVOICE TOTAL

\$8,333.33



Received May 30th, 2013

~~LOGI-310-02040-0054~~
4010-012200-3002-000-000



VENDOR # 8680
INVOICE # 4676
DUE DATE 6-29-13
PREP. BY JAC
DATE PAID 6-28-13
INV. DATE 5-31-13
P.O. #

2214 Rock Hill Road
Suite 600
Herndon, VA 20170-4228
T | 703 689 3000
F | 703 689 3041
W | www.cit.org

Contract between Frederick County, Virginia
and
the Center for Innovative Technology
("the parties")

Contract Number: FS-13-021

CIT contract officer: Sandie Terry

Agreement between:

Frederick County
107 North Kent Street
3rd Floor
Winchester, Virginia 22601

and

Center for Innovative Technology (CIT)
CIT Tower, Suite 600
2214 Rock Hill Road
Herndon, Virginia 20170

CIT is a non-profit corporation organized under the laws of the Commonwealth of Virginia.

1. SCOPE OF WORK

The work to be performed is described in Attachment A.

2. TERM

The work shall be performed from March 1, 2013 to September 30, 2013.

3. COMPENSATION

CIT's compensation for work performed during the period set forth herein shall consist of three equal payments based upon milestones as follows:

Payment 1: Upon completion of Needs Assessment -	\$8,333.33
Payment 2: Upon completion of Business Case analysis -	\$8,333.33
Payment 3: Upon delivery and presentation of The Plan -	\$8,333.34
Total	\$25,000.00

Payment will be made pursuant to the Bidder/Officer Acknowledgement of Payment Procedures via ACH payments through the Bank of America, 1100 Herndon Parkway, Herndon, Virginia 20170 Routing Transit Number 051000017. The phone number for the bank is 888-852-5000 extension 1213.

4. CONFIDENTIAL INFORMATION

Confidential information of both parties will be protected by each party. Regarding confidential information of CIT, such information shall be treated as confidential unless such confidentiality is proscribed by the Virginia Freedom of Information Act (2.2-3700 et seq.) and trade secret or proprietary information shall only be deemed confidential if CIT shall (i) invoke the protections of Va. Code § 2.2-4342(F) prior to or upon submission of the data or other materials, (ii) identify the data or other materials to be protected, and (iii) state the reasons why protection is necessary.

CIT herein invokes the protections of VA Code § 2.2-4342(F) for the raw provider data and maps showing specific provider coverage. CIT has signed NDA's with carriers protecting their data.

12. APPLICABLE LAW

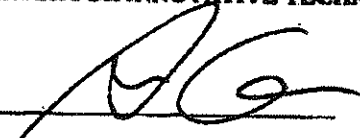
This agreement shall be construed, and the legal relations between CIT and Frederick County shall be determined in accordance with the laws of the Commonwealth of Virginia.

13. TITLES

The paragraph titles of this Agreement are for illustration only and do not limit the scope or effect of the provisions therein. Any conflict between the title and body of a paragraph shall be resolved in favor of the text contained in the paragraph body.


ACCEPTED AND AGREED TO:

CENTER FOR INNOVATIVE TECHNOLOGY


By 
Peter Jobse, President and CEO

Date 2/26/13

FREDERICK COUNTY, VIRGINIA

By 
Title

Date 2/25/13

APPROVED AS TO FORM

COUNTY ATTORNEY



STATEMENT OF WORK

ATTACHMENT A

PROJECT: Frederick County Community Telecommunications Plan

Period of Performance: March 1, 2013 through September 30, 2013

Award Amount: \$25,000

Summary of Work Requested

Frederick County, Virginia is seeking assistance with a planning project for county-wide broadband telecommunications. This project will undertake a comprehensive approach that includes identification of need within the county and a broadband telecommunications infrastructure proposal to meet that need.

The Center for Innovative Technology's Broadband service line will to conduct a thorough needs assessment, provide broadband education and application adoption strategies, last mile connectivity solution options including preliminary engineering and construction cost estimates as well as organizational and operational recommendation for future network implementation projects with funding strategies for those projects while working closely with the Frederick County Area Broadband Project Management Team.

Personnel

Karen Jackson, Deputy Secretary of Technology for the Commonwealth & Vice President of CIT Broadband -- Ms. Jackson will oversee the project providing guidance and feedback to the team.

Sandle Terry, Broadband Program Manager for CIT -- Ms. Terry will provide Project Management, general project oversight and in-depth analysis, assessment, recommendations, produce project deliverables and conduct public meetings and review sessions with the Frederick County Broadband Project Management Team.

Caroline Gorham, Broadband Program Assistant for CIT -- Ms. Gorham will document broadband education demands and current programs, interview current providers to obtain plans and challenges and pull vertical asset inventory.

Peter Sforza, Director of Va. Tech's Center for Geospatial Information Technology -- Mr. Sforza will assess and recommend vertical asset placement and specifications, identify rights-of-way and estimate fiber routing and deployment costs.

Deliverables and Milestones

Note the following target dates are assuming all contracts are fully executed prior to March 1, 2013

ATTACHMENT A

Delv #	Deliverable	Target Dt
1	Project Kick-off <ul style="list-style-type: none"> ■ Define goals, desired applications and the "champion" 	March 15, 2013 <i>(or before)</i>
2	Needs Assessment <ul style="list-style-type: none"> ■ Demand Aggregation ■ Vertical Assets Inventory ■ Current Coverage Assessment ■ Review assessment with Broadband Management Team 	May 31, 2013
3	Public Meeting to Present Project <ul style="list-style-type: none"> ■ Participate with Frederick's Broadband Management Team in conducting a public community meeting to announce and explain the project 	TBD – probably June
4	Business Case Analysis <ul style="list-style-type: none"> ■ Review current telecom expenditures ■ Review current policies and fees ■ Interview local providers (challenges and future plans) ■ Infrastructure Analysis ■ Broadband educational programs gap analysis ■ Review Business Case Analysis findings with Broadband Management Team 	June 28, 2013
5	Document the Recommendations (The Plan) <ul style="list-style-type: none"> ■ Models most applicable ■ Policy recommendations ■ Fiber and infrastructure recommendations ■ Partnership recommendations ■ Broadband applications educational options ■ Recommended organizational structure ■ Funding strategies 	August 23, 2013
6	Deliver and Present the Plan <ul style="list-style-type: none"> ■ Present the recommendations to the Frederick Broadband Management team ■ Make modifications based on feedback ■ Participate with Frederick Broadband Management team to present the plan at a public community meeting 	August 30, 2013 <i>Public meeting TBD – probably in September</i>

Benefits

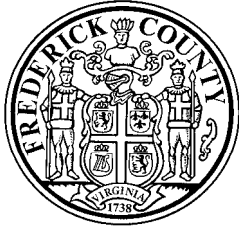
- ◆ **Aggregate Broadband Demand:** Aggregate demand for maximum buying power and demonstrate unmet demand to entice providers to expand services in the communities.

ATTACHMENT A

- ◆ **Strategic Broadband Deployment Plan:** Identified areas for future deployments and partnerships with the providers to leverage funding strategies and provide solid business cases for broadband services expansions.
- ◆ **Improved Community Life:** Develop strong partnerships with educational organizations to provide many educational opportunities for citizens and businesses to leverage the broadband services for improved community life and improve workforce skills to expand employment options.
- ◆ **Competitive Broadband Environment:** Frederick County and the City of Winchester recognize that access to multiple, affordable broadband service options provides a competitive advantage to fully harness the benefits of broadband.

Project Reporting

Each major milestone/ phase includes a review session of that phase's findings with the Frederick Broadband Management Team. Additionally, CIT Broadband will provide a monthly report of activities to Frederick IT Director, Walter Banks.



COUNTY OF FREDERICK

Information Technologies

Patrick Fly, GIS Manager

pfly@co.frederick.va.us

Voice 540.722.8225

Fax 540.722.2169

MEMO

To: Finance Committee

From: Patrick Fly, GIS Manager

Subject: Request for Supplemental Appropriation for Software Licensing, No additional local funds required.

Date: September 16, 2013

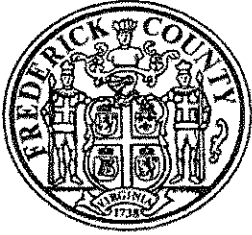
The County GIS has entered into a joint funding agreement with the Frederick County Sanitation Authority and Frederick County Public schools to fund enterprise wide software licensing for GIS. This is technology that all three organizations already use; the agreement allows us to maximize our purchasing power.

We are requesting a General Fund supplemental appropriation in the amount of \$20,000 to be placed in the GIS Maintenance and Service Contracts line item 4-10-012200-3005-000-002. This amount represents reimbursement from the Frederick County Sanitation Authority and Frederick County Public Schools for their portion of the ESRI GIS software maintenance. No additional local funds are required.

Going forward both the revenue and expenditure for this software licensing will be built into the FY 2015 budget. If you should have any questions please do not hesitate to contact me.

revenue: 3-010-019010-0014

107 North Kent Street, Winchester, Virginia 22601-5039



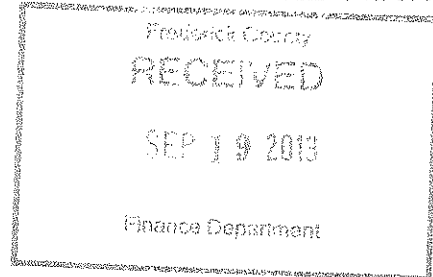
COUNTY of FREDERICK

Department of Public Works

540/665-5643

FAX: 540/678-0682

MEMORANDUM



TO: Cheryl B. Shiffler
FROM: Joe C. Wilder, Deputy Director of Public Works *JCW*
SUBJECT: Carry Forward Request Fiscal Year Budget 2012/2013 to Fiscal Year Budget 2013/2014
– Lake Holiday Dam Spillway Upgrade Project
DATE: September 18, 2013

The Lake Holiday Dam Spillway Upgrade project was completed during June, 2013 (FY12/13). At this time, the county currently holds retainage in the amount of \$10,000 (as well as the Certificates of Insurance, Payment and Performance Bonds) for the subject project until C. William Hetzer, Inc. performs final site stabilization including seeding and grading.

Dewberry Consultants was under contract with the county to perform engineering services related to the construction of the new bridge associated with the repairs. The final service they performed as per their contract was the bridge rating study. The cost for this study was \$3,272.50; however, the invoice was not submitted for payment until after July 1, 2013 (FY13/14). At this point, the only amount left the budget line item associated with the repairs was the encumbrance for the contract with C. William Hetzer, Inc. in the amount of \$9,999.99. Because there was only one expenditure line item associated with this project and we were holding Hetzer's retainage, we requested that we be able to pay Dewberry's final invoice from the encumbered funds. In exchange for processing the outstanding invoice for services from the encumbrance, it would be necessary to request a carry forward to replace the amount expended. The invoice was paid on or about September 2, 2013 by p-card.

Consequently, I am requesting a carry forward in the amount of \$3,272.51 from FY12/13 budget line item 29-1229-8900-02 – Improvements Other Than Buildings to FY13/14 budget line item 29-1229-8900-02 - Improvements Other Than Buildings. The request amount will cover the amount used to pay the final Dewberry invoice as well as cover the \$10,000 retainage being withheld until Hetzer performs the final site stabilization.

If you have any questions, do not hesitate to contact me.

JCW/rls

cc: Kris Tierney, Assistant County Administrator
David J. Burselson, Jr., General Manager, Lake Holiday Country Club, Inc.

INVOICE



Please remit to: Dewberry Consultants LLC
 P.O. Box 1824
 Merrifield, VA 22116-1824
 (703)849-0100 TIN: 54-0604420

Bill To: FREDERICK COUNTY, DEPT. OF PUBLIC WORKS
 ATTN: JOE C. WILDER
 107 NORTH KENT STREET
 WINCHESTER VA 22601

Invoice #: 1008262
Invoice Date: 8/12/2013
Due Date: 9/11/2013
Client #: 39313
Contract #: 50048266
Batch #: 2428962

Work Performed Thru Period Ending 7/26/2013

Job: 50048266 Lake Holiday Const Phase Svcs

TIME & MATERIAL BILLING

Task ID	Task Description	CURRENT PERIOD BILLING														
N001	Interpretations/Clarifications	NTE Amount	\$ 6,800.00													
	Description	Prev Amount Billed	\$ 3,795.00													
	ENG/PLAN/LA VIII			<table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Hours</th> <th style="text-align: left; border-bottom: 1px solid black;">Rate</th> <th style="text-align: left; border-bottom: 1px solid black;">Amount</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">2.00</td> <td style="text-align: right;">165.000</td> <td style="text-align: right;">\$ 330.00</td> </tr> <tr> <td colspan="2">TOTAL HOURLY LABOR</td> <td style="text-align: right;">\$ 330.00</td> </tr> <tr> <td>TOTAL FOR</td> <td style="text-align: right;">N001</td> <td style="text-align: right;">\$ 330.00</td> </tr> </tbody> </table>	Hours	Rate	Amount	2.00	165.000	\$ 330.00	TOTAL HOURLY LABOR		\$ 330.00	TOTAL FOR	N001	\$ 330.00
Hours	Rate	Amount														
2.00	165.000	\$ 330.00														
TOTAL HOURLY LABOR		\$ 330.00														
TOTAL FOR	N001	\$ 330.00														

N005	Bridge Rating Calc	NTE Amount	\$ 5,760.00																
	Description	Prev Amount Billed	\$.00																
	ENG/PLAN/LA III ENG/PLAN/LA VIII			<table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Hours</th> <th style="text-align: left; border-bottom: 1px solid black;">Rate</th> <th style="text-align: left; border-bottom: 1px solid black;">Amount</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">11.00</td> <td style="text-align: right;">110.000</td> <td style="text-align: right;">\$ 1,210.00</td> </tr> <tr> <td style="text-align: right;">10.50</td> <td style="text-align: right;">165.000</td> <td style="text-align: right;">\$ 1,732.50</td> </tr> <tr> <td colspan="2">TOTAL HOURLY LABOR</td> <td style="text-align: right;">\$ 2,942.50</td> </tr> <tr> <td>TOTAL FOR</td> <td style="text-align: right;">N005</td> <td style="text-align: right;">\$ 2,942.50</td> </tr> </tbody> </table>	Hours	Rate	Amount	11.00	110.000	\$ 1,210.00	10.50	165.000	\$ 1,732.50	TOTAL HOURLY LABOR		\$ 2,942.50	TOTAL FOR	N005	\$ 2,942.50
Hours	Rate	Amount																	
11.00	110.000	\$ 1,210.00																	
10.50	165.000	\$ 1,732.50																	
TOTAL HOURLY LABOR		\$ 2,942.50																	
TOTAL FOR	N005	\$ 2,942.50																	

TOTAL FOR JOB: 50048266 \$ 3,272.50

TOTAL INVOICE AMOUNT DUE \$ 3,272.50
BY 9/11/2013

JCW
8/15/13

[Signature]
for ROBERT L. EDWARDS

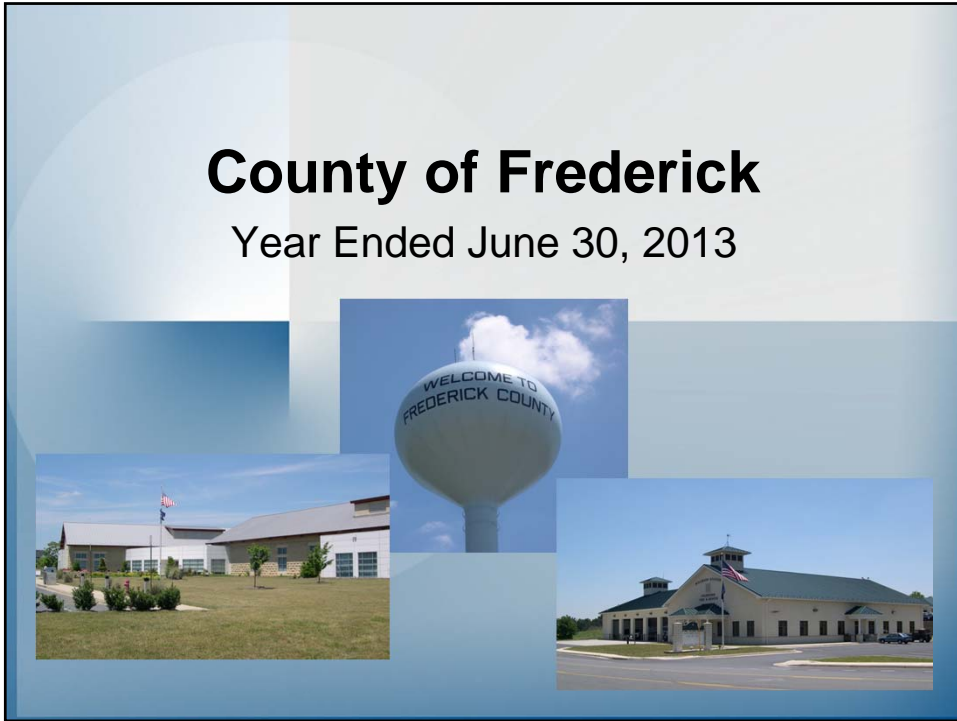
This invoice is due and payable within 30 days of the invoice date. Any questions pertaining to the above should be brought to the attention of Dewberry immediately. Thank you.

This invoice accurately reflects the terms and conditions of our agreement and the amount hereon is correct.

Dewberry complies with Section 202 of Executive Order 11246 as amended by Executive Order 11375.

County of Frederick

Year Ended June 30, 2013



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

- Actual Revenues \$137,167,523
- Actual Expenditures \$130,984,532
 6,182,991

Revenue and Expenditure detail on following slides

General Fund Unreserved Fund Balance

\$34,106,978

(Includes a reduction of \$4.3 used to balance
FY 2014 budget. Does not include FY 2014
budget amendments.)

Budgeted Revenue

	BUDGETED	ACTUAL	VARIANCE
*Property Taxes	82,285,000	91,274,000	8,989,000
Other Local Taxes	27,145,651	29,933,428	2,787,777
Permits / Fees	904,250	1,214,052	309,802
Fines / Forfeitures	251,759	387,848	136,089
Rev. from Use of Prop.	173,501	446,272	272,771
Charges for Services	2,253,898	2,212,738	(41,160)
Miscellaneous	555,216	640,548	85,332
Recovered Costs	759,267	2,175,749	1,416,483
State	8,405,827	8,658,232	252,405
Federal	204,605	224,656	20,051
TOTALS	122,938,972	137,167,523	14,228,550

*Includes reimbursement for PPTRA.

Property Taxes

	BUDGETED	ACTUAL	VARIANCE
Real Estate	40,700,000	44,657,302	3,957,302
Public Service	1,500,000	2,296,440	796,440
Personal Property	34,000,000	37,183,850	3,183,850
Machinery and Tools	5,000,000	5,616,692	616,692
Penalties / Interest	900,000	1,211,857	311,857
Admin Fees - Treasurer	185,000	307,860	122,860
TOTALS	82,285,000	91,274,000	8,989,000

*Includes state reimbursement for PPTRA.

Other Local Taxes

	BUDGETED	ACTUAL	VARIANCE
Sales Tax	10,335,682	11,039,176	703,494
Communications Tax	1,400,000	1,381,781	(18,219)
Utility Taxes	2,950,000	3,062,954	112,954
Business License	5,000,000	5,937,867	937,867
Motor Vehicle Decals	2,050,000	2,269,990	219,990
Bank Stock & Franchise	250,000	351,832	101,832
Taxes on Wills & Recordation	991,949	1,254,738	262,789
Meals & Room Taxes	4,125,000	4,592,244	467,244
Street Lights/Star Fort Fees	43,020	42,845	(175)
TOTALS	27,145,651	29,933,428	2,787,777

Permits / Fees

	BUDGETED	ACTUAL	VARIANCE
Dog License	35,000	41,088	6,088
Land Use Application Fees	8,000	7,325	(675)
Development Review Fees	175,000	382,026	207,026
Building Permits	507,040	594,874	87,834
Transfer fees	0	2,515	2,515
Electrical Permits	58,000	58,311	311
Plumbing Permits	29,810	10,155	(19,655)
Mechanical Permits	37,000	51,870	14,870
Sign Permits	3,600	3,112	(488)
Permits – Fire and Rescue	800	1,765	965
Land Disturbance Permits	50,000	59,860	9,860
2% State Fees	0	502	502
Septic Hauler/Sewage Install.		650	650
TOTALS	904,250	1,214,052	309,802

Unspent Budgeted Expenditures by category

	AMENDED BUDGET	ACTUAL	VARIANCE
Administration	10,004,883	9,245,731	759,153
Judicial	2,112,455	2,004,289	108,166
Public Safety	27,267,021	25,365,932	1,901,089
Public Works	4,397,459	3,627,132	770,327
Health / Welfare	6,772,876	6,547,404	225,472
Community College	56,493	56,493	0
Parks, Rec. & Cultural	5,327,299	4,888,472	438,827
Community Development	1,818,194	1,707,290	110,904
Transfers	79,007,815	77,541,790	1,466,024
TOTAL	136,764,494	130,984,532	5,779,961

Detail presented on following pages.

