



Finance Department
Cheryl B. Shiffler
Director

540/665-5610

Fax: 540/667-0370

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

TO: Board of Supervisors
FROM: Finance Committee
DATE: February 20, 2013
SUBJECT: Finance Committee and Audit Committee Report and Recommendations

The Finance Committee met in the First Floor Conference Room at 107 North Kent Street on Wednesday, February 20, 2013 at 8:00 a.m. The Audit Committee immediately followed.

Members Stephen Swiger and Richard Shickle were absent. (b) Items 1 and 2 were approved under consent agenda.

FINANCE COMMITTEE

1. (b) The Sheriff requests a General Fund supplemental appropriation in the amount of \$2,207.14. This amount represents payment for firing range use (\$500), a reimbursement from the Department of Homeland Security (\$1,492.14), and donations to DARE (\$15) and the K-9 program (\$200). No local funds are required. See attached memos, p. 4 – 8.
2. (b) The Department of Social Services requests a General Fund supplemental appropriation in the amount of \$20,000 for Strengthening Families Innovators for Success Council. No local funds required. See attached memo, p 9.
3. The NRADC Superintendent request a NRADC Fund supplemental appropriation in the amount of \$261,183 for the fall 2012 employee bonus and to revitalize Officer Career Advancement and Development Program this spring. The Jail

- Authority approved the request. See attached memo, p. 10. The committee recommends approval.
4. Greenwood Volunteer F&R Company requests a General Fund supplemental appropriation in the amount of \$23,797.38. This amount represents proffer funds available to Greenwood for the purchase of an ambulance. The item is listed on the County's CIP. See attached memo, p. 11 – 13. The committee recommends approval of the current balance of the proffers designated to Greenwood, \$25,211.38.
 5. The Voter Registrar requests a General Fund supplemental appropriation in the amount of \$33,385 for the June dual primary election. See attached information, p. 14 – 15. The committee recommends appropriation contingent on the calling of the primary.
 6. The Transportation Director requests a General Fund supplemental appropriation in the amount of \$710,904. This amount represents revenue sharing with VDOT for work on Route 11 N. No local funds required. See attached information, p. 16 – 17. The committee recommends approval.
 7. The Public Works Director requests a General Fund supplemental appropriation in the amount of \$452,347 for the design of the new Round Hill Fire and Rescue Station and Social Hall. The Public Works Committee has approved this request. Local funds are required. The committee recommends approval.
 8. The County Administrator request authorization to have an appraisal on the County Administration Building. Funds are available in current budget. The committee recommends approval.

9. The Finance Director discusses the FY2012 Comprehensive Annual Financial Report (CARF). No action is required.

AUDIT COMMITTEE

1. David Foley from Robinson, Farmer, Cox Associates will present the FY 2012 final audit and be available for discussion of the upcoming FY 2013 audit. The committee authorized the Finance Committee chairman to sign the engagement letter for the FY 2013 audit.

INFORMATION ONLY

1. The Finance Director provides a Fund 10 Transfer report for January 2013. See attached, p. 18 – 19.
2. The Finance Director provides 1/31/13 financial statements. See attached, p 20 – 30.
3. The Finance Director provides 2/13/13 General Fund fund balance report. See attached, p. 31.

Respectfully submitted,

FINANCE COMMITTEE

Bill Ewing

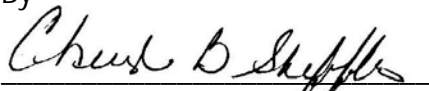
Charles DeHaven

Richie Wilkins

Ron Hottle

Gary Lofton

By



Cheryl B. Shiffler, Finance Director

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 : Quarterly Payment
DATE : February 11, 2013

Attached please find a check in the amount of \$500.00 from the US Army Corps of Engineers. This amount represents quarterly payment for the use of our firing range.

We are requesting this amount be posted to revenue line: 10FL 3010-019110-0058.

A separate memo will be sent to Finance requesting appropriation into our budget.

Thank you.

4-010-031020-5409-000-000

RTW/asw

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	1022 17-2/910 77770 MJW526
DATE 24 JAN 2013		
PAY TO THE ORDER OF FREDERICK COUNTY SHERIFF'S OFFICE		\$ 500.00
Five Hundred and 00/100		DOLLARS
usbank. U.S. BANK. CONVENIENCE CHECK U.S. Bank National Association Minneapolis, MN 55440	2nd QTR FY 13	NOT VALID FOR MORE THAN \$3000.00
FOR QTRLY INVOICE (JAN-MAR 2013)		XXXXXXXXXX

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 Robert T. Williamson *RTW*
SUBJECT : Reimbursement - ACH
DATE : February 5, 2013

The Frederick County Sheriff's Office should be receiving reimbursement in the amount of \$1,492.14 from the Department of Homeland Security in the form of an ACH. Attached is a copy of the remittance form.

When received, this reimbursement should be posted to revenue line 3-010-019110-0058 (10FL). A separate memo will be sent to Finance requesting appropriation.

Thank you.

1034

~~3-010-019110-0058~~
3-010-033010-0004

RTW/asw

4-010-031020-5401-000-000

CC: Finance Department

PCARD 1/22/13



The Department of the Treasury
LOCAL, COUNTY, AND STATE LAW ENFORCEMENT AGENCY
REQUEST FOR REIMBURSEMENT OF JOINT OPERATIONS EXPENSES

TO: _____ ATF _____ CUSTOMS _____ IRS _____ X SECRET SERVICE

OCDETF CASE YES NO

TFE TRACKING NUMBER

NAME OF AGENCY: FREDERICK COUNTY SHERIFF'S OFFICE TAX ID NUMBER: 54-6001-1290

ADDRESS: 1080 COVERSTONE DRIVE, WINCHESTER, VIRGINIA 22602

CONTACT PERSON: CAPTAIN ALLEN SIBERT TELEPHONE NO: (540) 431-8497

DATES FOR WHICH THE REIMBURSEMENT IS REQUESTED: FROM: 12-21-12 TO: 12-21-12

OVERTIME EXPENSES

Table with 5 columns: NAME OF OFFICER, TITLE, HOURS WORKED, HOURLY RATE, TOTAL. Contains 7 rows of empty data fields.