Budgeted Expenditures by department

ADMINISTRATION	AMENDED BUDGET	ACTUAL	VARIANCE
Board of Supervisors	244,022	229,550	14,471
County Administrator	580,366	582,586	(2,220)
County Attorney	203,301	205,904	(2,602)
Human Resources	306,916	309,441	(2,525)
Independent Auditor	65,000	63,500	1,500
Comm. of Revenue	1,119,581	1,096,406	23,174
Reassessment	232,178	157,943	74,235
Treasurer	1,110,080	1,056,895	53,186
Finance	704,306	689,146	15,160
IT /GIS	1,539,757	1,193,319	346,438
MIS	510,676	489,167	21,509
Other	3,094,417	2,906,623	187,793
Electoral Board	136,910	114,584	22,326
Registrar	157,373	150,666	6,707
SUBTOTAL	10,004,883	9,245,731	759,153

Budgeted Expenditures by department

JUDICIAL	AMENDED BUDGET	ACTUAL	VARIANCE
Circuit Court	60,815	60,150	665
Gen. District Court	15,752	13,893	1,859
J&D Court	19,450	15,325	4,125
Clerk	676,667	629,993	46,674
Law Library	7,200	11,634	(4,434)
Comm. Attorney	1,209,126	1,152,232	56,894
Victim Witness	123,445	121,063	2,383
SUBTOTAL	2,112,455	2,004,289	108,166

Budgeted Expenditures by department

PUBLIC SAFETY	AMENDED BUDGET	ACTUAL	VARIANCE
Sheriff	11,848,976	10,989,045	859,931
Vol. Fire Depts.	1,008,806	867,127	141,680
Ambul. / Rescue	843,566	444,864	398,702
Jail / Juv. Detention	4,683,354	4,595,256	88,098
Juvenile Court	171,105	121,321	49,784
Inspections	1,041,995	991,264	50,732
Fire & Rescue	6,484,896	6,295,055	189,841
Public Comm.	1,184,322	1,062,000	122,321
SUBTOTAL	27,267,021	25,365,932	1,901,089

Budgeted Expenditures by department

PUBLIC WORKS	AMENDED BUDGET	ACTUAL	VARIANCE
Road Admn.	20,475	13,382	7,093
Street Lights/Star Ft	43,020	33,275	9,745
Engineering	328,912	322,953	5,959
Refuse Collection	1,540,532	1,060,125	480,407
Refuse Disposal	401,096	331,654	69,442
Litter Control Grant	13,932	10,065	3,867
Maintenance Admn.	535,139	504,155	30,984
County Ofc. Bldg.	1,012,507	882,221	130,286
Animal Shelter	501,845	469,302	32,543
SUBTOTAL	4,397,459	3,627,132	770,327

Budgeted Expenditures by department

HEALTH/WELFARE	AMENDED BUDGET	ACTUAL	VARIANCE
Local Health Dept.	301,959	301,959	0
Ch. 10 Board	318,263	318,263	0
Social Services	5,611,724	5,369,471	242,253
Area on Aging	60,930	60,930	0
Prop. Tax Relief	480,000	496,782	(16,782)
SUBTOTAL	6,772,876	6,547,404	225,472

Budgeted Expenditures by department

COMMUNITY COLLEGE	AMENDED BUDGET	ACTUAL	VARIANCE
Community College	56,493	56,493	0
SUBTOTAL	56,493	56,493	0

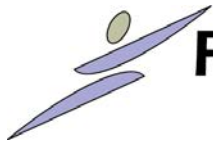
PARKS, REC & CUL	AMENDED BUDGET	ACTUAL	VARIANCE
Parks/Rec. Admn.	497,816	481,122	16,695
Parks Maintenance	1,588,642	1,486,413	102,229
RecCtr/Playgrnds	1,609,520	1,385,909	223,610
Clearbrook Park	408,165	390,367	17,798
Sherando Park	323,043	303,305	19,738
Regional Library	900,113	841,356	58,757
SUBTOTAL	5,327,299	4,888,472	438,827

Budgeted Expenditures by department

COMMUNITY DEV	AMENDED BUDGET	ACTUAL	VARIANCE
Planning	1,075,329	983,162	92,168
EDC	486,429	478,722	7,707
Zoning Board	6,175	1,961	4,214
Building Appeals	550	0	550
NSV Reg. Comm.	43,622	43,622	-
Gypsy Moth	0	0	-
Soil & Water	7,650	7,650	-
Agriculture	198,438	192,173	6,265
SUBTOTAL	1,818,194	1,707,290	110,904

Budgeted Expenditures by department

TRANSFERS	AMENDED BUDGET	ACTUAL	VARIANCE
School Transfers	75,599,986	74,483,200	1,116,786
County Debt & Unemployment Claims	2,561,645	2,366,360	195,285
Other	846,183	692,230	153,953
SUBTOTAL	79,007,815	77,541,790	1,466,024
GRAND TOTAL	136,764,494	130,984,532	5,779,961



Frederick County Public Schools

... to ensure all students an excellent education

Executive Director of Finance

fryel@frederick.k12.va.us

TO: School Board Members
David T. Sovine, Ed.D., Superintendent of Schools

FROM: Lisa K. Frye, Executive Director of Finance *Lisa K. Frye*

DATE: September 3, 2013

SUBJECT: **Financial Reports for Fiscal Year 2012-13**

Attached are the year-end financial reports for fiscal year 2012-13. As of the date of this report, the financials are un-audited. Included are the statements of operations for all funds managed by the school system. This report summarizes the key activities within each fund.

Table of Contents

<u>Fund</u>	<u>Report</u>
School Operating Fund	Page 3
School Nutrition Fund	Page 8
School Textbook Fund	Page 10
School Capital Projects Fund	Page 12
School Construction Funds	Page 14
School Debt Service Fund	Page 16
School Health Insurance Reserve Fund	Page 18
Northwestern Regional Educational Programs Funds	Page 20
Consolidated Services Fund	Page 22
Special Grants Fund	Page 24
Fiduciary Funds	Page 26

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 2013 school operating fund is \$800,883, which is 0.60% of the \$134,322,636 total operating fund budget.

Key factors generating the school operating fund surplus:

	Budget	Actual	Variance
Enrollment (Standards of Quality funding)	\$ 47,568,674	\$ 47,236,103	(\$ 332,571)
Wage and benefit savings due to vacancy savings and turnover	\$ 107,934,222	\$ 107,653,744	\$ 280,478
Energy/utility savings	\$ 2,762,388	\$ 2,393,565	\$ 368,823
Budget savings – schools and departments	\$ 14,786,309	\$ 14,326,482	\$ 459,827 <i>\$58,340 schools \$401,487 depts.</i>
Special education regional program funding	\$ 1,138,593	\$1,267,683	\$ 129,090
All other unobligated variances			<u>(\$ 104,764)</u>
Remaining Unobligated Surplus for FY 2013			\$ 800,883

The original (beginning) budget for the school operating fund for FY 2013 was \$131,906,999. Adjustments of \$2,415,637 were approved and resulted in the current budget balance of \$134,322,636. The adjustments included carryforward operating, encumbrance, and grant receipts from FY2012.

FY 2013 revenues in the school operating fund were \$133,055,460 and expenses totaled \$132,157,566. Special obligations in the amount of \$97,012 for certain restricted programs are reserved for re-appropriation to FY 2014, resulting in a FY2013 unobligated surplus of \$800,883.

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 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 deploys those funds with discretion and in line with its planning goals. Therefore, the expenditures in this component are referred to as unrestricted. The restricted program section shows the financial activity of grant funds received by the school division for specific use on designated programs within the division. The budget and related financial activity align with the grant award amounts and spending period, creating budget to actual variances which tend to 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.

School Operating Fund – Continued

Unrestricted Revenues and Expenditures

Unrestricted revenues exceeded expenditures by \$937,080 [line 11]. The variance for each revenue source and expenditure category is described in the following text. This amount is offset by the \$39,186 deficit in the restricted program section [line 14] resulting in the total operating fund surplus of \$897,895.

Revenues: \$126,905,349 [line 6]

Local Sources [line 1]

- \$993,522 in miscellaneous local revenue was received, including fees and charges to students and the public, as well as billings to other agencies, gifts and donations, rebates and refunds, and rental charges for the use of school division facilities. Funds received from these sources were less than projected by \$29,126.

Commonwealth [line 2]

- \$64,692,202 in state revenues were received, including Standards of Quality (SOQ) funding, sales tax receipts, incentive funding, categorical funding, lottery funds, and some miscellaneous funds were less than budgeted by \$191,332.
- SOQ funding was less than budgeted by \$332,571 due to lower than projected enrollment for the school year.
- Other state revenues were greater than budgeted by \$141,239, including positive variances in special education regional program funds of \$129,090, greater sales tax receipts by \$10,125, and other miscellaneous variances of a positive \$2,024.

Federal Government [line 3]

- \$4,358 in federal program revenues were received and are primarily restricted; however, a small roads grant is provided each year to assist the operating budget.

Local Government [lines 4-5]

- \$61,215,266 was received from the County's General Fund, including prior year funding rolled over into the current year to satisfy carryforward encumbrance obligations and a transfer from the Debt Service Fund for specified FY2013 obligations, and the current year commitment by the local governing body for the School Operating Fund.

Expenditures: \$125,968,269 [line 10]

Instruction [line 7]

- \$94,475,031 was expended for instructional purposes and include costs incurred for classroom instruction, student support services, library and media services, instructional support services, and school administrative offices in the areas of regular education, special education, vocational education, gifted education, and the other categories of instruction. Seventy-five percent of all expenditures are in this category. The positive variance of \$201,978 is attributable to expenditure savings throughout the schools and instructional departments.

Instructional and Administrative Technology [line 8]

- \$5,461,085 was expended for costs associated with division technology, whether for instructional, administrative, or operational categories. The \$58,660 positive variance is the net of all personnel and operational expenditures.

School Operating Fund – Continued

Support Services [line 9]

- \$26,032,153 was expended for costs associated with supporting the operations of the school division, including administration, services related to students' attendance and health, transporting students, and maintaining facilities. The \$811,345 positive variance is the net of all personnel and operational expenditures, including the \$368,823 in energy savings.
- Administration, Attendance and Health - Costs associated with the health services as well as the executive, finance, public information, human resources, and other administrative departments.
 - Savings of \$143,267 were realized in all types of expenditures. The largest variances occurred due to personnel turnover and lower than expected legal fees and contracted services.
- Transportation - Costs associated with transporting students and maintaining school buses.
 - A \$19,803 positive variance due to a savings in vehicle fuel.
- Operations and Maintenance - Costs associated with maintaining the division's facilities.
 - Utility expenses comprise a significant portion of this function. A \$603,538 positive variance was realized in the maintenance function and a \$44,736 positive variance was realized in the facility planning category. While savings were realized throughout all types of expenditures, a notable variance occurred in electricity and heating expenses due to installed lighting projects, conservation efforts and weather conditions.

Local support of restricted programs [line14]

- \$39,186 is the excess local portion for restricted programs.

FY 2013 Unrestricted Surplus (Revenues in Excess of Expenditures) [Line 17] \$800,883

Obligations against the surplus funds of \$897,895 include: 1) a \$40,744 for the FY 2014 mentor teacher program, 2) \$37,073 for SOL Algebra Readiness, 3) \$974 for the EpiPens program, 4) \$4,000 for vocational equipment (lift project), 5) \$3,538 for the I3 program, and 6) \$10,682 for carryforward insurance recovery on vehicles. A separate appropriation request will be submitted for these amounts to be approved by the Board of Supervisors.

Restricted Programs [Line 18]

Restricted Programs provide funding for specific programs or initiatives. The majority of the restricted revenues are based upon certain student populations or capabilities. Restricted program funding is associated with specific spending criteria as well as reporting criteria. The vast majority of restricted revenues come from the federal government, but a few are from state or miscellaneous sources. Restricted program revenues totaled \$6,150,111 for FY 2013, and program expenditures totaled \$6,189,297. The resulting negative balance of \$39,186 represents a small amount of local funding toward those specific program budgets.

- The restricted programs include: eRate telecommunications, state mandates in the area of educational services to special needs students, and federally-funded programs including such grants as Titles I, II, III, IV, VI-B, and vocational education. The fiscal year for the federal grants extends beyond the local June 30 fiscal year, and any remaining grant balances for active grants are eligible for expenditure in the next fiscal year. The variance is the remaining appropriation associated with the grant award amount and does not contribute to or reduce the remaining unobligated surplus.

Frederick County Public Schools

School Operating Fund

Year Ended June 30, 2013

	[a] 2011-12 Actual*	[b] 2012-13 Original Budget	[c] 2012-13 Adjusted Budget	[d] 2012-13 Actual*	[e] Variance from Adj. Budget
SUMMARY					
[A] TOTAL REVENUES	\$ 126,935,659	\$ 131,906,999	\$ 134,322,636	\$ 133,055,460	\$ (1,267,176)
[B] TOTAL EXPENDITURES	\$ 125,118,707	\$ 131,906,999	\$ 134,322,636	\$ 132,157,566	\$ 2,165,070
[C] REVENUE OVER EXPENDITURES	\$ 1,816,952	\$ -	\$ -	\$ 897,895	\$ 897,895
[D] Obligated Funds-Special Programs	25,000			14,682	
[E] Obligated Funds-Required Carryforward	663,949			82,330	
[F] LOCAL FUNDS UNOBLIGATED AT JUNE 30	\$ 1,128,003			\$ 800,883	
[G] Percentage Surplus of Total Budget	0.88%			0.60%	

* Actual fiscal year expenditures includes encumbrances

Unrestricted Revenues

[1] Revenue from Local Sources	\$ 1,000,681	\$ 1,173,070	\$ 1,022,648	\$ 993,522	\$ (29,126)
[2] Revenue from Commonwealth	\$ 59,716,602	\$ 64,695,380	\$ 64,883,534	\$ 64,692,202	\$ (191,332)
a Standards of Quality (SOQ)	43,120,821	47,476,528	47,568,674	47,236,103	(332,571)
b Sales Tax	12,649,914	13,092,868	13,092,868	13,102,993	10,125
c Incentive Accounts	1,553,661	1,121,305	1,029,159	1,121,305	92,146
d Categorical	95,177	110,592	110,592	72,893	(37,699)
e Lottery-Funded Programs	1,984,552	2,734,087	2,872,681	3,016,402	143,721
f Miscellaneous State	312,477	160,000	209,561	142,506	(67,054)
[3] Revenue from Federal Government	\$ 2,760,815	\$ 5,262	\$ 5,262	\$ 4,358	\$ (904)
a Regular Grants	4,510	5,262	5,262	4,358	(904)
b ARRA State Stabilization/Education Jobs Fund/Other	2,756,306	-	-	-	-
[4] Transfers/ CarryOver/ Prior Year Encumbrances	\$ 139,765	\$ 1,369,433	\$ 1,562,070	\$ 1,593,804	\$ 31,734
[5] Local Funds -Board of Supervisors	\$ 56,637,668	\$ 57,398,462	\$ 59,621,462	\$ 59,621,462	\$ -
[6] Total Unrestricted Revenues	\$ 120,255,531	\$ 124,641,607	\$ 127,094,977	\$ 126,905,349	\$ (189,628)

Unrestricted Expenditures

[7] Instruction	\$ 88,015,027	\$ 93,020,620	\$ 94,677,008	\$ 94,475,031	\$ 201,978
a Regular education	66,809,771	69,837,900	71,007,194	70,866,669	140,525
b Special education	13,159,739	14,851,643	15,130,913	14,883,422	247,492
c Vocational education	6,016,392	6,218,514	6,387,733	6,496,101	(108,368)
d Gifted education	692,589	725,751	741,473	725,409	16,065
e Other education	1,301,672	1,336,132	1,359,673	1,343,165	16,509
f Summer School	2,697	5,000	5,000	19,264	(14,264)
g Adult education	32,167	45,680	45,022	141,002	(95,980)
h Non-regular school day	-	-	-	-	-
[8] Instructional & Administrative Technology	\$ 5,431,849	\$ 5,209,858	\$ 5,519,745	\$ 5,461,085	\$ 58,660
a Instructional technology	1,426,077	660,701	819,845	823,536	(3,691)
b Instructional support technology	2,433,427	3,176,908	3,181,718	3,159,027	22,691
c Administrative technology	1,572,345	1,372,250	1,518,181	1,478,522	39,659
[9] Support Services	\$ 24,977,736	\$ 26,352,437	\$ 26,843,498	\$ 26,032,153	\$ 811,345
a Administration, Attendance & Health	5,239,700	5,661,380	5,813,342	5,670,074	143,267
b Pupil Transportation Services	7,792,408	7,970,607	8,065,671	8,045,868	19,803
c Operation and Maintenance	11,337,865	12,049,427	12,276,418	11,672,880	603,538
d Facilities	406,399	249,322	185,632	140,896	44,736
e Fund Transfers	201,364	421,700	502,436	502,436	-
[10] Unrestricted Expenditures	\$ 118,424,612	\$ 124,582,915	\$ 127,040,251	\$ 125,968,269	\$ 1,071,983
[11] Unrestricted Revenue Over/(Under) Expense	\$ 1,830,919			\$ 937,080	

Restricted Programs

[12] Total Restricted Revenues	\$ 6,680,128	\$ 7,265,392	\$ 7,227,659	\$ 6,150,111	\$ (1,077,548)
[13] Total Restricted Expenditures	\$ 6,694,095	\$ 7,324,084	\$ 7,282,384	\$ 6,189,297	\$ 1,093,087
[14] Restricted Revenue Over/(Under) Expense	\$ (13,967)			\$ (39,186)	
[15] Obligated Funds-Special Programs	25,000			14,682	
[16] Obligated Funds-Required Carryforward for FY14	663,949			82,330	
[17] LOCAL FUNDS UNRESTRICTED AND UNOBLIGATED	\$ 1,128,003			\$ 800,883	

Supplementary Information Regarding Restricted Programs

Restricted Programs		2012-2013	2012-2013	2012-2013
		Revenue	Expenditures	Variance
a	eRate Program	67,900	76,540	(8,640)
b	Regional Juvenile Detention Center	424,886	421,154	3,732
c	Special Education - In-Jail	77,593	77,593	-
d	Early Reading Intervention	206,783	241,004	(34,221)
e	SOL Algebra Readiness	108,896	133,103	(24,207)
f	Other Special State Programs	41,773	71,998	(30,225)
g	Bridges to Success - Apple Federal Credit Union	30,000	14,256	15,744
h	Title I, Part A	1,832,388	1,832,388	-
i	Title I, Part D	92,527	105,707	(13,179)
j	Title I, School Choice	97,415	97,415	-
k	Title II, Part A Improve Teacher Quality	266,646	265,315	1,331
l	Title II, Ed Tech	199	199	-
m	Title III LEP	51,549	51,549	-
n	Title VI-B	2,681,700	2,636,284	45,416
o	Perkins Vocational	150,356	148,831	1,525
p	Miscellaneous Federal	19,500	15,962	3,538
[18]	Total Restricted Programs	\$ 6,150,111	\$ 6,189,297	\$ (39,186)

RECAPITULATION:

Year Ended June 30, 2013

	[a]	[b]	[c]	[d]	[e]
	2011-12	2012-13	2012-13	2012-13	Variance
	Actual*	Original	Adjusted	Actual*	from
		Budget	Budget		Adj. Budget
Revenue from Local/Other Sources	1,066,324	1,272,320	1,130,690	1,091,422	(39,268)
Revenue from the Commonwealth	60,463,979	65,944,595	66,028,267	65,552,134	(476,133)
Revenue from the Federal Government	8,627,923	5,922,189	5,980,146	5,196,638	(783,508)
Revenue from Local Governing Body	56,777,433	58,767,895	61,183,532	61,215,266	31,734
[19] TOTAL REVENUES	\$ 126,935,659	\$ 131,906,999	\$ 134,322,636	\$ 133,055,460	\$ (1,267,176)
Instruction	88,015,027	93,020,620	94,677,008	94,475,031	201,978
Instruction - Restricted Programs	6,694,095	7,324,084	7,282,384	6,189,297	1,093,087
Technology - Instructional & Administrative	5,431,849	5,209,858	5,519,745	5,461,085	58,660
Support Services	24,977,736	26,352,437	26,843,498	26,032,153	811,345
[20] TOTAL EXPENDITURES	\$ 125,118,707	\$ 131,906,999	\$ 134,322,636	\$ 132,157,566	\$ 2,165,070
[21] REVENUE OVER EXPENDITURES	\$ 1,816,952	\$ -	\$ -	\$ 897,895	\$ 897,895
[22] Obligated Funds-Special Programs	25,000			14,682	
[23] Obligated Funds-Required Carryforward	663,949			82,330	
[24] LOCAL FUNDS UNOBLIGATED AT JUNE 30	\$ 1,128,003			\$ 800,883	
[25] Percentage Surplus of Total Budget	0.88%			0.60%	

* Actual fiscal year expenditures includes encumbrances

School Nutrition Fund

The food service operation finished the year with expenditures in excess of revenues of \$307,404, which decreases the fund balance to \$1,202,601. Revenue was less than expected due to a decline in the number of students buying meals and expenditures were greater than expected for the associated number of meals served.

1,259,431 lunches and 269,024 breakfasts were served throughout the 2012-2013 school year, which was 208,443 less meals than budgeted. The lunch prices for a full meal were \$2.20 for elementary, \$2.45 for middle, and \$2.45 regular lunch/\$2.55 pizza lunch for high school students. Other items were sold on an a la carte basis. The division food service operation produced an average of 13.91 meals per labor hour – 8,865 equivalent meals daily. The fund balance includes inventory valuation of \$193,785.

Revenue Variances:

Compared to budget, revenues were \$464,584 less than expected. The variance is the net result of three main components: interest revenue, meal sales (including breakfast and lunch), and federal meal reimbursement through the National School Lunch Program.

- Interest earnings were \$2,324 less than expected.
- Lunch and breakfast sales for full-priced meals were \$400,146 lower than expected. This variance is attributed to the number of students who pay full price for meals, which was less than expected. A la carte/other sales were lower than expected by \$154,440. This variance may have been the result of encouraging students to purchase full meals and reducing the sale of individual products such as ice cream.
- Federal and state subsidies were \$31,095 greater than planned. This shift in revenue also reflects changes in student population and meal participation patterns. Free and reduced eligibility increased from 33.3% in June 2012 to 35.1% in June 2013.

Expenditure Variances:

Operating expenditures, exclusive of the budgeted use of prior year carry-forward, were \$157,181 less than expected. Per meal labor and food costs increased significantly over the prior year and contributed to the operating loss. 2012-2013 was the first year of compliance with the Child Nutrition Act. The new meal patterns and ingredient requirements created challenges in staff training and in the ability of food vendors to accommodate the demand in different food products.

While salaries and benefits were \$107,750 less than expected primarily due to savings in personnel costs, there were not enough savings realized to keep the per meal labor cost at budget. 50% of the food service operation is labor cost.

Food and other operational supply expenditures were greater than budgeted by \$24,821. This increased cost reflects a higher average food cost per meal offset by the savings associated with serving fewer meals than planned. The average food cost per meal was \$1.40 compared to a budgeted \$1.23 – a 14% variance. Utility, travel, contracted services, and capital outlay expenses were \$74,251 less than planned.

Frederick County Public Schools
School Nutrition Fund
Year Ended June 30, 2013

	[a] <u>Actual</u> <u>2010-2011</u>	[b] <u>Actual</u> <u>2011-2012</u>	[c] <u>Adjusted</u> <u>Budget</u> <u>2012-2013</u>	[d] <u>Actual</u> <u>2012-2013</u>	[e] <u>Variance</u> <u>from</u> <u>Adj Budget</u>
[1] Beginning Balance July 1*	\$ 1,291,722	\$ 1,548,297	\$ 1,658,107	\$ 1,510,004	
Revenues:					
[2] Interest on Bank Deposits	\$ 6,385	\$ 4,103	\$ 5,449	\$ 3,125	\$ (2,324)
[3] Type A Lunches	1,812,967	1,790,515	1,943,297	1,569,601	\$ (373,696)
[4] Breakfast Program	106,772	116,940	122,620	96,170	\$ (26,450)
[5] All Other Sales and Adults	650,833	578,179	670,058	515,618	\$ (154,440)
[6] Other Receipts	61,841	57,589	53,806	84,970	\$ 31,164
[7] State School Food Payments	91,058	94,601	99,148	99,079	\$ (69)
[8] Federal Meals Reimbursement	2,038,064	2,165,867	2,222,366	2,283,597	\$ 61,231
[9] Transfers From School Operating	-	-	-	-	\$ -
[10] Total Revenues	\$ 4,767,920	\$ 4,807,794	\$ 5,116,744	\$ 4,652,160	\$ (464,584)
Expenditures:					
[11] Salaries	\$ 1,730,667	\$ 1,777,889	\$ 1,913,497	\$ 1,836,709	\$ 76,788
[12] Fringe Benefits	539,510	579,372	655,809	624,847	30,962
[13] Contractual Services	71,998	44,950	73,627	48,632	24,995
[14] Utilities, Travel and Misc	53,516	49,525	56,893	50,580	6,313
[15] Food and Supplies	2,090,051	2,368,367	2,342,159	2,366,980	(24,821)
[16] Capital Outlay/Use of Carryforward	25,604	25,982	74,759	31,816	42,943
[17] Total Expenditures	\$ 4,511,345	\$ 4,846,087	\$ 5,116,744	\$ 4,959,563	\$ 157,181
[18] Income Over Expenditures	256,575	(38,293)	-	(307,404)	
[19] Balance June 30	<u>\$ 1,548,297</u>	<u>\$ 1,510,004</u>	<u>\$ 1,658,107</u>	<u>\$ 1,202,601</u>	

* Beginning and ending balances include inventory valuation.

School Textbook Fund

The textbook fund finished the year with a decrease of \$256,829, bringing the fund balance to \$1,155,102. The primary source of revenue for this fund comes from the Standards of Quality funding provided by the Commonwealth. The state funds require a local match equal to the composite index percentage.

For FY 2013, state funds of \$745,564 plus \$421,717 in local matching funds, and miscellaneous receipts for interest and fees totaled \$1,171,964 in revenue for the School Textbook Fund. Textbook purchases were made for replacements of worn textbooks, new reading and language arts textbooks for grades kindergarten through 5, new science textbooks for grades 6 through 12, and teacher's editions. Total expenditures on textbooks and related expenditures equaled \$1,428,792 for the year – less than planned due to savings on shipping costs. A small portion of the expense total is for a clerical position attributable to maintaining the textbook inventory.

The textbook fund balance is accumulated over time and is used to support the year-to-year disbursements driven by textbook adoption requirements.

Frederick County Public Schools
School Textbook Fund
Year Ended June 30, 2013

	[a] 2010-11 Actual	[b] 2011-12 Actual*	[c] 2012-13 Budget	[d] 2012-13 Actual	[e] Variance
[1] Balance July 1	\$ 2,259,056	\$ 1,704,857	\$ 1,110,138	\$ 1,411,930	\$ 301,793
Revenues:					
[2] Interest on Bank Deposits	7,963	4,827	20,000	2,372	(17,628)
[3] Sale of Textbooks/ Lost Fees	2,471	5,391	6,500	2,310	(4,190)
[4] Misc Revenue	-	-	-	-	-
[5] State Reimbursements	421,251	324,073	749,365	745,564	(3,801)
[6] Transfers From Other Funds	<u>\$ 261,786</u>	<u>\$ 201,391</u>	<u>\$ 421,850</u>	<u>\$ 421,717</u>	<u>(133)</u>
[7] Total Revenues	\$ 693,471	\$ 535,682	\$ 1,197,715	\$ 1,171,964	\$ (25,751)
Expenditures:					
[8] Salaries	\$ 18,848	\$ 19,035	\$ 19,783	\$ 20,377	(594)
[9] Fringe Benefits	\$ 5,912	\$ 6,428	\$ 7,146	\$ 7,165	(19)
[10] Contractual Services	\$ -	\$ -	\$ -	\$ -	-
[11] Payments to Publishers	\$ 1,222,910	\$ 815,723	\$ 1,598,604	\$ 1,401,250	197,353
[12] Planned Carryforward to Next Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 682,320</u>	<u>\$ -</u>	<u>682,320</u>
[13] Total Expenditures	\$ 1,247,670	\$ 841,185	\$ 2,307,853	\$ 1,428,792	\$ 879,060
[14] Revenues Over (Under) Expenditures	<u>\$ (554,199)</u>	<u>\$ (305,503)</u>	<u>\$ -</u>	<u>\$ (256,829)</u>	
[15] Balance June 30	<u><u>\$ 1,704,857</u></u>	<u><u>\$ 1,399,354</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,155,102</u></u>	

* Actual fiscal year expenditures includes encumbrances

School Capital Projects Fund

The school capital projects fund is a separate fund intended for the purchase of capital items that are not provided for in the annual school operating fund. This fund typically receives revenue from the local governing body through direct appropriation or through the transfer of funds from prior year remaining balances in the school operating fund. Additionally, in FY 2013, funds were transferred from the school debt service fund to support the planned initiatives for school capital projects. With the downturn of the economy in 2008, this fund has been used to address high priority items that were removed from the school operating fund.

\$442,256 was carried forward from FY 2012 and \$1,395,117 was available from the operating and debt service funds for a total of \$1,837,373. During FY 2013, expenditures and encumbrances totaled \$1,816,416 for various, major maintenance projects; including upgrades to fueling equipment, school bus replacement purchases, energy performance improvements at Frederick County and Robert E. Aylor middle schools, information technology department renovations at the School Board Office, James Wood Middle School parking lot improvements, Millbrook High School track repairs, and information technology equipment.

The resulting balance of \$20,957 will be carried forward into FY 2014.

Funding for many of the types of items listed above should be budgeted in the operating fund because they are part of the larger scope of the annual operating responsibilities of the school division. Restoration of such funding in the operating budget will allow for this fund to return to the practice of using it for special projects outside the norm of the operating fund, yet also not large enough for the construction fund.

Frederick County Public Schools
School Capital Projects Fund
 Year Ended June 30, 2013

	[a]	[b]	[c]	[d]	[e]
	2010-11 Actual*	2011-12 Actual*	2012-13 Budget	2012-13 Actual*	Variance from Adjusted Budget
[1] Balance July 1	\$ -	\$ 303,528	\$ 100,000	\$ 442,256	
Revenues:					
[2] Other Receipts			-		-
[3] Local Funds - Frederick County		297,116	1,128,002	1,128,002	-
[4] Transfers from Other Funds	1,693,595	985,123	267,115	267,115	-
[5] Transfers- Encumbrances from prior year			348,021		(348,021)
Total Revenues	\$ 1,693,595	\$ 1,282,239	\$ 1,743,138	\$ 1,395,117	\$ (348,021)
Expenditures:					
[6] Capital Outlay	1,661,075	1,491,532	1,653,247	1,816,416	(163,169)
[7] Total Expenditures	\$ 1,661,075	\$ 1,491,532	\$ 1,653,247	\$ 1,816,416	\$ (163,169)
[8] Fund Balance June 30	\$ 32,520	\$ 94,235		\$ 20,957	

* Actual fiscal year amounts include encumbrances.

Construction Funds

The active construction projects for FY 2013 were:

- final construction and opening of the new transportation facility,
- final construction of Amherst Street/Fox Drive traffic light and JWMS parking lot improvement,
- land acquisition and design services for the 4th high school and replacement for FCMS,
- additional rooms in preparation for full-day kindergarten at Bass-Hoover, Stonewall, Evendale and Redbud Run Elementary Schools, and
- completion of the renovation of JWHS walls and façade.

A summary of each project's financial activity is shown below and is provided in a different format on the financial statement.

Transportation Facility:

Beginning project amount	\$ 17,205,000.00
Expenditures through June 30, 2013	\$(16,717,789.67)
O/S Encumbrances @ June 30, 2013	\$(482,381.35)
Remaining project balance	<u>\$ 4,828.98</u>

Cash received – bond proceeds	\$ 15,843,205.00
Cash received – premium proceeds	\$ 943,735.42
Cash received – interest earnings	\$ 53,339.96
Cash received – other sources	\$ 395,776.51
Cash disbursed for project	\$(16,574,860.92)
Accounts Payable @ June 30, 2013	\$(142,928.75)
Cash/A/P balance @June 30, 2013	<u>\$ 518,267.22</u>

Replacement FCMS:

Beginning project amount	\$ 4,000,000.00
Expenditures through June 30, 2013	\$(825,257.83)
O/S Encumbrances @ June 30, 2013	\$(1,343,356.00)
Remaining project balance	<u>\$ 1,831,386.17</u>

Cash received – bond proceeds	\$ 3,799,555.00
Cash received – premium proceeds	\$ 209,210.76
Cash received – interest earnings	\$ 23,412.89
Cash received – easement proceeds	\$ 120,000.00
Cash transferred to other sources	\$(2,253,080.57)
Cash disbursed for project	\$(777,280.83)
Accounts Payable @ June 30, 2013	\$(47,977.00)
Cash/A/P balance @June 30, 2013	<u>\$ 1,073,840.25</u>

Fourth High School:

Beginning project amount	\$ 4,800,000.00
Expenditures through June 30, 2013	\$(92,320.00)
O/S Encumbrances @ June 30, 2013	\$(2,266,125.00)
Remaining project balance	<u>\$ 2,441,555.00</u>

Cash received – bond proceeds	\$ 1,286,150.00
Cash received – premium proceed	\$ 105,857.26
Cash received – interest earnings	\$ 1,851.11
Cash transferred-undesignated funds	\$ 1,300,000.00
Cash received from other projects	\$ 230,199.17
Cash disbursed for project	\$(62,320.00)
Accounts Payable @ June 30, 2013	\$(30,000.00)
Cash/A/P balance @June 30, 2013	<u>\$ 2,831,737.54</u>

JWMS Parking Lot:

Beginning project amount	\$ 600,000.00
Expenditures through June 30, 2013	\$(588,877.05)
O/S Encumbrances @ June 30, 2013	\$(8,350.00)
Remaining project balance	<u>\$ 2,772.95</u>

Cash received – proffers proceeds	\$ 600,000.00
Cash disbursed for project	\$(588,877.05)
Accounts Payable @ June 30, 2013	\$ 0.00
Cash/ A/P balance as of June 30, 2013	<u>\$ 11,122.95</u>

James Wood High School:

Beginning project amount	\$ 1,500,000.00
Expenditures through June 30, 2013	\$(1,341,909.05)
O/S Encumbrances @ June 30, 2013	\$(9,252.00)
Remaining project balance	<u>\$ 148,838.95</u>

Cash received – bond proceeds	\$ 1,286,150.00
Cash received – premium proceeds	\$ 105,857.26
Cash received – interest earnings	\$ 399.80
Cash disbursed for project	\$(1,336,980.05)
Accounts Payable @ June 30, 2013	\$(4,929.00)
Cash/ A/P balance as of June 30, 2013	<u>\$ 50,498.01</u>

Elementary Additions:

Beginning project amount	\$ 6,100,000.00
Expenditures through June 30, 2013	\$(1,339,239.48)
O/S Encumbrances @ June 30, 2013	\$(4,499,564.92)
Remaining project balance	<u>\$ 261,195.60</u>

Cash received – bond proceeds	\$ 931,350.00
Cash received – premium proceed	\$ 76,655.26
Cash received – interest earnings	\$ 1,291.98
Cash disbursed for project	\$(310,992.45)
Accounts Payable @ June 30, 2013	\$(1,028,247.03)
Cash/ A/P balance as of June 30, 2013	<u>\$(329,942.24)</u>

Frederick County Public Schools
Construction Funds
Year Ended June 30, 2013

	[a] <u>Project Budget</u>	[b] <u>Prior Years' Receipts</u>	[c] <u>2012-2013 Actual Receipts</u>	[d] <u>Cummulative Project Receipts</u>
[1] Balance July 1			\$ 9,720,770	
Revenues:				
[2] Interest Income		\$ 27,132	\$ 14,473	\$ 41,605
[3] Proceeds from Bond Sale	\$ 34,205,000	\$ 16,388,106	\$ 4,435,000	\$ 20,823,106
[4] Other Receipts		\$ 811,180	\$ 485,025	\$ 1,296,205
[5] Transfers from Other Projects/Funds		\$ 2,900,000	\$ -	\$ 2,900,000
[6] Total Revenues	\$ 34,205,000	\$ 20,126,418	\$ 4,934,498	\$ 25,060,916

	[a] <u>Project Budget</u>	[b] <u>Prior Years' Expenditures</u>	[c] <u>2012-2013 Actual</u>	[d] <u>Cummulative Project Expenditures</u>	[e] <u>Outstanding Encumbrances</u>	[f] <u>Remaining Project Balance</u>
Expenditures:						
[7] New Transportation Facility	\$ 17,205,000	\$ 10,169,472	\$ 6,548,317	\$ 16,717,790	\$ 482,381	\$ 4,829
[8] JWMS Parking Lot	\$ 600,000	\$ 94,330	\$ 494,547	\$ 588,877	\$ 8,350	\$ 2,773
[9] JWHS Wall Renovations	\$ 1,500,000	\$ 141,847	\$ 1,200,062	\$ 1,341,909	\$ 9,252	\$ 148,839
[10] Replacement FCMS- land & design	\$ 4,000,000	\$ -	\$ 825,258	\$ 825,258	\$ 1,343,356	\$ 1,831,386
[11] Elementary School Additions	\$ 6,100,000	\$ -	\$ 1,339,239	\$ 1,339,239	\$ 4,499,565	\$ 261,196
[12] Fourth High School - land & design	\$ 4,800,000	\$ -	\$ 92,320	\$ 92,320	\$ 2,266,125	\$ 2,441,555
[13] Total Expenditures	\$ 34,205,000	\$ 10,405,649	\$ 10,499,744	\$ 20,905,393	\$ 8,609,029	\$ 4,690,578
[14] Balance June 30			<u>\$ 4,155,525</u>			

Debt Service Fund

The year-end balance in the debt service fund is \$20,158. The fund balance will be used to offset the local share of debt service in the next fiscal year.

During the fiscal year, FCPS received \$284,559 from the federal government as an interest rebate subsidy for the Qualified School Construction Bonds (QSCB) program and \$14,626,151 from the County for debt service obligations, administrative expenses, and a transfer to the school capital project fund. The federal subsidy was less than expected due to an 8.7% sequestration reduction; however savings were realized on the administrative expenses producing the fund balance of \$20,158.

As of June 30, 2013, there were 33 active debt issues. The total principal and interest payments, along with the management fees for the debt issues, totaled \$13,939,002.

A summary of the outstanding indebtedness is shown below.

Outstanding debt at June 30, 2012	\$ 108,122,937
New debt incurred during FY 2013	\$ 4,435,000 *
Principal payments on existing debt during FY 2013	<u>(\$ 9,056,755)</u>
Outstanding debt at June 30, 2013	<u>\$ 103,501,182</u>

** During FY 2013, FCPS participated in the fall 2012 Virginia Public School Authority (VPSA) bond sale for \$4,435,000, which will be used to fund the construction of elementary school additions at Bass-Hoover, Evendale, Redbud Run, and Stonewall elementary schools, as well as land acquisition and architectural/engineering services for the fourth high school and replacement Frederick County Middle School.*

Frederick County Public Schools
Debt Service Fund
 Year Ended June 30, 2013

	[a]	[b]	[c]	[d]	[e]
	2010-11 Actual	2011-12 Actual	2012-13 Adjusted Budget	2012-13 Actual	Variance from Adjusted Budget
[1] Balance July 1	\$ 250,520	\$ 80,400	\$ -	\$ 21,049	\$ 21,049
Revenues:					
[2] Federal - QSCB	-	137,181	297,500	284,559	(12,941)
[3] Local Funds - Frederick County	14,626,151	14,626,151	14,626,151	14,626,151	-
[4] Transfers from Other Funds					
[5] Total Revenues	\$ 14,626,151	\$ 14,763,332	\$ 14,923,651	\$ 14,910,710	\$ (12,941)
Expenditures:					
[6] Principal Payments	9,388,482	8,874,628	9,056,755	9,056,755	-
[7] Interest Payments	3,699,544	4,948,631	4,869,297	4,869,297	0
[8] Miscellaneous	14,650	14,300	25,000	12,950	12,050
[9] Total Expenditures	\$ 13,102,676	\$ 13,837,559	\$ 13,951,052	\$ 13,939,002	\$ 12,050
[10] Transfers to Other Funds	1,693,595	985,123	972,599	972,599	
[11] Balance June 30	\$ 80,400	\$ 21,049	\$ -	\$ 20,158	

Insurance Reserve Fund

The insurance reserve fund accounts for the premiums received and health claims paid for participating employees. The fund balance is generated from medical and dental premiums paid by the school system and employees exceeding insurance carrier payments for those claims. Likewise, the fund balance could decrease for claims exceeding premiums paid. A range for projected claims expense and health care utilization is prepared by the insurance carrier. Premiums are set within the projected range.

The health insurance program provided coverage for about 1,759 FCPS employees and retirees plus their dependents. The program includes three medical plan options, one vision, and one dental plan – all provided by Anthem. The three medical plan options are known as Keycare 300, Keycare 30, and the Health Savings Account (HSA) plan.

Column [e] shows the current year activity compared to expected and maximum levels shown in columns [c] and [d]. Medical and dental claims and other expenses for FY 2013 were \$14,802,280, below the expected level of \$15,682,256. The insurance reserve fund year-end balance decreased by \$27,872 to an ending balance of \$2,312,491. The fund balance equates to just about two months of claims activity.

Columns [f] and [g] provide a range of activity projected for FY 2014. It is important to maintain a fund balance sufficient to support claims which may reach maximum liability.

Frederick County Public Schools
Insurance Reserve Fund
Year Ended June 30, 2013

	[a]	[b]	[c]	[d]	[e]	[f]	[g]	
	<u>Actual</u>	<u>Actual</u>	<u>Expected</u>	<u>Maximum</u>	<u>Actual</u>	<u>Expected</u>	<u>Maximum</u>	
	<u>2010-11</u>	<u>2011-2012</u>	<u>Activity</u>	<u>Claim</u>	<u>2012-2013</u>	<u>Activity</u>	<u>Claim</u>	
			<u>2012-13</u>	<u>Liability</u>		<u>2013-14</u>	<u>Liability</u>	
				<u>2012-13</u>			<u>2013-14</u>	
[1] Balance July 1	\$ 2,472,496	\$ 2,504,322	\$ 2,340,363	\$ 2,340,363	\$ 2,340,363	\$ 2,312,491	\$ 2,312,491	[1]
Revenues:								
[2] Interest on Bank Deposits	20,744	13,240	-	-	9,281	-	-	[2]
[3] Health Insurance Premiums	13,028,981	14,208,262	15,280,085	15,280,085	14,765,127	16,393,139	16,393,139	[3]
[4] Total Revenues	\$ 13,049,726	\$ 14,221,502	\$ 15,280,085	\$ 15,280,085	\$ 14,774,408	\$ 16,393,139	\$ 16,393,139	[4]
Expenditures:								
[5] Contracted Activities	39,113	23,195	50,000	50,000	12,221	50,000	50,000	[5]
[6] Health Care Claims	12,056,581	13,469,031	14,632,256	16,077,247	13,927,856	15,310,501	17,207,058	[6]
[7] Dental Claims	922,207	893,235	1,000,000	1,000,000	862,203	956,052	956,052	[7]
[8] Total Expenditures	\$ 13,017,900	\$ 14,385,461	\$ 15,682,256	\$ 17,127,247	\$ 14,802,280	\$ 16,316,553	\$ 18,213,110	[8]
[9] Revenues Over (Under) Expenditures	31,826	(163,959)	(402,171)	(1,847,162)	(27,872)	76,586	(1,819,971)	[9]
[10] Balance June 30	\$ 2,504,322	\$ 2,340,363	\$ 1,938,192	\$ 493,201	\$ 2,312,491	\$ 2,389,077	\$ 492,520	[10]

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 federal and state dollars. The NREP program provides intense services to multiple disabled students, emotionally disabled students, autistic students, hearing impaired students, deaf/blind students, and preschoolers with various disabilities. The program also provides outreach services to daycares and homes, as well as occupational, physical, and speech therapy services.

Total revenues were \$4,180,758 and were \$214,668 less than budgeted. This amount represents a reduction in the localities' contributions due to the distribution of the FY 2012 surplus of \$218,333, as well as positive variances in interest earnings of \$1,467 and tuition payments of \$2,198. Expenditure savings of \$270,874 were realized throughout the year. The residual surplus is \$54,495, which will be credited back to the localities in FY 2014. The residual surplus was generated from reduced contracted service costs for occupational, physical, and speech therapy and autism services.

The NREP textbook fund concluded the year with a fund balance of \$25. The fund balance is accumulated over time and is used to support the year-to-year disbursements driven by textbook adoption requirements.

Frederick County Public Schools
Northwestern Regional Educational Programs (NREP) Funds
 Year Ended June 30, 2013

	[a]	[b]	[c]	[d]	[e]
	2010-11 Actual	2011-12 Actual	2012-13 Adjusted Budget	2012-13 Actual	Variance from Adj. Budget
OPERATING FUND					
Balance at July 1	\$ 483,259	\$ 294,363	\$ 220,044	\$ 218,333	\$ (1,711)
REVENUES:					
[1] Interest	\$ 3,940	\$ 2,171	\$ -	\$ 1,467	\$ 1,467
[2] Tuition	9,780	12,025	\$ 7,400	9,598	\$ 2,198
[3] Revenue from Commonwealth	26,000	26,000	26,000	26,000	\$ -
[4] Revenue from Federal Government	-	-	-	-	\$ -
[5] Local Funds -- Frederick County, Winchester City, and Clarke County	3,647,213	3,901,535	4,362,026	4,143,693	\$ (218,333)
[6] TOTAL REVENUES	\$ 3,686,933	\$ 3,941,731	\$ 4,395,426	\$ 4,180,758	\$ (214,668)
EXPENDITURES:					
[7] Instruction	\$ 3,137,341	\$ 3,289,457	\$ 3,824,551	\$ 3,556,788	\$ 267,762
[8] Administration, Attendance & Health	156,539	164,191	170,657	176,353	(5,696)
[9] Pupil Transportation Services	-	-	-	-	-
[10] Operations and Maintenance	525,516	505,231	542,976	538,429	4,547
[11] Food Services	-	-	-	-	-
[12] Fund Transfers/Contingency	10,000	10,000	23,952	23,952	-
[13] Technology	46,432	48,883	53,334	49,073	4,260
[14] TOTAL EXPENDITURES	\$ 3,875,829	\$ 4,017,761	\$ 4,615,470	\$ 4,344,596	\$ 270,874
[15] Balance at June 30	<u>\$ 294,363</u>	<u>\$ 218,333</u>	<u>\$ -</u>	<u>\$ 54,495</u>	
* Actual fiscal year expenditures include outstanding encumbrances at year end.					
TEXTBOOK FUND					
Balance at July 1	\$ 45,044	\$ 36,062	\$ 26,048	\$ 20,283	\$ (5,765)
REVENUES:					
[1] Interest	181	130	0	24	24
[2] Transfers from NREP Operating Fund	10,000	10,000	23,952	23,952	0
[3] TOTAL REVENUES	\$ 10,181	\$ 10,130	\$ 23,952	\$ 23,976	\$ 24
EXPENDITURES:					
[4] Payments for textbooks	19,163	25,908	50,000	44,234	5,766
[5] TOTAL EXPENDITURES	\$ 19,163	\$ 25,908	\$ 50,000	\$ 44,234	\$ 5,766
Balance at June 30	<u>\$ 36,062</u>	<u>\$ 20,283</u>	<u>\$ -</u>	<u>\$ 25</u>	

Consolidated Services Fund

The consolidated service 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. FY 2013 was the first year of accounting for the vehicle services within this enterprise fund.

The new transportation facility opened December 2012. The new facility is located on Route 522 south, is equipped for fleet maintenance services, and is currently providing those services to the division's bus and vehicle fleet. 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.) certification in their respective fields. Services are billed to the user departments of the school division on a cost recovery basis. The charges are comprised of full recovery of all direct and indirect expenses associated with the services provided. The facility is also equipped for efficient fueling services to users.

Building services for FY 2013 in the amount of \$9,799 were provided to the County and Regional Library. Vehicle maintenance and fueling services in the amount of \$2,618,659 were provided to the school division and outside agencies.

Frederick County Public Schools
Consolidated Services Fund
Year Ended June 30, 2013

	[a]	[b]	[c]	[d]	[e]
	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2012-13</u>	<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Adjusted</u>	<u>Actual</u>	<u>from</u>
			<u>Budget</u>		<u>Adj. Budget</u>
Balance July 1	\$ 748	\$ -	\$ -	\$ -	\$ -
[1] Revenue:					
[2] Building Services					
Billings to Regional Library Board	3,262	7,178	-	210	210
Billings to County Government	<u>7,043</u>	<u>7,614</u>	<u>-</u>	<u>9,590</u>	<u>9,590</u>
Sub-total Building Services	10,305	14,792	-	9,799	9,799
[3] Vehicle Services					
Billings to FCPS	-	-	2,637,053	2,459,704	(177,349)
Billings to Outside Agencies	-	-	-	101,746	101,746
Other Receipts	<u>-</u>	<u>-</u>	<u>62,947</u>	<u>57,209</u>	<u>(5,738)</u>
Sub-total Vehicle Services	-	-	2,700,000	2,618,659	(81,341)
[4] Transfers from School Operating Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>54,132</u>	<u>54,132</u>
[5] Total Receipts	\$ 10,305	\$ 14,792	\$ 2,700,000	\$ 2,682,591	\$ (17,409)
[6] Expenditures:					
[7] Building Services					
County Administration Building	6,519	7,075	-	4,238	(4,238)
Bowman Regional Library	3,262	7,178	-	210	(210)
Other Agencies	<u>1,272</u>	<u>539</u>	<u>-</u>	<u>5,352</u>	<u>(5,352)</u>
Sub-total Building Services	11,053	14,792	-	9,799	(9,799)
[8] Vehicle Services					
Salaries			627,391	610,008	17,383
Fringe Benefits			224,161	218,163	5,998
Purchased Services			68,067	67,187	880
Other Charges			106,583	80,103	26,479
Materials and Supplies			1,673,799	1,697,330	(23,531)
Capital Outlay			-	-	-
Sub-total Vehicle Services	-	-	2,700,000	2,672,791	27,209
[9] Total Expenditures	\$ 11,053	\$ 14,792	\$ 2,700,000	\$ 2,682,590	\$ 17,410
[10] Revenues Over (Under) Expenditures	<u>(748)</u>	<u>-</u>	<u>-</u>	<u>0</u>	<u>(0)</u>
[11] Adjustment - Beginning Inventory				201,032	201,032
[12] Adjustment - Yearend Inventory Valuation				<u>31,188</u>	<u>31,188</u>
[13] Revenues Over (Under) Expenditures	<u>(748)</u>	<u>-</u>	<u>-</u>	<u>232,220</u>	<u>232,219</u>
[14] Balance June 30	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 232,220</u>	<u>\$ 232,220</u>

Special Grants Fund

The special grants fund is a fiduciary fund which accounts for the transaction activity associated with the special grants or programs for which Frederick County Public Schools is the fiscal agent.

In FY 2013, four special grants/donations were transacted in this fund – the Chain of Checks Donation, the Regional Adult Education Program, the federal grant entitled Building Bridges: Teaching American History, and miscellaneous donations for the Teacher of the Year Program.

In FY 2013, FCPS was the recipient of \$23,000 from the Chain of Checks donation program. Donated funds are restricted for supporting eligible homeless students' fees for school-sponsored activities (i.e. yearbooks, prom tickets, homecoming, school pictures, cap and gown, athletic fees, etc.). Further, \$4,702 is available for the Teacher of the Year Program. An ending balance of \$24,191 is available for these programs in the FY 2014.

FCPS was fiscal agent to the Regional Adult Education Program. The localities of Frederick, Clarke, Shenandoah, and Warren counties and Winchester City participate in the regional program. Revenue for three months of the program was \$253,525 from state, federal, and locality billings as well as fees charged to local industries obtaining the service. The program was transferred to Lord Fairfax Community College during the FY 2013. A remaining balance of \$6,290 for the Regional Literacy Coordinating Committee is carried-forward into FY 2014 for reimbursement to the participating locality.

The Building Bridges: Teaching American History (TAH) grant is a three year grant for just under \$1 million. Expenditures for the third year totaled \$428,397 and are reimbursed by the federal government. The grant will expire at the close of the 2013 calendar year. Remaining funds of \$632 are carried forward into the FY 2014.

Frederick County Public Schools
Special Grants Fund
Year Ended June 30, 2013

	[a] 2011-12 Actual	[b] 2012-13 Adjusted Budget	[c] 2012-13 Actual	[d] Variance from Adj. Budget
Balance July 1	\$41,500		\$ 20,898	\$ 20,898
REVENUES:				
[1] Donations and Grants		-	27,072	27,072
Fees from Business & Industry	44,178	3,997	4,134	137
Tuition Payments from Localities	121,781	145,338	155,489	10,150
Revenue from the Commonwealth	243,672	93,903	93,903	-
Revenue from the Federal Government	259,643	-	-	-
[2] Sub-total Regional Adult Ed. Revenues	\$ 669,274	\$ 243,238	\$ 253,525	\$ 10,288
[3] Federal Grant - Teaching American History	\$304,006	\$472,324	\$429,029	(\$43,295)
[4] TOTAL REVENUES	\$ 973,280	\$ 715,562	\$ 709,626	\$ (5,935)
EXPENDITURES:				
[5] Chain of Checks Donation	\$0	\$0	\$2,881	(2,881)
Regional Adult Education Program				
Personnel	613,234	236,306	261,233	(24,926)
Operating	76,641	6,931	6,900	31
Capital Outlay	-	-	-	-
[6] Sub-total Reg. Adult Ed. Expenditures	\$ 689,876	\$ 243,238	\$ 268,133	\$ (24,895)
Teaching American History Grant (TAH)				
Personnel	80,733	70,496	69,425	1,071
Operating	223,273	401,828	358,973	42,856
Capital Outlay	-	-	-	-
[7] Sub-total TAH Expenditures	\$ 304,006	\$ 472,324	\$ 428,397	\$ 43,927
[8] TOTAL EXPENDITURES	\$ 993,882	\$ 715,562	\$ 699,411	\$ 16,151
[9] Balance June 30	<u>\$ 20,898</u>	<u>\$ -</u>	<u>\$ 31,113</u>	

Fiduciary Funds

Two other funds maintained by the school division include 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 interest postings, disbursements, and fund transfers. Fund balances are brought forward each year into the next fiscal period.

The endowment fund balance at June 30, 2013 is comprised of the following:

	Private-Purpose Endowment Balance	Private-Purpose Income Fund Balance
Armstrong Foundation	\$ 228,279	\$ 0
Olin Larrick	\$ 1,920	\$ 4
Laura Bates	\$ 12,533	\$ 23
Harriet S. Sides	\$ 9,381	\$ 0
Total	\$ 252,113	\$ 27

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.

Olin Larrick Trust Fund

This fund accounts for funds provided through a private donor. Earnings on fund assets may be used to provide a scholarship to a deserving student of the Frederick County, Virginia schools.

Laura Bates Trust Fund

This fund accounts for funds provided by a private donor. Investment earnings on fund assets may be used to construct a nondenominational chapel at Middletown School.

Harriet S. Sides Trust Fund

This fund accounts for funds provided through a private donor. When the trust was developed, textbooks were not free to all students, and the donor's intent was for the investment earnings to be used to purchase textbooks for indigent students of Frederick County Public Schools. Since all students are provided with textbooks at no cost, the earnings are transferred to the textbook fund to assist with the purchase of textbooks available for all students.

Frederick County Public Schools
Fiduciary Funds
 Year Ended June 30, 2013

	[a]	[b]
	<u>Private-Purpose Endowment</u>	<u>Private-Purpose Income</u>
Balance July 1	\$ 241,968	\$ -
REVENUES:		
Contributions		
Appreciation on Investments	\$ 13,467	
Investment Earnings		\$ 7,044
TOTAL REVENUES	\$ 13,467	\$ 7,044
EXPENDITURES:		
Trust Fund Activity	\$ 3,321	\$ 7,000
Transfers to Other Funds		\$ 17
TOTAL EXPENDITURES	\$ 3,321	\$ 7,017
Balance June 30	<u>\$ 252,113</u>	<u>\$ 27</u>

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
8/1/2013	PLANNING	PROMOTIONS/SALARY ADJUSTMENT	8101	1001	000	036	(10,715.68)
	PLANNING		8101	1001	000	033	10,819.28
	PLANNING		8101	1001	000	036	(8,420.00)
	PLANNING		8101	5413	000	000	(2,399.28)
	PLANNING		8101	1001	000	032	10,715.68
8/1/2013	SHERIFF	PROMOTIONS/SALARY ADJUSTMENT	3102	1002	000	037	5,213.36
	SHERIFF		3102	1002	000	005	1,736.84
	SHERIFF		3102	1001	000	061	3,703.84
	SHERIFF		3102	1002	000	075	5,212.80
	SHERIFF		3102	1001	000	026	3,884.68
	SHERIFF		3102	1002	000	078	5,212.56
	SHERIFF		3102	1002	000	052	5,212.56
	SHERIFF		3102	1001	000	062	9,385.78
	SHERIFF		3102	1007	000	001	(39,562.42)
8/1/2013	COMMONWEALTH'S ATTORNEY	UNBUDGETED PROMOTION 7/1/13	2201	1001	000	005	5,000.00
	TRANSFERS/CONTINGENCY		9301	5807	000	001	(5,000.00)
8/8/2013	INSPECTIONS	PART-TIME EMPLOYMENT	3401	3002	000	000	(5,000.00)
	INSPECTIONS		3401	1003	000	000	5,000.00
8/19/2013	SHERIFF	DARE WORKBOOKS FOR SCHOOL	3102	5409	000	000	(1,600.00)
	SHERIFF		3102	5413	000	001	1,600.00
8/20/2013	PARKS AND RECREATION ADMINISTRATION	NEWSPAPER SUBSCRIPTIONS	7101	5506	000	000	(178.80)
	PARKS AND RECREATION ADMINISTRATION		7101	5411	000	000	178.80
8/20/2013	PUBLIC SAFETY COMMUNICATIONS	INTERNET ACCESS	3506	3004	000	001	(1,700.00)
	PUBLIC SAFETY COMMUNICATIONS		3506	5299	000	000	1,700.00
8/21/2013	SHERIFF	INTERNET ACCESS	3102	5204	000	000	(760.00)
	SHERIFF		3102	5299	000	000	760.00
8/22/2013	COUNTY OFFICE BUILDINGS/COURTHOUSE	ROOF TOP UNIT REPAIR AT BOWMAN LIBRARY	4304	3004	000	003	(2,500.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	007	2,500.00
8/23/2013	INFORMATION TECHNOLOGY	MEMBERSHIP DUES INCREASE	1220	5413	000	002	(50.00)
	INFORMATION TECHNOLOGY		1220	5801	000	002	50.00
8/28/2013	COUNTY OFFICE BUILDINGS/COURTHOUSE	OLD GENERATOR REMOVAL	4304	5407	000	000	(175.00)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	8001	000	000	175.00
8/28/2013	INFORMATION TECHNOLOGY	VOIP SUPPLIES	1220	8007	000	003	(2,518.35)
	INFORMATION TECHNOLOGY		1220	8007	000	000	2,518.35
8/29/2013	SHERIFF	EXTRADITION /PRISONER TRANSFER	3102	5401	000	000	(6,000.00)
	SHERIFF		3102	5506	000	001	6,000.00
8/20/2013	SHERIFF	NEW HIRE PHYSICALS/TESTING	3102	9001	000	000	(700.00)
	SHERIFF		3102	3001	000	000	700.00

County of Frederick
General Fund
August 31, 2013

ASSETS	FY14 <u>8/31/13</u>	FY13 <u>8/31/12</u>	Increase (Decrease)
Cash and Cash Equivalents	44,767,653.43	39,279,031.63	5,488,621.80 *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Taxes, Commonwealth, Reimb. P/P	40,391,638.54	40,213,303.58	178,334.96
Streetlights	17,002.59	19,226.24	(2,223.65)
Commonwealth, Federal, 45 day Taxes	59,563.86	54,114.75	5,449.11
Due from Fred. Co. San. Auth.	734,939.23	734,939.23	0.00
Prepaid Postage	5,270.51	1,228.56	4,041.95
GL controls (est.rev / est. exp)	<u>(5,621,599.70)</u>	<u>(4,704,145.55)</u>	<u>(917,454.15)</u> (1) Attached
TOTAL ASSETS	<u>80,356,023.46</u>	<u>75,599,253.44</u>	<u>4,756,770.02</u>
LIABILITIES			
Accrued Liabilities	453,059.12	579,885.18	(126,826.06) *B
Performance Bonds Payable	375,683.13	1,527,194.27	(1,151,511.14) *C
Taxes Collected in Advance	314,396.75	57,708.66	256,688.09
Deferred Revenue	<u>40,448,433.55</u>	<u>40,253,780.81</u>	<u>194,652.74</u> *D
TOTAL LIABILITIES	41,591,572.55	42,418,568.92	(826,996.37)
EQUITY			
Fund Balance			
Reserved:			
Encumbrance General Fund	1,068,067.88	111,337.95	956,729.93 (2) Attached
Conservation Easement	2,135.00	2,135.00	0.00
Peg Grant	190,138.00	128,354.00	61,784.00
Prepaid Items	949.63	949.63	0.00
Advances	734,939.23	734,939.23	0.00
Employee Benefits	93,120.82	93,120.82	0.00
Courthouse ADA Fees	177,748.15	124,084.63	53,663.52
Historical Markers	17,244.80	17,210.60	34.20
Transportation Reserve	377,396.00	438,300.00	(60,904.00) *E
Animal Shelter	335,530.02	325,780.61	9,749.41
Proffers	2,843,610.60	2,380,873.65	462,736.95 (3) Attached
Economic Development Incentive	550,000.00	550,000.00	0.00 *F
Star Fort Fees	0.00	0.00	0.00
VDOT Revenue Sharing	436,270.00	436,270.00	0.00
Undesignated Adjusted Fund Balance	<u>31,937,300.78</u>	<u>27,837,328.40</u>	<u>4,099,972.38</u> (4) Attached
TOTAL EQUITY	<u>38,764,450.91</u>	<u>33,180,684.52</u>	<u>5,583,766.39</u>
TOTAL LIAB. & EQUITY	<u>80,356,023.46</u>	<u>75,599,253.44</u>	<u>4,756,770.02</u>

NOTES:

*A The cash increase can be attributed to an increase in fund balance.

*B The difference is a result of employer health insurance costs being collected a month in advance.

*C Performance bonds decreased \$1.1 million due to completed projects and pay out of the bonds for the county to complete the project.

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

*E Due to Rt. 11 N. Project(Board Action 2/27/13).

*F The current \$550,000 represents Carmeuse Lime and Stone local incentive.

BALANCE SHEET

(1) GL Controls	FY14	FY13	Inc/(Decrease)
Est.Revenue	128,874,407	122,884,304	5,990,103
Appropriations	(55,408,931)	(51,509,170)	(3,899,760)
Est.Tr.to Other fds	(80,155,144)	(76,190,617)	(3,964,527)
Encumbrances	1,068,068	111,338	956,730
	(5,621,600)	(4,704,146)	(917,454)

(2) General Fund Purchase Orders

Outstanding Purchase Orders @8/31/13

DEPARTMENT	Amount	Description
Administration Building	35,200.00	Emergency Generator
Animal Shelter	16,127.00	(5)Double Stack Cat Condos w/Base
Bowman Library	25,000.00	Roof Resurface
Fire and Rescue	3,797.00	Custom Cabinet for Chevy Tahoe
	18,653.95	Lighting,Lightbars, Siren, Misc.Equip.
	32,771.19	2014 Ford F-250
	58,747.30	(2) 2014 Chevy Tahoe SUV
	76,135.42	(2) Lifepak 15
	675.00	Firefighter Bailout System
	25,891.06	Uniforms
	7,230.00	Academy Textbooks
Inspections	20,952.11	2013 Ford F-150
IT	271,381.37	VOIP & Network Upgrade
	5,490.00	GPS Equipment
MIS	2,554.62	(2) Dell Optiplex w/Mini Tower
Parks	10,006.75	Chemicals for Pools
	3,886.70	Holiday Lighting
	8,438.00	Toro Zero Turn Mower
	5,500.00	Plants for Clearbrook Park
	3,110.94	Systems Furniture Parts
	19,760.00	Fall T-Shirts
Refuse Collection	183,075.12	Earthwork for Gainesboro Citizens Site
	119,200.00	Concrete Wall/Slab for Gainesboro Citizens Site
Sheriff	22,942.22	Ammunition
	13,025.04	IT Virtualization Project
	3,065.00	Body Armor
	14,217.71	Guidance Software, License, and Training
	4,049.50	(10) 40 Cal. Pistols
	49,400.00	Sungard OSSI Software
	3,724.88	HP Laserjet Pro 200
	4,060.00	Tactical Pole Camera
Total	1,068,067.88	

(3)Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance @8/31/2013	1,307,008.84	224,730.17	380,579.55	931,292.04	2,843,610.60

Designated Other Projects Detail

Administration	153,340.04
Bridges	44,900.00
Historic Preservation	80,000.00
Library	38,217.00
Rt.50 Trans.Imp.	10,000.00
Rt. 50 Rezoning	25,000.00
Rt. 656 & 657 Imp.	25,000.00
RT.277	162,375.00
Sheriff	24,460.00
Solid Waste	12,000.00
Stop Lights	26,000.00
BPG Properties/Rt.11 Corridor	330,000.00
Total	931,292.04

Other Proffers 8/31/13

(4) Fund Balance Adjusted	
Beginning Balance 8/13	33,310,846.35
Revenue 8/13	8,903,951.11
Expenditures 8/13	(9,892,683.90)
Transfers 8/13	(384,812.78)
8/13 Adjusted Fund Balance	31,937,300.78

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 August 31, 2013

REVENUES:	<u>Appropriated</u>	FY14 8/31/13 <u>Actual</u>	FY13 8/31/12 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	87,168,379.00	3,242,831.03	2,722,790.18	520,040.85 (1)
Other local taxes	28,429,460.00	1,135,204.95	846,231.48	288,973.47 (2)
Permits & Privilege fees	956,610.00	254,710.94	183,239.80	71,471.14 (3)
Revenue from use of money and property	131,120.00	34,757.00	35,414.37	(657.37) (4)
Charges for Services	2,309,230.00	403,861.07	437,168.00	(33,306.93)
Miscellaneous	520,295.00	52,692.87	102,586.76	(49,893.89)
Recovered Costs	916,702.00	303,124.97	230,327.96	72,797.01 (5)
Intergovernmental:				
Commonwealth	8,427,611.00	3,468,780.31	3,493,060.62	(24,280.31) (6)
Federal	15,000.00	7,987.97	2,513.98	5,473.99 (7)
Transfers	0.00	0.00	0.00	0.00
TOTAL REVENUES	128,874,407.00	8,903,951.11	8,053,333.15	850,617.96
 EXPENDITURES:				
General Administration	8,882,310.77	1,124,193.20	1,067,215.72	56,977.48
Judicial Administration	2,156,183.48	316,681.54	308,979.22	7,702.32
Public Safety	26,588,474.07	5,693,941.87	5,001,578.56	692,363.31
Public Works	4,324,576.80	448,762.64	551,343.74	(102,581.10)
Health and Welfare	6,935,132.00	1,006,172.23	1,073,030.73	(66,858.50)
Education	56,493.00	14,123.25	14,123.25	0.00
Parks, Recreation, Culture	5,179,595.18	999,908.74	943,689.13	56,219.61
Community Development	2,293,343.28	288,900.43	294,821.84	(5,921.41)
TOTAL EXPENDITURES	56,416,108.58	9,892,683.90	9,254,782.19	637,901.71 (8)
 OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	79,147,966.00	384,812.78	509,627.32	(124,814.54) (9)
 Excess (deficiency)of revenues & other sources over expenditures & other uses	(6,689,667.58)	(1,373,545.57)	(1,711,076.36)	(337,530.79)
 Fund Balance per General Ledger		33,310,846.35	29,548,404.76	3,762,441.59
 Fund Balance Adjusted to reflect Income Statement @8/31/13		31,937,300.78	27,837,328.40	4,099,972.38

(1)General Property Taxes	FY14	FY13	Increase/Decrease
Real Estate Taxes	1,222,766	1,153,256	69,509
Personal Property	1,912,121	1,414,675	497,446
Penalties and Interest	52,000	73,592	(21,592)
Credit Card Chgs./Delinq.Advertising	(14,798)	(14,812)	14
Adm.Fees For Liens&Distress	70,742	96,078	(25,336)
	3,242,831	2,722,790	520,041

(2) Other Local Taxes

Utility Taxes	252,723.38	124,536.32	128,187.06
Business Licenses	269,734.60	192,405.29	77,329.31
Auto Rental Tax	7,840.26	-	7,840.26
Motor Vehicle Licenses Fees	32,151.88	62,429.51	(30,277.63)
Recordation Taxes	234,759.17	205,570.16	29,189.01
Meals Tax	302,866.12	231,436.09	71,430.03
Lodging Tax	34,218.04	29,264.47	4,953.57
Street Lights	727.50	300.00	427.50
Star Fort Fees	184.00	289.64	(105.64)
Total	1,135,204.95	846,231.48	288,973.47

(3)Permits&Privileges

Dog Licenses	7,815.00	8,007.00	(192.00)
Transfer Fees	463.27	403.20	60.07
Development Review Fees	67,559.20	47,865.24	19,693.96
Building Permits	140,027.75	91,269.02	48,758.73
2% State Fees	3,154.22	2,198.45	955.77
Electrical Permits	11,386.00	10,389.00	997.00
Plumbing Permits	1,480.00	1,475.00	5.00
Mechanical Permits	6,715.50	7,182.89	(467.39)
Sign Permits	510.00	660.00	(150.00)
Permits for Commercial Burning	-	75.00	(75.00)
Explosive Storage Permits	-	100.00	(100.00)
Blasting Permits	90.00	45.00	45.00
Land Disturbance Permits	14,860.00	13,520.00	1,340.00
Residential Pump And Haul Fee	-	50.00	(50.00)
Transfer Development Rights	650.00	-	650.00
Total	254,710.94	183,239.80	71,471.14

(4) Revenue from use of

Money	30,073.19	32,038.81	(1,965.62)
Property	4,683.81	3,375.56	1,308.25
	34,757.00	35,414.37	(657.37)

(5) Recovered Costs	FY14	FY13	Increase/Decrease
Recovered Costs Treas.Office	-	371.22	(371.22)
Worker's Comp	200.00	250.00	(50.00)
Reimbursement Circuit Court	2,130.68	2,400.82	(270.14)
Clarke County Container Fees	9,001.24	9,629.97	(628.73)
City of Winchester Container Fees	7,099.26	1,598.42	5,500.84
Refuse Disposal Fees	13,549.54	8,970.52	4,579.02
Recycling Revenue	25,290.58	17,841.68	7,448.90
Fire&Rescue Merchandise (Resale)	-	10.50	(10.50)
Container Fees Bowman Library	137.52	135.61	1.91
Restitution Victim Witness	4,735.90	1,991.16	2,744.74
Reimb.of Expenses Gen.District Court	4,458.82	7,020.74	(2,561.92)
Reimb.Public Works Salaries	-	41,682.00	(41,682.00)
Winchester EDC	-	18,000.00	(18,000.00)
Reimb.Task Force	5,097.38	5,019.84	77.54
EDC/Recovered Costs	-	480.00	(480.00)
Sign Deposits Planning	200.00	(50.00)	250.00
Reimbursement Street Signs	-	1,989.60	(1,989.60)
Comcast PEG Grant	15,749.60	15,282.80	466.80
Proffer-Other	5,000.00	5,000.00	-
Fire School Programs	11,671.00	11,510.00	161.00
Proffer Sovereign Village	7,317.46	14,634.92	(7,317.46)
Proffer Lynnehaven	-	10,134.93	(10,134.93)
Proffer Redbud Run	32,270.00	12,908.00	19,362.00
Clerks Reimbursement to County	3,105.40	2,687.63	417.77
Proffer Village at Harvest Rdige	1,539.00	-	1,539.00
Proffer Snowden Bridge	39,132.12	19,566.06	19,566.06
Proffer Meadows Edge Racey Tract	90,648.00	-	90,648.00
Sheriff Reimbursement	24,791.47	21,261.54	3,529.93
Total	303,124.97	230,327.96	72,797.01

(6) Commonwealth Revenue	8/31/2013	8/31/2012	
	FY14	FY13	Increase/Decrease
Motor Vehicle Carriers Tax	37,981.90	159.54	37,822.36
Mobile Home Titling Tax	13,211.19	19,662.98	(6,451.79)
State PP/Reimbursement	2,610,611.27	2,610,611.27	-
Recordation Taxes	86,438.33	70,525.32	15,913.01
Shared Expenses Comm.Atty.	28,572.10	34,094.05	(5,521.95)
Shared Expenses Sheriff	160,507.49	176,415.91	(15,908.42)
Shared Expenses Comm.of Rev.	15,720.00	12,933.91	2,786.09
Shared Expenses Treasurer	11,620.53	7,226.66	4,393.87
Shared Expenses Clerk	31,712.82	26,718.18	4,994.64
Public Assistance Grants	363,963.29	378,109.64	(14,146.35)
Emergency Services Fire Program	33,557.00	28,410.00	5,147.00
Recycling Grant	-	5,489.94	(5,489.94)
DMV Grant Funding	6,054.78	16,421.51	(10,366.73)
DCJS & Sheriff State Grants	-	18,220.85	(18,220.85)
JJC Grant Juvenile Justice	32,090.00	32,090.00	-
Rent/Lease Payments	27,422.59	48,117.10	(20,694.51)
VDEM Grant Sheriff	3,813.08	-	3,813.08
Wireless 911 Grant	5,503.94	677.00	4,826.94
State Forfeited Asset Funds	-	3,851.76	(3,851.76)
Social Services VOCA Grant	-	3,325.00	(3,325.00)
Total	3,468,780.31	3,493,060.62	(24,280.31)

County of Frederick

General Fund

August 31, 2013

(7) Federal Revenue	FY14	FY13	Increase/Decrease
Federal Forfeited Assets	7,987.97	182.80	7,805.17
Federal Grants Sheriff	-	2,331.18	(2,331.18)
Total	7,987.97	2,513.98	5,473.99

(8) Expenditures

Expenditures increased \$637,901.71 in total. **Public Safety** increased \$692,363.31 and included the Sheriff's department cost of the IT Virtualization Project, implementation of the Sungard OSSI software, and equipment for IT upgrades including servers, PC's, printers and licenses totaling \$448,694.00 year to date. Additionally, the County local share for the Jail increased \$66,876 for the first quarter of FY14 over the previous year. **Public Works** decreased \$102,581.10 due to the timing of the payment for the County share of the Courthouse Complex maintenance. Transfers decreased \$124,814.54. See chart below:

(9) Transfers decreased \$124,814.54	FY14	FY13	Increase/Decrease
School Operating	0.00	167,637.37	(167,637.37) *1
Debt Service County	144,378.37	125,181.16	19,197.21
Operational Transfers	240,434.41	216,808.79	23,625.62
Total	384,812.78	509,627.32	(124,814.54)

*1 Timing of encumbrance transfer

County of Frederick
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
 August 31, 2013

ASSETS	FY2014 <u>8/31/13</u>	FY2013 <u>8/31/12</u>	Increase <u>(Decrease)</u>
Cash	4,678,893.27	4,992,175.94	(313,282.67) *1
Accounts Receivable Other	0.00	0.00	0.00
GL controls(est.rev/est.exp)	<u>(352,108.87)</u>	<u>(856,688.93)</u>	<u>504,580.06</u>
TOTAL ASSETS	<u>4,326,784.40</u>	<u>4,135,487.01</u>	<u>191,297.39</u>
LIABILITIES			
Accrued Operating Reserve Costs	<u>2,077,528.07</u>	<u>2,004,040.97</u>	<u>73,487.10</u>
TOTAL LIABILITIES	<u>2,077,528.07</u>	<u>2,004,040.97</u>	<u>73,487.10</u>
EQUITY			
Fund Balance Reserved			
Encumbrances Undesignated	25,630.86	158,489.14	(132,858.28)
Fund Balance	<u>2,223,625.47</u>	<u>1,972,956.90</u>	<u>250,668.57</u> *2
TOTAL EQUITY	<u>2,249,256.33</u>	<u>2,131,446.04</u>	<u>117,810.29</u>
TOTAL LIABILITY & EQUITY	<u>4,326,784.40</u>	<u>4,135,487.01</u>	<u>191,297.39</u>

NOTES:

*1 The decrease in cash can be attributed to the increase in accrued accounts payable in the previous year disbursed in the current year.

*2 Total fund balance increased \$250,668.57. The beginning fund balance was \$2,155,709.80 that includes adjusting entries, budget controls for FY14(\$521,421.00), and the year to date revenue less expenditures of \$589,336.67.

Current Unrecorded Accounts Receivable-	<u>FY2014</u>
Prisoner Billing:	30,733.36
Compensation Board Reimbursement 8/13	<u>436,671.34</u>
Total	467,404.70

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 8/31/2013

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	<u>Appropriated</u>	FY2014 8/31/13 <u>Actual</u>	FY2013 8/31/12 <u>Actual</u>	YTD Actual <u>Variance</u>
Interest	-	-	6,465.00	(6,465.00)
Supervision Fees	45,000.00	5,377.30	1,025.00	4,352.30
Drug Testing Fees	5,500.00	670.00	31,116.61	(30,446.61)
Work Release Fees	384,616.00	30,553.21	0.00	30,553.21
Federal Bureau Of Prisons	0.00	0.00	0.00	0.00
Local Contributions	5,888,444.00	1,382,691.25	1,318,441.75	64,249.50
Miscellaneous	15,000.00	1,302.95	2,556.85	(1,253.90)
Phone Commissions	120,000.00	0.00	0.00	0.00
Food & Staff Reimbursement	100,000.00	9,579.83	7,081.25	2,498.58
Elec.Monitoring Part.Fees	83,767.00	0.00	0.00	0.00
Employee Meal Supplements	200.00	0.00	0.00	0.00
Share of Jail Cost Commonwealth	997,975.00	0.00	0.00	0.00
Medical & Health Reimb.	57,600.00	6,462.73	5,289.33	1,173.40
Shared Expenses CFW Jail	4,947,976.00	368,583.80	419,496.83	(50,913.03)
State Grants	249,551.00	0.00	0.00	0.00
Local Offender Probation	242,437.00	0.00	0.00	0.00
DOC Contract Beds	0.00	0.00	0.00	0.00
Bond Proceeds	0.00	221,000.00	0.00	221,000.00
Transfer from General Fd,	4,755,887.00	1,116,750.50	1,049,874.50	66,876.00
TOTAL REVENUES	17,893,953.00	3,142,971.57	2,841,347.12	301,624.45
EXPENDITURES:	18,271,692.73	2,553,634.90	2,542,571.68	11,063.22
Excess(Deficiency)of revenues over expenditures		589,336.67	298,775.44	290,561.23
FUND BALANCE PER GENERAL LEDGER		<u>1,634,288.80</u>	<u>1,674,181.46</u>	<u>(39,892.66)</u>
Fund Balance Adjusted To Reflect Income Statement @8/31/13		2,223,625.47	1,972,956.90	250,668.57

County of Frederick
Fund 12 Landfill
August 31, 2013

ASSETS	FY2014 <u>8/31/13</u>	FY2013 <u>8/31/12</u>	Increase <u>(Decrease)</u>
Cash	29,391,239.38	28,699,006.21	692,233.17 *1
Receivables:			
Accounts Receivable			
Fees	670,298.57	655,404.65	14,893.92 *2
Accounts Receivable Other	4,103.22	133.00	3,970.22
Allow.Uncollectible Fees	(84,000.00)	(84,000.00)	0.00
Fixed Assets	42,516,271.35	39,719,334.39	2,796,936.96
Accumulated Depreciation	(21,543,603.09)	(19,781,833.70)	(1,761,769.39)
GL controls(est.rev/est.exp)	<u>(1,335,233.00)</u>	<u>(2,846,123.95)</u>	<u>1,510,890.95</u>
TOTAL ASSETS	<u>49,619,076.43</u>	<u>46,361,920.60</u>	<u>3,257,155.83</u>
LIABILITIES			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	134,423.76	122,588.76	11,835.00
Accrued Remediation Costs	11,791,736.42	11,653,036.50	138,699.92 *3
Retainage Payable	47,620.17	359,969.95	(312,349.78)
Deferred Revenue Misc.Charges	<u>4,103.22</u>	<u>133.00</u>	<u>3,970.22</u>
TOTAL LIABILITIES	<u>11,977,883.57</u>	<u>12,135,728.21</u>	<u>(157,844.64)</u>
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	0.00	700,588.22	(700,588.22) *4
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>27,782,750.86</u>	<u>23,667,162.17</u>	<u>4,115,588.69</u> *5
TOTAL EQUITY	<u>37,641,192.86</u>	<u>34,226,192.39</u>	<u>3,415,000.47</u>
TOTAL LIABILITY AND EQUITY	<u>49,619,076.43</u>	<u>46,361,920.60</u>	<u>3,257,155.83</u>

NOTES:

*1 The increase in cash can be attributed to a decrease in the previous years accrued accounts payable disbursed in the current year.

*2 Receivables increased \$14,893.92 at 8/31/13. Landfill charges for 8/13 were \$449,313.11 compared to \$460,204.84 at 8/12 for a decrease of \$10,891.73. The delinquent fees at 8/13 were \$217,327.43 compared to \$192,631.68 at 8/12 for an increase of \$24,695.75.

*3 Remediation increased \$138,699.92, and includes \$111,998.00 for post closure costs and \$26,701.92 interest.

*4 There are no encumbrances at 8/31/13.

*5 Total fund balance increased \$4,115,588.69. The beginning fund balance was \$28,478,302.42 that includes adjusting entries, budget controls for FY14(\$1,320,360.00), and the year to date revenue less expenditures \$624,808.44.

County of Frederick
 Comparative Statement of Revenue, Expenditures
 and Changes in Fund Balance
 August 31, 2013

FUND 12 LANDFILL REVENUES	<u>Appropriated</u>	FY14 8/31/13 <u>Actual</u>	FY13 8/31/12 <u>Actual</u>	YTD Actual <u>Variance</u>
Interest Charge	0.00	493.51	887.27	(393.76)
Interest on Bank Deposits	40,000.00	2,422.91	0.00	2,422.91
Salvage and Surplus	0.00	16,837.00	25,931.10	(9,094.10)
Sanitary Landfill Fees	4,632,600.00	807,707.42	775,082.52	32,624.90
Charges to County	0.00	62,640.44	63,146.56	(506.12)
Charges to Winchester	0.00	16,738.48	19,108.96	(2,370.48)
Tire Recycling	70,000.00	7,542.06	24,805.16	(17,263.10)
Reg. Recycling Electronics	40,000.00	7,675.60	12,077.00	(4,401.40)
Miscellaneous	0.00	0.00	0.00	0.00
Wheel Recycling	120,000.00	0.00	0.00	0.00
Charges for RTOP	0.00	0.00	0.00	0.00
Renewable Energy Credits	0.00	0.00	0.00	0.00
Landfill Gas To Electricity	403,660.00	53,297.21	95,631.99	(42,334.78)
Waste Oil Recycling		894.60	2,571.34	(1,676.74)
State Reimbursement Tire Operation	0.00	0.00	0.00	0.00
TOTAL REVENUES	5,306,260.00	976,249.23	1,019,241.90	(42,992.67)
Operating Expenditures	4,728,993.00	351,440.79	333,082.29	18,358.50
Capital Expenditures	1,912,500.00	0.00	88,673.64	(88,673.64)
TOTAL Expenditures	6,641,493.00	351,440.79	421,755.93	(70,315.14)
Excess(deficiency)of revenue over expenditures		624,808.44	597,485.97	27,322.47
Fund Balance Per General Ledger		27,157,942.42	23,069,676.20	4,088,266.22
FUND BALANCE ADJUSTED		27,782,750.86	23,667,162.17	4,115,588.69



COUNTY of FREDERICK

Parks and Recreation Department
540-665-5678
FAX: 540-665-9687
www.fcprd.net
e-mail: fcprd@co.frederick.va.us

MEMO

To: Finance Department
From: Jason L. Robertson, Director
Subject: Proffer Fund Monies
Date: August 16, 2013

The Parks and Recreation Department would like to request the unused monies from the purchase of the 20 passenger bus to be returned to the proffer account in the amount of \$13,681.00.

If you should have any questions, please contact me at your convenience.

107 North Kent Street
Winchester, VA 22601

FY 2013 YEAR END

AP240 8/21/2013		COUNTY OF FREDERICK VA.		OPEN PURCHASE ORDERS	* OPEN *	PAGE 1	
FO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	\$ TOTAL \$	APPRVD BY FO Description
---	----	----	-----	----	-----	-----	-----
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	7/29/2011	6,451,710.00		LAKE HOLIDAY DNM SPILLWAY REP.
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	10/12/2011	158,190.19-		
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	11/23/2011	209,922.63-		
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	12/05/2011	82,000.00		Addition of 4th Siphon
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	12/21/2011	58,580.00		Riprap channel
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	12/27/2011	207,952.34-		
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	1/24/2012	156,590.31-		
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	2/24/2012	388,901.21-		
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	3/26/2012	438,642.96-		
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	5/24/2012	445,946.04-		
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	6/26/2012	363,185.32-		
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	8/08/2012	404,098.64-		
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	8/08/2012	446,954.86-		
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	9/14/2012	94,379.00		Additional dental concrete
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	9/25/2012	21,100.14		Installation of additional
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	9/25/2012	503,242.97-		
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	10/25/2012	602,336.27-		
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	10/25/2012	25,125.00		Placement of Bentonite/Clay
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	11/26/2012	296,518.50-		
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	11/26/2012	278,140.66-		
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	12/20/2012	269,764.36-		
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	1/24/2013	168,375.95-		
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	2/07/2013	65,342.84		Placement of additional dental
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	2/21/2013	173,577.01-		
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	2/22/2013	249,626.00		Enlarging & regrading the
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	3/26/2013	224,000.16-		
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	4/23/2013	130,248.27-		
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	5/15/2013	2,030.00-		2" asphalt overlay not
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	5/24/2013	364,635.78-		
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	6/07/2013	59,431.60		ADDITIONAL CONCRETE & RIP RAP
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	6/25/2013	452,816.74-		
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	6/25/2013	65,960.02-		
21312	005267	HETZER INC C WILLIAM	4029-012290-8900-000-002-	7/25/2013	345,263.40-	9,999.99	

						9,999.99 *	
21387	006204	W-L CONSTRUCTION &	4027-012270-5413-000-006-	6/12/2012	1,519,817.00		VALLEY PK PIP RENAISSANCE CIR
21387	006204	W-L CONSTRUCTION &	4027-012270-5413-000-006-	8/09/2012	14,665.00-		Delete Proposed water & sewer
21387	006204	W-L CONSTRUCTION &	4027-012270-5413-000-006-	8/28/2012	11,886.00		additional excavating &
21387	006204	W-L CONSTRUCTION &	4027-012270-5413-000-006-	9/14/2012	4,296.00		Installation of Geotextile
21387	006204	W-L CONSTRUCTION &	4027-012270-5413-000-006-	9/20/2012	90,627.96-		
21387	006204	W-L CONSTRUCTION &	4027-012270-5413-000-006-	9/20/2012	90,627.96-		
21387	006204	W-L CONSTRUCTION &	4027-012270-5413-000-006-	9/20/2012	90,627.95-		
21387	006204	W-L CONSTRUCTION &	4027-012270-5413-000-006-	10/01/2012	10,130.00		Install drainage improvements
21387	006204	W-L CONSTRUCTION &	4027-012270-5413-000-006-	10/04/2012	6,605.80		Install geotextile stab fabric
21387	006204	W-L CONSTRUCTION &	4027-012270-5413-000-006-	10/23/2012	5,408.13		construct spread footer pole
21387	006204	W-L CONSTRUCTION &	4027-012270-5413-000-006-	1/15/2013	13,812.81-		Utility relocation cost
21387	006204	W-L CONSTRUCTION &	4027-012270-5413-000-006-	1/22/2013	81,157.32-		
21387	006204	W-L CONSTRUCTION &	4027-012270-5413-000-006-	1/22/2013	81,157.31-		
21387	006204	W-L CONSTRUCTION &	4027-012270-5413-000-006-	1/22/2013	81,157.31-		
21387	006204	W-L CONSTRUCTION &	4027-012270-5413-000-006-	2/13/2013	3,950.00		Grade area downstream of new
21387	006204	W-L CONSTRUCTION &	4027-012270-5413-000-006-	4/18/2013	72,104.13-	946,155.18	

						946,155.18 *	
21420	005006	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-073-	9/18/2012	391,000.00		ENGINEERING DESIGN/BID PHASE
21420	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-073-	10/25/2012	14,360.87-		
21420	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-073-	11/26/2012	32,559.36-		
21420	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-073-	12/20/2012	48,265.04-		
21420	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-073-	2/08/2013	57,539.58-		
21420	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-073-	2/21/2013	14,766.43-		
21420	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-073-	3/26/2013	44,666.22-		
21420	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-073-	4/23/2013	44,334.63-		
21420	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-073-	5/24/2013	49,498.63-		
21420	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-073-	6/25/2013	15,360.06-		
21420	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-073-	7/25/2013	5,956.71-	63,692.47	

						63,692.47 *	
21429	005006	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-074-	10/19/2012	83,919.00		DESIGN PHASE MAINT FACILITY
21429	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-074-	11/26/2012	8,339.08-		
21429	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-074-	12/20/2012	6,224.66-		

PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	\$ TOTAL \$	APPRVD BY	PO Description
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21429	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-074-	2/08/2013	5,790.90-			
21429	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-074-	2/21/2013	36,254.27-			
21429	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-074-	3/26/2013	8,057.16-			
21429	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-074-	4/23/2013	2,912.45-			
21429	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-074-	5/24/2013	3,080.89-			
21429	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-074-	6/25/2013	2,379.02-			
21429	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-074-	7/25/2013	3,597.86-	7,282.71		

						7,282.71 *		
21444	008492	BUS SERVICE INC	4010-071030-8005-000-000-	12/05/2012	57,699.00			2013 STARCRAFT 20 PASS. BUS
21444	008492	BUS SERVICE INC	4010-071030-8005-000-000-	4/09/2013	47,699.00-	10,000.00		

						10,000.00 *		
21448	000581	FLOOR SHOP THE	4010-032020-5604-000-007-	12/18/2012	5,195.00			TILE REMOVAL AND REPLACEMENT
21448	000581	FLOOR SHOP THE	4010-032020-5604-000-007-	8/21/2013	5,195.00-	.00		

						.00 *		
21469	008568	ATLANTIC TACTICAL INC	4010-031020-5409-000-000-	2/25/2013	2,105.32			AMMUNITION
21469	008568	ATLANTIC TACTICAL INC	4010-031020-5409-000-000-	2/25/2013	16,583.00			AMMUNITION
21469	008568	ATLANTIC TACTICAL INC	4010-031020-5409-000-000-	2/25/2013	4,253.90	22,942.22		AMMUNITION

						22,942.22 *		
21477	007325	INTERSTATE RESCUE LLC	4010-035050-5408-000-000-	4/05/2013	3,517.00			CUSTOM CABINET FOR CHEVY TAHOE
21477	007325	INTERSTATE RESCUE LLC	4010-035050-5408-000-000-	4/05/2013	280.00	3,797.00		FREIGHT

						3,797.00 *		
21478	005458	DISYS CORP	4010-012200-8007-000-000-	4/09/2013	429,000.00			VOIP & NETWORK UPGRADE - KENT
21478	005458	DISYS CORP	4010-012200-8007-000-000-	7/18/2013	61,544.63-			
21478	005458	DISYS CORP	4010-012200-8007-000-000-	7/18/2013	50,000.00-			
21478	005458	DISYS CORP	4010-012200-8007-000-000-	7/18/2013	50,000.00-	267,455.37		
21478	005458	DISYS CORP	4011-033010-8007-000-000-	4/09/2013	221,000.00			VOIP & NETWORK UPGRADE - NRADC
21478	005458	DISYS CORP	4011-033010-8007-000-000-	5/23/2013	49,000.00-			
21478	005458	DISYS CORP	4011-033010-8007-000-000-	5/23/2013	36,000.00-			
21478	005458	DISYS CORP	4011-033010-8007-000-000-	5/23/2013	45,000.00-			
21478	005458	DISYS CORP	4011-033010-8007-000-000-	6/19/2013	363.26-			
21478	005458	DISYS CORP	4011-033010-8007-000-000-	6/19/2013	10,725.00-			
21478	005458	DISYS CORP	4011-033010-8007-000-000-	7/18/2013	71,456.37-			
21478	005458	DISYS CORP	4011-033010-8007-000-000-	7/18/2013	8,455.37-	.00		

						267,455.37 *		
21479	007277	CES	4010-071090-5413-000-000-	4/11/2013	7,287.50			LIQUI-CHLOR
21479	007277	CES	4010-071090-5413-000-000-	7/18/2013	733.00-			
21479	007277	CES	4010-071090-5413-000-000-	8/21/2013	728.75-	5,825.75		
21479	007277	CES	4010-071100-5413-000-000-	4/11/2013	7,287.50			LIQUI-CHLOR
21479	007277	CES	4010-071100-5413-000-000-	7/18/2013	2,236.25-			
21479	007277	CES	4010-071100-5413-000-000-	8/21/2013	870.25-	4,181.00		

						10,006.75 *		
21484	008615	COLOSSAL CONTRACTORS INC	4010-073020-5605-000-004-	4/25/2013	65,000.00			BOWMAN LIBRARY ROOF RESURFACE
21484	008615	COLOSSAL CONTRACTORS INC	4010-073020-5605-000-004-	6/19/2013	40,000.00-	25,000.00		

						25,000.00 *		
21485	007692	EAST COAST EMERGENCY	4010-035050-5408-000-000-	4/25/2013	6,393.71	6,393.71		LIGHTING, SIREN, CONSOLE

						6,393.71 *		
21486	007374	EMERSON NETWORK POWER	4010-035060-3004-000-001-	5/07/2013	7,896.96			REPLACE CAPACITATORS AND FANS
21486	007374	EMERSON NETWORK POWER	4010-035060-3004-000-001-	8/21/2013	7,896.96-	.00		

						.00 *		

PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	\$ TOTAL \$	APPRVD BY	PO Description
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21490	008548	INTERRA GLOBAL CORP	4012-042040-5413-000-001-	5/17/2013	13,409.00			1.5-3MM GRANULAR SILICA GEL
21490	008548	INTERRA GLOBAL CORP	4012-042040-5413-000-001-	5/17/2013	1,464.00	14,873.00		FREIGHT

						14,873.00 *		
21493	008644	COLONIAL EQUIPMENT	4010-071030-3004-000-002-	5/22/2013	3,620.00	3,620.00		FLOOR REPLACEMENT ON NEW BUS

						3,620.00 *		
21495	003954	DELL MARKETING LP	4010-012200-5413-000-000-	5/28/2013	8,243.63			DELL APPASSURE
21495	003954	DELL MARKETING LP	4010-012200-5413-000-000-	8/21/2013	8,243.63-	.00		

						.00 *		
21496	003954	DELL MARKETING LP	4010-031020-8007-000-000-	6/03/2013	61,664.93			IT VIRTUALIZATION PROJECT PER
21496	003954	DELL MARKETING LP	4010-031020-8007-000-000-	8/21/2013	27,767.79-			
21496	003954	DELL MARKETING LP	4010-031020-8007-000-000-	8/21/2013	6,651.70-			
21496	003954	DELL MARKETING LP	4010-031020-8007-000-000-	8/21/2013	6,935.52-			
21496	003954	DELL MARKETING LP	4010-031020-8007-000-000-	8/21/2013	2,436.00-			
21496	003954	DELL MARKETING LP	4010-031020-8007-000-000-	8/21/2013	4,848.88-	13,025.04		

						13,025.04 *		
21497	008679	POINT BLANK ENTERPRISES	4010-031020-5410-000-000-	6/10/2013	2,970.00			BODY ARMOR - PACA PERFORM XP
21497	008679	POINT BLANK ENTERPRISES	4010-031020-5410-000-000-	6/10/2013	95.00	3,065.00		EXTERNAL CARRIER

						3,065.00 *		
21499	003954	DELL MARKETING LP	4010-012140-5401-000-000-	6/11/2013	3,957.78			ADVANCED DELL OPTIPLEX PC
21499	003954	DELL MARKETING LP	4010-012140-5401-000-000-	6/11/2013	561.56			DELL PROFESSIONAL MONITORS
21499	003954	DELL MARKETING LP	4010-012140-5401-000-000-	8/21/2013	561.56-			
21499	003954	DELL MARKETING LP	4010-012140-5401-000-000-	8/21/2013	3,957.78-	.00		

						.00 *		
21500	008568	ATLANTIC TACTICAL INC	4011-033010-5409-000-000-	6/11/2013	4,090.00	4,090.00		GLOCK 23 GENERATION 4 PISTOLS

						4,090.00 *		
21501	008205	PCN STRATEGIES	4010-031020-5401-000-000-	6/12/2013	9,406.60			DIGITAL PERSONA PRO ENTERPRISE
21501	008205	PCN STRATEGIES	4010-031020-5401-000-000-	6/12/2013	415.00	9,821.60		DIGITAL PERSONA CABLE READER

						9,821.60 *		
21504	006548	SHI	4010-031020-5401-000-000-	6/17/2013	7,199.37			MICROSOFT SQL SERVER 2012 LIC
21504	006548	SHI	4010-031020-5401-000-000-	6/17/2013	22.23			MICROSOFT SQL SERVER 2008 DVD
21504	006548	SHI	4010-031020-5401-000-000-	8/21/2013	7,221.60-	.00		

						.00 *		
21505	008684	APPLE FORD OF LYNCHBURG	4010-035050-8005-000-000-	6/19/2013	32,771.19	32,771.19		2014 FORD F-250

						32,771.19 *		
21506	001867	BOB BARKER COMPANY INC	4011-033010-5410-000-001-	6/20/2013	3,717.24			INMATE JUMPSUITS
21506	001867	BOB BARKER COMPANY INC	4011-033010-5410-000-001-	6/20/2013	643.08	4,360.32		ORANGE JUMPSUITS

						4,360.32 *		
21507	008704	ELECTRICAL CONTRACTORS	4010-043040-8001-000-000-	6/20/2013	35,200.00	35,200.00		INSTALL NEW 480V 100KW NATURAL

						35,200.00 *		

AP240	8/21/2013	COUNTY OF FREDERICK VA.	OPEN PURCHASE ORDERS	* OPEN *	PAGE	4		
FO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	\$ TOTAL \$	APPRVD BY	FO Description
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21508	008664	GUIDANCE SOFTWARE INC	4010-031020-5401-000-000-	6/20/2013	14,217.71	14,217.71		GUIDANCE SOFTWARE

						14,217.71 *		
21509	006548	SHI	4010-031020-5401-000-000-	6/21/2013	34,969.20			MICROSOFT 2013 STD LICENSES
21509	006548	SHI	4010-031020-5401-000-000-	6/21/2013	22.23	34,991.43		MICROSOFT OFFICE 2013 DVD

						34,991.43 *		
21510	003954	DELL MARKETING LP	4010-031020-5401-000-000-	6/21/2013	20,713.60	20,713.60		DELL DESKTOPS

						20,713.60 *		
21511	003868	PERRY ENGINEERING CO INC	4010-042030-8900-000-000-	6/24/2013	213,239.00	213,239.00		EARTHWORK

						213,239.00 *		
21512	008706	DOMINION CONSTRUCTION	4010-042030-8900-000-000-	6/24/2013	119,200.00	119,200.00		CONCRETE WALL/SLAB/GAINESBORO

						119,200.00 *		
21514	006011	AMERICAN LIGHTING LLC	4010-071030-5412-000-000-	6/24/2013	6,606.74	6,606.74		HOLIDAY LIGHTING

						6,606.74 *		
21515	002497	TURF EQUIPMENT&SUPPLY CO	4010-071100-8001-000-000-	6/24/2013	8,438.00	8,438.00		TORO ZERO TURN MOWER

						8,438.00 *		
21516	005039	TOWN POLICE SUPPLY	4010-031020-5409-000-000-	6/24/2013	4,049.50	4,049.50		S&W #309700 M&P PISTOL, 40 CAL

						4,049.50 *		
21517	004559	CAPITAL GMC TRUCKS INC	4010-035050-8005-000-000-	6/25/2013	58,747.30			2014 CHEVY TAHOE (SSV), SUV
21517	004559	CAPITAL GMC TRUCKS INC	4010-035050-8005-000-000-	6/25/2013	.00	58,747.30		INCLUDES DELIVERY TO

						58,747.30 *		
21518	002301	THE GUN SHOP	4011-033010-5409-000-000-	6/25/2013	879.60			00 BUCK # 1E13200B
21518	002301	THE GUN SHOP	4011-033010-5409-000-000-	6/25/2013	227.00			SLUGS #LE127RS
21518	002301	THE GUN SHOP	4011-033010-5409-000-000-	6/25/2013	5,515.44	6,622.04		40 CAL. FMJ #40L53955

						6,622.04 *		
21519	005627	BLUE RIDGE LANDSCAPE &	4010-071090-5413-000-000-	6/25/2013	5,500.00	5,500.00		ARBORVITAE PLANT

						5,500.00 *		
21520	005859	CDW GOVERNMENT INC	4010-031020-5401-000-000-	6/25/2013	3,724.88	3,724.88		HP LASERJET PRO 200, TONERS,

						3,724.88 *		
21521	005283	SUNGARD PUBLIC SECTOR INC	4010-031020-5401-000-000-	6/26/2013	397,420.00	397,420.00		SUNGARD CSSI SOFTWARE

						397,420.00 *		
21522	004649	PHYSIO-CONTROL INC	4010-035050-8009-000-000-	6/26/2013	65,996.00			LIFEPAK 15
21522	004649	PHYSIO-CONTROL INC	4010-035050-8009-000-000-	6/26/2013	.00	65,996.00		SHIPPING

						65,996.00 *		

PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	\$ TOTAL \$	APPRVD BY	PO Description
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21523	008710	SVCI TACTICAL	4010-031020-5409-000-000-	6/26/2013	3,985.00			BASIC GRAVICAM SYSTEM
21523	008710	SVCI TACTICAL	4010-031020-5409-000-000-	6/26/2013	75.00	4,060.00		SHIPPING CHARGE

						4,060.00 *		
21524	002609	CARON EAST INC	4010-012200-5413-000-002-	6/26/2013	4,490.00			TOPCON GRS-1 GIS KIT
21524	002609	CARON EAST INC	4010-012200-5413-000-002-	6/26/2013	500.00			TOPCON MAGNET GIS SOFTWARE
21524	002609	CARON EAST INC	4010-012200-5413-000-002-	6/26/2013	500.00	5,490.00		TOPCON OFFICE TOOLS SOFTWARE

						5,490.00 *		
21525	007316	AMAZON CCM LLC	4010-071010-5401-000-000-	6/26/2013	2,981.58	2,981.58		LATHEM MANUEL TIME RECORDER

						2,981.58 *		
21526	005769	MUNICIPAL EMERGENCY SERVI	4010-035050-5410-000-000-	6/26/2013	2,469.35			STRUCTURAL FIRE HELMETS
21526	005769	MUNICIPAL EMERGENCY SERVI	4010-035050-5410-000-000-	6/26/2013	35.00	2,504.35		SHIPPING

						2,504.35 *		
21527	006651	NAFECO INC	4010-035050-5410-000-000-	6/26/2013	3,060.10			FIREFIGHTER BAILOUT SYSTEM
21527	006651	NAFECO INC	4010-035050-5410-000-000-	6/26/2013	.00	3,060.10		SHIPPING

						3,060.10 *		
21528	007692	EAST COAST EMERGENCY	4010-035050-5408-000-000-	6/26/2013	8,463.36			LIGHTBARS AND MISC EQUIPMENT
21528	007692	EAST COAST EMERGENCY	4010-035050-5408-000-000-	6/26/2013	.00	8,463.36		SHIPPING

						8,463.36 *		
21529	005282	KNOLL INC	4010-012090-5401-000-000-	6/26/2013	3,110.94	3,110.94		SYSTEMS FURNITURE PARTS

						3,110.94 *		
21530	005329	COLONIAL FORD TRUCK SALES	4010-034010-8005-000-000-	6/26/2013	20,952.11	20,952.11		2013 F-150 TRUCK

						20,952.11 *		
21531	008709	TRISTAR METALS INC	4010-043050-5413-000-000-	6/26/2013	11,210.00			DOUBLE STACK SS CAT CONDO
21531	008709	TRISTAR METALS INC	4010-043050-5413-000-000-	6/26/2013	4,250.00			STAINLESS STEEL CABINET BASES
21531	008709	TRISTAR METALS INC	4010-043050-5413-000-000-	6/26/2013	1,440.00			SHIPPING
21531	008709	TRISTAR METALS INC	4010-043050-5413-000-000-	6/26/2013	773.00-	16,127.00		SHELTER DISCOUNT

						16,127.00 *		
21532	008568	ATLANTIC TACTICAL INC	4011-033010-5409-000-000-	6/26/2013	1,196.00			SAFARILAND 6393-283-131 HOLSTE
21532	008568	ATLANTIC TACTICAL INC	4011-033010-5409-000-000-	6/26/2013	598.00			LEFT HAND HOLSTER 6393-283-131
21532	008568	ATLANTIC TACTICAL INC	4011-033010-5409-000-000-	6/26/2013	566.25			MAGAZINE HOLDER GLOCK 23
21532	008568	ATLANTIC TACTICAL INC	4011-033010-5409-000-000-	6/26/2013	410.75			SAFARILAND QLS KIT
21532	008568	ATLANTIC TACTICAL INC	4011-033010-5409-000-000-	6/26/2013	20.00	2,791.00		SHIPPING

						2,791.00 *		
21533	003954	DELL MARKETING LP	4010-012220-5413-000-000-	6/27/2013	2,554.62	2,554.62		DELL OPTIPLEX 9010 MINITOWER

						2,554.62 *		
21534	005397	SOUTHERN COMPUTER	4010-012200-5413-000-003-	6/27/2013	2,001.78	2,001.78		HP ELITEBOOK FOLIO 9470M
21534	005397	SOUTHERN COMPUTER	4010-012220-5401-000-000-	6/27/2013	3,297.66			APPLE MACBOOK PRO
21534	005397	SOUTHERN COMPUTER	4010-012220-5401-000-000-	6/27/2013	869.23	4,166.89		APPLE MACBOOK AIR

						6,168.67 *		

AP240 8/21/2013

COUNTY OF FREDERICK VA.

OPEN PURCHASE ORDERS

* OPEN *

PAGE 6

PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	\$ TOTAL \$	APPRVD BY	PO Description
---	-----	----	-----	---	-----	-----		-----
21535	003954	DELL MARKETING LP	4010-012220-5401-000-000-	6/27/2013	3,261.64	3,261.64		POWEREDGE R320 SERVER

						3,261.64 *		

						2,534,543.12 **		

FCPS FY13 Year-end Encumbrance Listing

Purchase Order Number	Date	Vendor #	Description	Amount
46761 PO 45.0000.0.0.000.000020.15.00	6/24/2013	WESTERN BRANCH DIESEL	PURGE VALVE KIT INVENTORY VEHICLE PARTS	8,972.42 8,972.42
46784 PO 50.1100.1.1.000.008210.02.00	6/24/2013	ACUITY AUDIOVISUAL	77" SMART BOARD TECHNOLOGY HARDWARE - NEW	1,229.00 1,229.00
46137 PO 46298 PO 50.1100.2.1.000.006067.00.18	12/7/2012 2/27/2013	METRITTECH, INC. COLLEGE-BOUND	ENGLISH LEARNER TESTS BUNDLED REPORTS FOR HIGH SCHOOL TESTING MATERIALS	13,325.00 1,055.00 14,380.00
46764 PO 50.1100.2.1.000.008210.06.00	6/24/2013	DELL MARKETING	DELL LATITUDE 3330 TECHNOLOGY HARDWARE - NEW	13,704.50 13,704.50
46739 PO 46752 PO 50.1100.3.1.000.008201.28.00	6/20/2013 6/21/2013	KURTZ BROS STEVE WEISS MUSIC	WORK STATIONS/DESKS PERCUSSION EQUIPMENT FURNITURE & EQUIP--NEW	1,594.00 2,819.05 4,413.05
46710 PO 50.1100.3.1.000.008251.20.00	6/14/2013	CDW GOVERNMENT	SPECTRUM CLOUD 32 CHROMEBOOK NEW EQUIPMENT	1,322.58 1,322.58
46698 PO 50.1100.3.4.000.006044.00.00	6/13/2013	AMAZON CREDIT PLAN	KENSINGTON 33374 POWER ADAPTER INTRUCTIONAL SUPPLIES	37.35 37.35
45109 PO 50.1310.3.2.000.005401.00.00	6/12/2012	RICOH USA, INC.	SPECIAL SERVICES 6001 COPIER LEASE/RENT OF EQUIPMENT	457.11 457.11
46576 PO 50.1320.2.1.000.006077.42.00	5/29/2013	HON COMPANY	HUDDLE TABLE TOP & GUEST CHAIRS DIVISION MEDIA CENTER	4,356.20 4,356.20
45134 PO 50.1410.1.1.000.005401.02.00	6/12/2012	RICOH USA, INC.	THREE 8000 COPIERS \$1467 LEASE/RENT OF EQUIPMENT	2,935.08 2,935.08
45114 PO 50.1410.2.1.000.005401.07.00	6/12/2012	RICOH USA, INC.	1 - 6001 AND 1 - 5001 COPIER LEASE/RENT OF EQUIPMENT	722.76 722.76
45131 PO 50.1410.2.1.000.005401.10.00	6/12/2012	RICOH USA, INC.	2 - 5001 & 1 - 8001 COPIER LEASE/RENT OF EQUIPMENT	975.82 975.82
45127 PO 50.1410.3.1.000.005401.01.00	6/12/2012	RICOH USA, INC.	LIBRARY 1601 COPIER LEASE/RENT OF EQUIPMENT	77.22 77.22
45129 PO 46356 PO 50.1410.3.1.000.005401.20.00	6/12/2012 3/22/2013	RICOH USA, INC. RICOH USA, INC.	COPIERS FOR BAND, PE, FOR LANG SERVICE CHARGE COPIERS LEASE/RENT OF EQUIPMENT	2,528.69 1,119.84 3,648.53
45133 PO 50.1410.3.3.000.005401.34.00	6/12/2012	RICOH USA, INC.	7001SP COPIER IN THE OFFICE LEASE/RENT OF EQUIPMENT	448.72 448.72
46701 PO 50.4200.9.0.000.003310.03.00	6/14/2013	OWPR	CHILLER REPLACEMENT DESIGN REPAIRS AND MAINTENANCE	3,000.00 3,000.00
46537 PO 50.4200.9.0.000.003310.06.00	5/23/2013	CONFEDERATE CONTRACTOR	QUARRY TILE & INSTALL NEW VCT REPAIRS AND MAINTENANCE	2,200.00 2,200.00

FCPS FY13 Year-end Encumbrance Listing

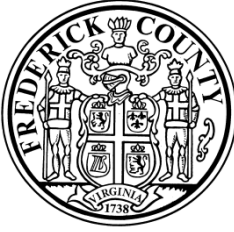
Purchase Order Number	Date	Vendor #	Description	Amount
46507 PO 50.4200.9.0.000.003310.34.00	5/15/2013	TRIAD ENGINEERING, INC.	LIGHT DUTY AUTO SHOP CAR LIFT REPAIRS AND MAINTENANCE	800.00 800.00
46285 PO 50.4200.9.0.000.003310.35.00	2/20/2013	CONFEDERATE CONTRACTOR	RENOVATION TO CLASSROOM REPAIRS AND MAINTENANCE	1,050.00 1,050.00
46498 PO 50.4200.9.0.000.008151.06.00	5/10/2013	ARCHITECTURAL PRODUCTS	MTES MATERIALS & INSTALLATION REPLACEMENT EQUIPMENT	23,432.00 23,432.00
46498 PO 50.4200.9.0.000.008151.10.00	5/10/2013	ARCHITECTURAL PRODUCTS	BHES MATERIALS & INSTALLATION REPLACEMENT EQUIPMENT	36,299.00 36,299.00
46498 PO 50.4200.9.0.000.008151.11.00	5/10/2013	ARCHITECTURAL PRODUCTS	SWES MATERIALS & INSTALLATION REPLACEMENT EQUIPMENT	21,764.00 21,764.00
46498 PO 50.4200.9.0.000.008151.12.00	5/10/2013	ARCHITECTURAL PRODUCTS	APRES MATERIALS & INSTALLATION REPLACEMENT EQUIPMENT	36,527.00 36,527.00
46655 PO 50.4200.9.0.000.008251.16.00	6/5/2013	NORVAC LOCK TECHNOLOGY	KEY CUTTING MACHINE NEW EQUIPMENT	8,266.00 8,266.00
46595 PO 50.4300.9.0.000.003310.01.00	5/30/2013 3310.01.00	CARROLL CONSTRUCTION	REPAIRS TO PARKING LOT REPAIRS AND MAINTENANCE	4,595.00 4,595.00
46426 PO 50.4300.9.0.000.003310.02.00	4/18/2013	CARROLL CONSTRUCTION	INSTALL ASPHALT AT SWING OUT AREA REPAIRS AND MAINTENANCE	4,675.00 4,675.00
46502 PO 50.4300.9.0.000.003310.14.00	5/13/2013	WILSON'S ASPHALT MAINTEN	LABOR & MATERIALS FOR INSTALLATION REPAIRS AND MAINTENANCE	2,910.00 2,910.00
46503 PO 50.4300.9.0.000.003310.30.00	5/13/2013	WILSON'S ASPHALT MAINTEN	LABOR & MATERIALS FOR INSTALLATION REPAIRS AND MAINTENANCE	2,910.00 2,910.00
45109 PO 50.4400.9.0.000.005401.50.00	6/12/2012	RICOH USA, INC.	ADMIN COPY ROOM 7001 LEASE/RENT OF EQUIPMENT	388.94 388.94
45844 PO 50.6300.9.0.000.003194.00.56	9/18/2012	OWPR	AE SERVICES SHS TRAFFIC STUDY PURCHASED SERVICES	2,990.00 2,990.00
46495 PO 50.8100.9.0.000.006040.00.00	5/10/2013	SHI	WINPRO 8 ALNG UPGRADE MV SOFTWARE/ONLINE CONTENT	402.40 402.40
46519 PO 50.8100.9.0.000.006050.00.00	5/20/2013	DELL MARKETING, L.P.	DELL B1265DNF LASER PRINTER TECHNOLOGY HARDWARE	2,699.90 2,699.90
46744 PO 50.8100.9.0.000.008107.00.00	6/21/2013	ABS TECHNOLOGY	CATALYST 2960S 24 GIGE SWITCH ADP EQUIP--REPLACEMENT	6,050.70 6,050.70
46506 PO 50.8100.9.0.000.008210.00.00	5/15/2013	ACUITY AUDIOVISUAL	77" SMART BOARD TECHNOLOGY HARDWARE - NEW	2,410.00 2,410.00
46110 PO	11/27/2012	SOFTDOCS	REMOTE SYSTEM IMPLEMENTATION	3,525.00

FCPS FY13 Year-end Encumbrance Listing

Purchase Order Number	Date	Vendor #	Description	Amount
50.8300.9.0.000.006040.00.00			SOFTWARE/ONLINE CONTENT	3,525.00
46764 PO	6/24/2013	DELL MARKETING, L.P.	DELL LATITUDE 3330	3,289.08
50.8300.9.0.000.008210.00.00			TECHNOLOGY HARDWARE - NEW	3,289.08
46268 MANPO	4/24/2013	SIEMENS INDUSTRY, INC	ENERGY PERFORMANCE CONTRACT	8,196.30
59.4200.9.0.000.008151.02.00			RELACEMENT EQUIPMENT	8,196.30
46268 MANPO	4/24/2013	SIEMENS INDUSTRY, INC	ENERGY PERFORMANCE CONTRACT	8,196.30
59.4200.9.0.000.008151.03.00			RELACEMENT EQUIPMENT	8,196.30
46406 PO	4/15/2013	AMERICAN TENNIS COURTS	RESURFACE MHS TRACK	111,278.55
59.4300.9.0.000.008151.28.00			REPLACEMENT EQUIPMENT	111,278.55
46443 PO	4/23/2013	CARROLL CONSTRUCTION	DEMOLITION GREENHOUSE JWMS	4,750.00
46462 PO	4/30/2013	MCGRANE FENCE CO	DUMPSTER ENCLOSURE JWMS	3,600.00
60.6200.9.0.000.003100.05.00			CONTRACTED SERVICES	8,350.00
46437 PO	4/23/2013	SHW GROUP	FEE FOR A & E SERVICES FCMS	1,343,356.00
60.6300.9.0.000.003000.02.00			PURCHASED SERVICES	1,343,356.00
45845 PO	9/18/2012	OWPR	A/E FEE FOR DESIGN CLASSROOMS	10,520.66
46397 PO	4/11/2013	TRIAD ENGINEERING	FEE TO CONDUCT THIRD PARTY	15,155.55
60.6300.9.0.000.003000.10			PURCHASED SERVICES	25,676.21
45843 PO	9/18/2012	OWPR	A/E FEE FOR DESIGN CLASSROOMS	4,629.26
46383 PO	4/5/2013	ECS MID-ATLANTIC, LLC	FEE TO CONDUCT THIRD PARTY	4,656.50
60.6300.9.0.000.003000.11.00			PURCHASED SERVICES	9,285.76
44662 PO	2/9/2012	ENGINEERING ECONOMICS	FEE FOR LEED FUNDAMENTAL	1,704.00
60.6300.9.0.000.003000.15.00			PURCHASED SERVICES	1,704.00
45847 PO	9/18/2012	OWPR	A/E FEE FOR DESIGN AND CLASSROOMS	7,449.39
46396 PO	4/11/2013	TRIAD ENGINEERING, INC.	FEE TO CONDUCT THIRD PARTY	12,386.65
60.6300.9.0.000.003000.22.00			PURCHASED SERVICES	19,836.04
45846 PO	9/18/2012	OWPR	A/E FEE FOR DESIGN AND CLASSROOMS	10,695.21
46382 PO	4/5/2013	ECS MID-ATLANTIC, LLC	FEE TO CONDUCT THIRD PARTY	12,990.50
60.6300.9.0.000.003000.25.00			PURCHASED SERVICES	23,685.71
46469 PO	5/2/2013	OWPR	A & E SERVICES 4TH HIGH SCHOOL	2,266,125.00
60.6300.9.0.000.003000.29.00			PURCHASED SERVICES	2,266,125.00
46407 PO	4/15/2013	LUXOUT STAGE CURTAINS	CLEAN & TREAT STAGE CURTAINS	9,252.00
60.6500.9.0.000.008151.01.00			REPLACEMENT EQUIPMENT	9,252.00
46070 MANPO	2/27/2013	B&R ASSOCIATES	PARALLELOGRAM LIFT-5032	6,575.50
60.6500.9.0.000.008251.15.00			NEW EQUIPMENT	6,575.50
43893 PO	7/18/2011	CALDWELL & SANTMYER	TRANSPORTATION FACILITY	474,101.85
60.6500.9.0.000.008256.15.00			NEW BUILDINGS/MODULARS	474,101.85

FCPS FY13 Year-end Encumbrance Listing

Purchase Order Number	Date	Vendor #	Description	Amount
46392 PO	4/11/2013	CALDWELL & SANTMYER	FEE FOR CONSTRUCTION OF BHES	1,223,425.20
46392 PO	4/11/2013	CALDWELL & SANTMYER	ALTERNATE # 1 ADDL CLASS	156,400.00
46392 PO	4/11/2013	CALDWELL & SANTMYER	ALTERNATE # 2 REPLACE AS	15,700.00
60.6600.9.0.000.003000.10.00			PURCHASED SERVICES	1,395,525.20
46395 PO	4/11/2013	CALDWELL & SANTMYER	CONSTRUCTION OF TRANSPORTATION	752,713.65
60.6600.9.0.000.003000.11.00			PURCHASED SERVICES	752,713.65
46393 PO	4/11/2013	CALDWELL & SANTMYER	CONSTRUCTION OF CLASSROOM	1,042,650.35
60.6600.9.0.000.003000.22.00			PURCHASED SERVICES	1,042,650.35
46394 PO	4/11/2013	CALDWELL & SANTMYER	CONSTRUCTION OF CLASSROOM	1,230,192.00
60.6600.9.0.000.003000.25.00			PURCHASED SERVICES	1,230,192.00
FUND 000045 TOTAL				8,972.42
FUND 000050 TOTAL				218,891.94
FUND 000059 TOTAL				127,671.15
FUND 000060 TOTAL				8,609,029.27
ENCUMBRANCE GRAND TOTAL				8,964,564.78



MEMORANDUM

To: Board of Supervisors

From: Walter Banks, IT Director

Date: September 4th, 2013

Subject: Board of Supervisors Information Technology Committee Report

The Board of Supervisors Information Technology Committee met on Wednesday, September 4, 2013 at 8:15 am, in the 1st Floor Conference Room, County Administration Building 107 N. Kent St., Winchester, Virginia. Committee members present: Gary Lofton, Chairman, Chuck Dehaven, Bob Wells, Quaiser Absar, and Todd Robertson. Committee members absent: Brian Madagan. Others present were Walter Banks, IT Director, Patrick Fly, GIS Manager, Alisa Scott, Administrative Assistant, Denny Linaburg, Fire Chief and Kris Tierney, Assistant County Administrator.

The Board of Supervisors IT Committee welcomes Bob Wells to the Committee.

The committee submits the following:

*****Items Requiring Board Action*****

- 1. None**

*****Items NOT Requiring Board Action*****

- 1. Old Business**

- A. Phone Implementation Project Update:** Mr. Banks let the committee know that the project was completed on time and with a change order (\$3,000) to legacy equipment. Department of Social Services was also successfully added. Mr. Banks thanked the IT staff and commended outstanding performances from quality personnel. IT Department will continually provide staff training on the phone system once a month

- B. **Broadband Project:** Mr. Fly commented that the project is now winding down with the full report due this Friday (September 6, 2013) after many communications with the vendor to ensure the county was issued a specific report. The Broadband Management Team is expected to be briefed at the end of September.

It is the County's effort to facilitate Internet Providers to increase their footprint in Frederick County and not be a broadband Internet Provider. Larger providers such as Comcast are willing to expand.

- C. **Adding satellite offices such as Economic Development Center, Winchester Regional Airport:** The committee discussed the possibility and cost allocation of IT services to agencies for which the county serves as fiscal agent.
- D. **Personnel:** Mr. Banks let the committee know about a single position located at the Public Safety Building that was now being shared by all positions within the IT Department. Mr. Linaburg supported the decision for this position to be shared and the committee also agreed that the idea of distributed knowledge would benefit the county. Mr. Linaburg said, "The plan to share this position is the best plan we've had. It gives me a level of comfort that no matter who comes to work at the PSB they have an overall understanding of the importance of redundancy and IT support. We're firing on all cylinders now".

Mr. Banks again recognized the excellent staff work and cooperation from the entire county as adjustments have been made. Mr. Banks is currently looking into the current IT structure to see how the IT Department can more efficiently serve the IT needs of the county staff and community at an overall savings by eliminating that position.

Mr. Banks would like to look internally and add a single position of Trainer/Project Manager or Project Coordinator to the IT Department because of the success of the phone project and the ongoing high investments in different technologies and services.

- E. **Fire Reporting Software:** Mr. Linaburg brought to the committee a recommendation that Fire & Rescue no longer use their current software for creating and submitting EMS reports, Firehouse. He suggested that due to the unstable software and the fact that there are no web-based applications, the Committee approve the purchase of software used by Valley Health, and the state, Image Trend.

Mr. Dehaven asked about the use of mobile devices and Mr. Linaburg responded that the county would be receiving a grant for that purchase. Mr. Dehaven wanted to ensure that the agreement also included services the state was providing at no additional cost to the county. Also, Mr. Dehaven asked about training and Mr. Banks responded that this project would be a hybrid project where IT would be able to provide some training to end users as well. It was confirmed to the committee that the service fee was slightly higher (4%) than normal.

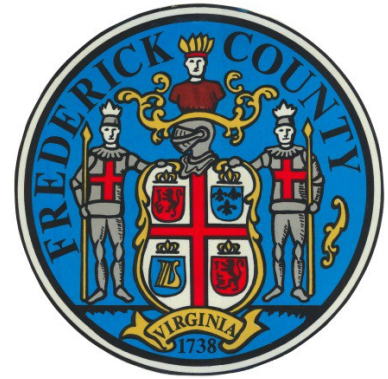
Security concerns were also brought up to the committee and Mr. Banks and Mr. Linaburg assured the committee that through standard networking permissions and the security already enabled on the software, that unauthorized use would not exist.

It was determined that the committee would recommend the software purchase to the Finance Committee in order to stay consistent that all funding requests are moved to the Finance Committee.

Mr. Dehaven moved that the Frederick County IT Committee recommend the purchase of EMS reporting software for Fire & Rescue and forward the recommendation to the Finance Committee. Mr. Wells seconded the motion and the motion was approved.

D. Comments/Questions

5. Meeting adjourned. The next meeting will be Wednesday, October 2nd, 2013. We will confirm one week prior.



BOS Tech Committee

AGENDA

Date: Wednesday
September 4th, 2013
Time: 8:15 am

Purple Conference Room
107 N Kent Street

What's New?

- Update on Phone Implementation Project
- Update on Broadband Improvement Project
- Discussion about what is needed to incorporate other satellite services and offices such as the Winchester Regional Airport and the Economic Development Center in the county's VoIP system. What will be the Protocol and Procedure to accomplish future requests?
- Information on recommended solution for Fire Reporting Software. This application would allow Fire & Rescue to have a reporting system that is integrated with the local hospital and is in line with the transitional needs of service delivery.
 - **Action Required: Recommendation to move forward in the amount of \$56,080.00 and annual maintenance of \$13,580.00 for approval at the next Finance Committee Meeting**



Dennis D. Linaburg
Fire Chief

MEMORANDUM

TO: Public Safety Committee

FROM: Dennis D. Linaburg
Fire & Rescue

SUBJECT: Image Trend

DATE: August 13, 2013

With changes to the State requirements for EMS reporting, we have encountered numerous issues with our current system, Firehouse. The State currently contracts with Image Trend for EMS reporting services, and as this system is already compliant with both State and National reporting requirements, we are looking to change to Image Trend as well.

Image Trend is user friendly, whereas Firehouse changes have made it difficult to maintain in the field. This program will allow for less reporting errors as it is already formatted for use in Virginia. In addition to these advantages, with the EMS Expense Recovery Program moving quickly along, this program will allow for better report tracking and data entry for billing and expense recovery.

Ship To:

Dennis Linaburg
 Frederick County Fire & Rescue Departme
 1080 Coverstone Drive
 Winchester, VA 22602
 540-665-5618
 dlinabur@co.frederick.va.us



PROPOSAL

Salesperson	Proposal Number	Date
Eric Kaphingst	EK-739 C	June 4, 2013

Description	Qty	Unit Price	Total
Software			
Rescue Bridge License (Fire & EMS)	1	\$22,500.00	\$22,500.00
Rescue Bridge Complete Annual Support	1	\$3,600.00	\$3,600.00
Rescue Bridge Complete Annual Hosting	1	\$6,000.00	\$6,000.00
EMS Modules Included:			
<i>Certification Dashboard</i>	<i>Run History</i>		
<i>Documents</i>	<i>Staff</i>		
<i>QA/QI</i>	<i>Training</i>		
<i>Report Writer 2.0 (Transactional)</i>			
Fire Modules Included:			
<i>NFIRS 5.0 Reporting</i>	<i>Inspections</i>		
<i>Activities</i>	<i>Inventory</i>		
<i>Checklist</i>	<i>Locations</i>		
<i>Fire Shifts</i>	<i>Occupants</i>		
<i>Hydrants</i>			
Mobile Fire Inspections Client Site License	1	\$7,500.00	\$7,500.00
Mobile Fire Inspections Client Site License Annual Support	1	\$1,200.00	\$1,200.00
Field Bridge Site License	1	Provided by VA OEMS	
*Requires Hardware with Tablet PC Operating System if for Field Use			
Field Bridge Site License Annual Support	1	Provided by VA OEMS	
Other Modules and Integrations			
CAD Integration to OSSI (inclusive of first agency)	1	\$8,000.00	\$8,000.00
CAD Annual Support	1	\$1,280.00	\$1,280.00
CAD Annual Hosting	1	\$1,500.00	\$1,500.00
Training			
Training Sessions - Onsite (Full Day M-F)	2	\$1,000.00	\$2,000.00
Travel per Trainer for Onsite Training	1	\$1,500.00	\$1,500.00
Optional Items			
<i>Client may elect to purchase any of the following items by checking the associated box. These items will be added to your total cost.)</i>			
<input type="checkbox"/> MARS Setup Fee	1	\$500.00	
MARS Annual Transactional Fee	1	\$2,000.00	
<input type="checkbox"/> Auto-Post from Rescue Bridge to State Bridge	1	\$500.00	
<i>Inclusive of Frederick County Agencies, regularly \$500 per agency</i>			
Auto-Post from Rescue Bridge to State Bridge Annual Support	1	\$100.00	
TOTAL Year 1			\$55,080.00
Annual Fees after Year 1			\$13,580.00

Terms of Agreement

- The above mentioned items will be invoiced independently upon completion with payment terms of net 30 days.
- The recurring annual fees will be billed annually in advance.
- Project completion occurs upon receipt of the product.
- ImageTrend's license, annual support and hosting are based on 10,000 annual incidents as provided by Client. ImageTrend reserves the right to audit the annual incident volume and the option to increase future support and hosting costs, with advanced notification to the Client, if the number of annual incidents increases substantially and has a resulting effect of increased support calls and hosting requirements to ImageTrend.

- All hosting fees are based upon anticipated usage and include an average of 3 Mb Bandwidth and 30 GB of Storage. These fees are subject to annual usage audits, which may affect future fees at an increase of \$15/Mb/month for Bandwidth and \$15/10GB/month for Storage.
- ImageTrend reserves the right to reevaluate on an annual basis and potentially increase the ongoing annual fee rates for the subsequent years. The increase shall not, however, exceed inflation.
- This proposal is valid for 90 days.

Note: If Client would like to schedule Onsite Training on the weekend, additional fees may apply.

Note: ImageTrend is not responsible for any CAD Vendor requirements and any associated fees.

**Approved As:
ImageTrend, Inc.**

Frederick County Fire & Rescue Department

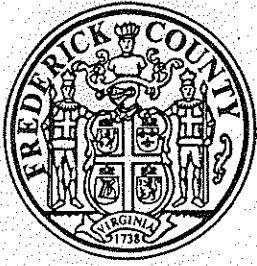
Signature

Dated

Purchase Order # (if applicable)

If you have any questions regarding this proposal, contact:
Eric Kaphingst at 952-469-6228 or ekaphingst@imagetrend.com
Julie Kaufman-Boom at 952-469-6163 or jkaufman-boom@imagetrend.com

Thank you for your business!



COUNTY of FREDERICK

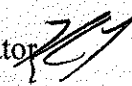
MEMORANDUM

Kris C. Tierney
Assistant County Administrator

540/665-5666
Fax 540/667-0370

E-mail:
ktierney@co.frederick.va.us

TO: Finance Committee

FROM: Kris C. Tierney, Assistant County Administrator 

RE: Report From Shenandoah Valley Battlefields Foundation on use of Funds

DATE: September 4, 2013

The attached report by the Shenandoah Valley Battlefields Foundation (SVBF) has been provided in accordance with the agreement between Frederick County and the SVBF. The report provides an update on the use of funds, derived from assessments of the Star Fort Subdivision property owners, and in turn provided to the SVBF by the County.

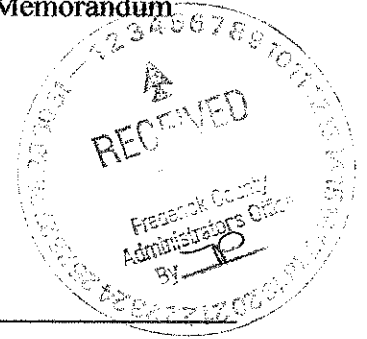
For the benefit of newer members, the SVBF holds title to the land on which Star Fort is located. An agreement between the County and the (SVBF) entered into in July of 2009 sets out guidelines under which the Foundation is eligible to receive funding, derived from Star Fort home owner assessments, for the maintenance of the Fort. The agreement calls for the SVBF to submit a budget request by January first of each year outlining how they intend to utilize the funds for preservation and/or maintenance efforts at the Star Fort site. Then in September of each year a report is to be provided to the Board with an accounting of how the previous year's funds were utilized.

The report is provided to the Committee as information at this time.



Memorandum

To: Frederick County Board of Supervisors
From: Patrick Chase Milner, Manager of Stewardship
Shenandoah Valley Battlefields Foundation
Date: August 28, 2013
Subject: Star Fort – 2013 Report



The Shenandoah Valley Battlefields Foundation (SVBF) is pleased to submit this report on the stabilization and restoration measures undertaken at Star Fort using the collected assessment funds distributed by the County to the Foundation. The funds received this August, in the amount of \$8,294.67, were derived from the mandatory assessments on the lots in the Star Fort Subdivision for the preservation, operation, and maintenance of the Star Fort collected for the prior fiscal year.

The Battlefields Foundation's work at Star Fort is guided by Frederick County's Conceptual Plan for Star Fort Management and Interpretation (2000), which provides guidelines for the stabilization and restoration of the site's earthworks, the development and installation of a trail system and interpretive signage, and construction of a small parking area to open the site for visitors.

A summary of the Star Fort Project to date:

- In 2007, a boundary fence was installed to secure the property, funded in part by the county.
- In 2008, the Foundation unveiled a new Virginia Civil War Trails sign on the property to introduce the fort to neighbors and visitors.
- In 2009, a local Eagle Scout coordinated a cleanup project at the site.
- In 2010, \$23,671.64 of funds collected by Frederick County was utilized for Park Day clean-up, extensive invasive vegetation removal and a foliar herbicide application.
- In 2011, \$12,581 of funds collected by Frederick County was utilized for stump grinding, invasive plant removal, and grass establishment on the earthworks.
- In 2012, \$12,868 of funds collected by Frederick County was utilized for implementing an annual landscaping management plan and developing interpretive signage.

Using this fourth year of funding as provided by Frederick County, the Battlefields Foundation is now following Phase Three (Enhanced Site Interpretation and Access) guidelines to implement our FY2013 project and interpretation objectives. SVBF staff maximized the use of the collected funds by splitting the funds into a 50:50 allocation for anticipated stewardship and interpretation development costs, which then was used as matching funds to leverage additional grant opportunities.



We were also able to match a \$5,000 grant from the American Civil War Sesquicentennial Tourism Marketing Program for interpretive development at Star Fort, as well as utilize significant donations from project sponsors on behalf of our commemoration initiatives.

In commemoration of Star Fort's role in the Second Battle of Winchester in 1863, the Foundation hosted a grand opening on the property for the general public in June which included Living history demonstrations, tours led by National Park Service personnel, as well as newly installed interpretive trail, Kiosk and wayside signage.

In 2013, Frederick County funds were utilized to rehabilitate and enhance Star Fort as shown in the attached budget.

This year's total allocated Star Fort project costs is currently \$19,602, leaving a remaining balance of \$11,308 to be paid in full by SVBF.

We greatly appreciate the cooperation from Frederick County and the residents of the Star Fort Subdivision in our ongoing preservation and interpretation effort at Star Fort as we continue to make the site available to the community and visitors for next year's 3rd Battle of Winchester Sesquicentennial commemoration.

9/1/2013

SHENANDOAH VALLEY BATTLEFIELDS FOUNDATION
Star Fort -- Site Protection and Resource Stabilization
BUDGET WORKSHEET

FREDERICK COUNTY PRIOR FISCAL YEAR (July 1, 2012-June 30, 2013)

CATEGORY	Applicant	Total
LANDSCAPING MANAGEMENT		
Mowing, Weeding, Brush Removal, Earthwork Restoration, Trail Development	Arnette Landscapes, Inc.	\$5,685
Park Day, Community Day Supplies	SVBF	\$216
INTERPRETATION DEVELOPMENT		
Trails and Wayside Signage	TBD	\$10,600
Visitor Information Kiosk	Troop 31	\$630
Star Fort Entrance Site Sign/Driving Tour Brochure	Winchester Printers, Inc	\$1,070
SVBF INTERNAL EXPENSES/OTHER		
Lodging Expenses	SVBF	\$222
150th Commemoration Expenses	Johnny Blue, Inc.	\$210
Travel/Incidentals	SVBF	\$103
%10 Assessment for Administrative Costs	Frederick County	\$866
TOTAL ACTUAL COSTS*		\$19,602

* In the Conceptual Plan for Star Fort Management and Interpretation(2000)costs of Phase Three Enhanced Site Interpretation and Access was estimated at \$153,730. **Star Fort Project Area covers 3.15 acres**

Jennifer Place

From: Mary Braun <mbraun@discoverymuseum.net>
Sent: Wednesday, September 11, 2013 4:08 PM
To: Jennifer Place
Cc: Phil Glaize; Mary Bruce Glaize; Marc Desmarais; Margaret Arhtur
Subject: RE: FY 2014 Frederick County Funding

Dear Jennifer,

Kindly thank County Supervisors for their continued support. We rely on our community's giving to meet our annual operating goals – especially when the decision comes mid-cycle in our fiscal year. In this way, admissions fees are kept at a reasonable rate so that entry is accessible to students and families. We look forward to continuing to provide enriching educational experiences to citizens of Frederick County.

Best regards,
Mary

Mary Braun, Executive Director
Shenandoah Valley Discovery Museum
54 South Loudoun Street
Winchester, Virginia 22601
p:540-722-2020 f:540-722-2189 mbraun@discoverymuseum.net
www.discoverymuseum.net

Shenandoah Valley Discovery Museum

Our mission: To ignite creativity, spark curiosity and inspire learning in patrons of all ages by providing a rich variety of interactive, hands-on exhibits and programs which focus on the sciences and mathematics, the humanities and the arts.

From: Jennifer Place [<mailto:jplace@fcva.us>]
Sent: Wednesday, September 11, 2013 9:15 AM
To: Braun, Mary
Subject: FY 2014 Frederick County Funding

Please see attached.

Jennifer
Jennifer L. Place
County of Frederick, VA
107 North Kent Street
Winchester, VA 22601
(540) 722-8285

Jennifer Place

From: John Bentley <jbentley@partlowinsurance.com>
Sent: Wednesday, September 11, 2013 9:25 AM
To: Jennifer Place
Subject: RE: FY 2014 Frederick County Funding

Jennifer,

Thank you so much for the kind donation. As you know this will go a long way for helping us to pay our fees to the park for practice and game space. We have changed our address:

Winchester-Frederick County Youth Football League
P.O. Box 3161,
Winchester, Va 22604

Thanks Again!

John Bentley

Partlow Insurance Agency, Inc.

2333 N. Frederick Pike (22603)
P.O. Box 2900
Winchester, VA 22604
Phone: 540-665-8387 ext. 228
Cell: 540-974-0956
Fax: 540-667-3321
jbentley@partlowinsurance.com
www.partlowinsurance.com



Get A Quote

From: Jennifer Place [mailto:jplace@fcva.us]
Sent: Wednesday, September 11, 2013 9:13 AM
To: Bentley, John; John Bentley
Subject: FY 2014 Frederick County Funding

Please see attached.

Jennifer

Jennifer L. Place
County of Frederick, VA
107 North Kent Street

BPOL tax tops list of studies that will play out in 2014 session

Future of local levy, taxing authority at stake

AN ASSORTMENT OF General Assembly committees and commissions will be busy in the months leading up to the 2014 legislative session examining a hodge-podge of issues. Two of the topics are of particular interest to local governments. Local officials should not only follow the discussions, they should be prepared to plant themselves in the middle of the debate.

At the top of the list is all the attention that will be paid to the Business, Professional and Occupational License (BPOL) tax, and in conjunction with that, two other local levies – the merchants' capital tax and the machinery and tools tax.

The Joint Legislative Audit and Review Commission will release a study in September on changing BPOL from a levy on gross receipts to one on net income. Judging by remarks made at a recent JLARC meeting, regardless of what the commission's staff reports, there will be a hue and cry from at least some members about BPOL. For example, Del. Johnny S. Joannou of Portsmouth asked if the study would examine the effect of the tax on retail merchants who pay it despite losing money. The staff said that those issues would be explored through interviews with businesses and local governments, which prompted Joannou to remark: "... from the localities' perspective, all they care about is the money. They don't care about the citizens."

JLARC is not the only agency studying BPOL. Legislation introduced in the 2013 session by House Speaker Bill Howell (HJR 755) requested the Virginia Small Business Commission and the Virginia Manufacturing Development Commission to evaluate and develop a plan for implementing tax restructuring to eliminate the three local taxes. The

Senate Rules Committee, however, killed that study resolution. Instead, the chairman of the committee, Sen.

By Mary Jo Fields

Ryan McDougle, wrote a letter to the two commissions urging them to hold meetings after the 2013 session to examine tax restructuring. The commissions are comprised of state legislators and citizens with little or no knowledge of local government.

The bottom line: Local governments are likely to face a robust assault on their taxing authority when the 2014 General Assembly convenes.

Another study of keen interest to towns and counties stems from legislation that was introduced to clarify whether a town or a county has jurisdiction when both localities have statutory authority over the same subject matter. Again, the legislation was not adopted, but Del. Riley Ingram, chair of the House Committee on Counties, Cities and Towns, asked the Commission on Local Government to establish a task force to study the legal rights and responsibilities of towns and counties with regard to police power regulations and related general powers. The Local Government Attorneys Association of Virginia has been asked to appoint four town attorneys and four attorneys from counties in which there are towns to serve on the task force. In addition, the general counsels for VML and VACo will serve on the study group. The task force is to complete its work by November.

Separate from the COLG task force on general powers, the Virginia Housing Commission is examining the responsibilities of a county building official to enforce the building code in a town.

A host of other issues will be studied and various reports will be released between now and the start of the 2014 session. Some studies

commissioned this past session will not be completed until a future year. The list that follows shows the variety that will be undertaken.

Most studies are commissioned through either a resolution adopted by both houses or through language inserted in the budget bill, HB 1500. Sometimes studies are embedded within legislation or result from failed legislation, in which the chair of the committee considering a bill will ask for further study.

Here is a list of the other issues under consideration beginning this summer and fall:

Education

- Joint Legislative Audit and Review Commission study of education funding, including the efficiency and effectiveness of elementary and secondary school spending, comparison to other states as to how and to what extent Virginia funds public education and identification of opportunities to improve the quality of education. Report due November 2016. (SJR 328)
- Board of Education to develop student growth indicators by Oct. 1, 2014, to be used in the accreditation of schools and the evaluation of teachers. (SB 1167)
- JLARC to study options to restructure low-performing schools, with the study to be concluded by June 2014. (HB 1500; Item 31 #1c)

Finance/Taxes

- Directs JLARC to study the amount of federal revenue that Virginia receives at the state and local level annually, by functional area, and determine its importance and impact. Report due in 2014, for the 2015 session. (HJR 635)

- HJR 755 (Howell) would have requested VML, VACo, the Virginia Small Business Commission and the Virginia Manufacturing Development Commission to evaluate and develop a plan for implementing tax restructuring to eliminate BPOL, the machinery and tool tax and the merchants' capital tax. The study was killed in the Senate Rules Committee, but the chairman agreed to write a letter to the two commissions urging them to hold at least three-to-five meetings after the 2013 session to examine tax restructuring. Information is posted at this address: <http://1.usa.gov/16MEJz0>.
- JLARC's study of the restructuring of the BPOL tax is scheduled to be given at the Sept. 9 meeting of the Commission. (HB 1301, Item 31, 2012 session)

Human Services

- Virginia State Crime Commission to examine various issues and penalties regarding sexual conduct between secondary school students 18 years of age and older and teachers. (HJR 595)
- Joint Commission on Health Care to study the factors affecting health care costs. The Commission shall (i) study and report on promising policies, practices, and initiatives expected to help control health care costs while maintaining quality of care; (ii) identify factors considered to be the primary contributors to the increase of health care costs; (iii) review approaches undertaken in other states and countries to control health care costs; and (iv) examine the likely impact of federal Patient Protection and Affordable Care Act provisions on the cost of health care. (HJR 687)
- Department of Social Services to develop and present options for implementing the extension of foster care maintenance and adoption assistance payments for individuals up to 21 years of age. (SJR 282)

- Joint Commission on Health Care study of the service needs of individuals with autism and autism spectrum disorders transitioning from public and private secondary schools, including needs related to housing, employment, and day support services. (SJR 330)
- Board of Health, in cooperation with the State Emergency Medical Services Advisory Board, to review the training for emergency medical services personnel throughout the state to identify and address disparities in the delivery of training to and the availability of training for emergency medical services personnel. Report due by Dec. 1, 2013. (HB 1856)
- Medicaid Innovation and Reform Commission to determine whether to expand coverage of Medicaid to persons with income below 138 percent of the poverty level. (HB 1500, Item 4-15)
- Commission on Youth study of the mental health needs of juveniles. SB 928 would have required an interdisciplinary team to evaluate the service needs of juvenile offenders. The bill was not adopted but the study will focus on recommendations for improving screening and assessment of mental disorders in the juvenile offender population.

Local Authority

- Commission on Local Government task force to study legal rights and responsibilities of towns and counties with regard to police power regulations and related general powers. HB 1535 (Rust) attempted to clarify whether town or county ordinances control when both localities have statutory authority over the same subject matter. The bill was tabled but the COLG is asked to convene and facilitate a task force appointed by the president of the Local Government Attorneys of Virginia to review the status of the law and make recommendations to the committee by Nov. 1, 2013, on the need for legislation.

- Housing Commission examination of town-county building code inspection issues. HB 1574 (Minchew) and SB 1239 (Herring) attempted to clarify the responsibilities of a county building official to enforce the building code in a town. The bills were not adopted but the Virginia Housing Commission was asked to consider the issues in the legislation in time for the 2014 session.

Personnel

- JLARC to update its 2003 report on workforce training in Virginia. JLARC will examine the level of transparency of funding of workforce training and development programs and recommend measures to ensure access to information regarding expenditures and the outcomes generated by such expenditures. The report is due in 2014. (HJR 688)
- Health Insurance Reform Commission is established to monitor the implementation of the federal Patient Protection and Affordable Care Act; determine whether Virginia should establish a state-run health benefit exchange; recommend what health benefits should be required to be provided under health insurance products offered in the Commonwealth; provide assessments of health care benefit mandates; and develop recommendations to increase access to health insurance coverage, ensure that the costs of health insurance coverage are reasonable, and encourage a robust market for health insurance products. The commission will expire on July 1, 2017. (HB 2138)

Public Safety

- As part of a bill placing a moratorium on the use of drones, the Department of Criminal Justice Services, in consultation with the Office of the Attorney General and other agencies, is instructed to develop protocols for the use of drones by law-enforcement

agencies and report its findings to the Governor and the General Assembly by Nov. 1, 2013. SB 1331 is identical. (HB 2012)

- Department of Criminal Justice Services will review best practices and potential for using intelligence-led policing model in Virginia law enforcement agencies. Review is to include the feasibility of creating incentives for the development of intelligence-led policing in the allocation of state or federal funds available through the department. Report is due Oct. 15, 2013. (HB 1500, Item 393 #6c)
- Department of Criminal Justice Services will review jail prisoner reentry and drug and alcohol abuse treatment programs that have demonstrated a record of effectiveness in reducing offender recidivism, and consideration of whether effective programs should be expanded. The review will include an assessment of the Kingdom Life Ministries program at the Richmond City Jail. Report is due Jan. 1, 2014. (HB 1500, Item 393 #3c)
- Department of Criminal Justice Services will review the effectiveness of offender reentry and transitional programs including the services provided, the types of funding provided to these programs, the number of released offenders participating in each service and program and the effectiveness of programs based on reducing recidivism. (HB 1500, Item 393 #7c)
- The Department of Juvenile Justice will review current practices in the post-dispositional detention program and consider potential options for expansion of the program, including incentives for increased participation by local and regional detention facilities and increased use of these beds for holding state-responsible juveniles as an alternative to the use of state facilities. Report is due Sept. 1, 2013. (HB 1500, Item 408 #1c)

- JLARC will report on its evaluation of state and local preparedness and planning in October. (HJR 132, 2012 session)
- Governor's Taskforce on School and Campus Safety. Final recommendations due by Oct. 1, 2013. (Executive Order 56)

Retirement/ benefits

- The Department of Human Resource Management will contract for an actuarial study of the feasibility of allowing local governments and school divisions to participate in the state employee health insurance program. (HB 1500, Item 83 #3c)

Transportation

- JLARC will deliver its study of the competitiveness, efficiency, and governance structure of the Port of Virginia in October. (HJR 621)
- Virginia Secretary of Public Safety to establish a Statewide Traffic Incident Management Committee to coordinate the adoption and implementation of the National Unified Goal for Traffic Incident Management by highway and emergency response personnel in order to mitigate highway incidents and improve incident response in the Commonwealth. (SJR 277)
- Senate Committee on Finance to study ways to mitigate the impact of tolls on Virginia's disadvantaged citizens. (SR 30)
- VDOT's evaluation of noise abatement is extended for two additional years, to June 30, 2015. (HB 2040)
- Establish a Transit Service Delivery Advisory Committee (TSDAC) to advise the Department of Rail and Public Transportation and the Commonwealth Transportation Board on the distribution of new funds for transit resulting from the passage of HB 2313, the comprehensive transportation funding bill.

For more information, go to the TSDAC website at <http://1.usa.gov/10pz7WV>. (SB 1140)

- Secretary of Transportation to evaluate the potential benefits of purchasing the Dulles Greenway. The Greenway is a private road. Report due by Oct. 2013. (HB 1500, Item 430 #3c).

Miscellaneous

- As part of a bill dealing with changes to the Public Procurement Act, the bill requires the chairmen of the House Committee on General Laws and the Senate Committee on General Laws and Technology to convene a working group consisting of representatives of the Department of General Services and the contracting community, local government procurement officials, professional service contractors, and other interested parties to examine the provisions of the Virginia Public Procurement Act (§ 2.2-4300 et seq.) relating to competitive sealed bidding and negotiation, with the findings and recommendations for changes in the law on or before Dec. 1, 2013. (HB 2079)
- As part of a bill dealing with movable soccer goals, the Department of Conservation and Recreation and the Division of State Parks are required to convene a work group to examine safety issues related to moveable soccer goals. (SB 933)
- Budget language requires the Commission on Local Governments to assemble a task force to examine the process to analyze the fiscal impacts of proposed bills and budget amendments on local governments. (HB 1500, Item 113 #1c).



About the author

Mary Jo Fields is director of research for VML.