TOTAL OVERTIME AMOUNT REQUESTED \$0.00

TOTAL NUMBER OF REGULAR HOURS WORKED DURING THIS BILLING PERIOD(S) ON CASES WHICH OVERTIME WAS REQUESTED BY THE OFFICERS LISTED ABOVE. 0.00 HOURS

OTHER EXPENSES

Table with 2 columns: PURPOSE AND OR TYPE OF EXPENSE, TOTAL. Includes entries for IEF and INTERNATIONAL TRANSACTION FOR IEF.

TOTAL OTHER EXPENSE REQUESTED \$1,492.14

TOTAL REIMBURSEMENT REQUESTED \$1,492.14

certify that the information provided above is accurate and represents actual costs incurred by this agency

ALLEN SIBERT CAPTAIN 12/21/2012
(Requesting Agency) NAME TITLE SIGNATURE DATE

TREASURY AGENT REVIEW SIGNATURE DATE

EOAF APPROVAL DATE EOAF APPROVAL DATE

NOTE: OCDETF CASES - A COPY OF THIS DOCUMENT SHALL BE SENT TO THE AGENCY CORE CITY COORDINATOR

Deborah A. Duncan
Danny R. Duncan
1905 Welltown Road
Clear Brook, VA 22624
540 723 9680

19-7076/3250

5039

Date 1 Dec 12

Pay to the order of Frederick Co Sheriff \$ 200.00

two hundred ⁰⁰/₁₀₀ Dollars

JPMORGAN CHASE BANK, N.A.

For K-9 ~~XXXXXXXXXX~~

⑆ 3 250 70 760 ⑆

Office

AJOR R. C. ECKMAN
Chief Deputy

PRINTED ON RECYCLED PAPER USING VEGETABLE-BASED INKS

Fax (540) 504-6400

TO : Angela Whitacre – Treasurer’s Office
FROM : Sheriff Robert T. Williamson *RTW*
SUBJECT : Donation
DATE : January 14, 2013

Attached please find a check in the amount of \$200.00 from a Frederick County resident. This check represents a donation to our K-9 program.

We are requesting this amount be posted to revenue line: 3-010-018990-006 (10CR). A separate memo will be sent to Finance requesting appropriation into our operating budget.

Thank you. 4-010-031020-5402-000-001

RTW/asw

Cc: Finance

C.S. 1/17/13

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 Robert T. Williamson *RTW*
SUBJECT : Donation
DATE : January 14, 2013

Attached please find an envelope containing \$15.00 cash from the cafeteria staff at Orchard View Elementary School. This amount represents a donation to the DARE Program. We are requesting this amount be posted to revenue line 3-010-081990-0015 (100J). A separate memo will be sent to Finance requesting appropriation into our ⁰¹⁸⁹⁹⁰operating budget for DARE.

Thank you.

RTW/asw

4-010-031020-5413-000-001

Cc: Finance

C.S. 1/17/13

Memo

To: Finance Committee/Cheryl Shiffler

From: Delsie D. Butts

CC:

Date: February 5, 2013

Re: New Budget Line Request

The Department of Social Services is requesting a new budget line within the County's general ledger with an allocation of \$20,000. The new budget code is Strengthening Families Innovators for Success Council. The State awarded Frederick Co. DSS this allocation to be used for purposes of Strengthening Families as stated below. The amount of \$20,000 is State funded; therefore the Department is not requesting any local dollars. When expenditures are made we need to be able to code correctly to the County's general ledger for reconciliation purposes. Below is a description and purpose of the new budget line.

New code: 010-053170-5825-000

STRENGTHENING FAMILIES INNOVATORS FOR SUCCESS COUNCIL

\$20,000.00

Funding: Budget allocation is given only to the 23 local departments of social services participating in the Strengthening Families – Innovators for Success Council.

Program Description: In 2010, the Virginia Department of Social Services (VDSS) launched Strengthening Families across agency divisions, which focuses on reducing poverty and improving the well-being of mothers, fathers and children across the Commonwealth by reducing non-marital births, connecting and reconnecting fathers with their children, and encouraging the formation and maintenance of safe, stable, intact, two-parent families.

A local department of social services strategy was imperative in order to advance this work in local communities and to model family strengthening strategies. In March of 2012, local departments of social services made application to participate in the Strengthening Families Innovators for Success Council (SF ISC). The SF ISC cohort's purpose is to explore barriers to strengthening families, share best practice and promising practices, pilot creative strategies, and galvanize interest for Strengthening Families.

Thank you for your consideration.



Delsie D. Butts, Administrative Services Manager

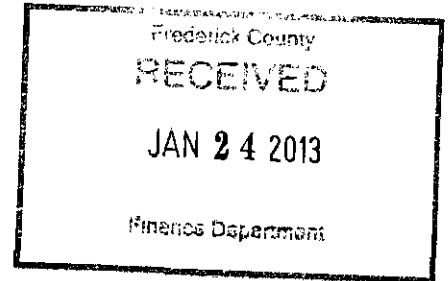
Northwestern Regional Adult Detention Center

James F. Whitley - Superintendent



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

MEMORANDUM



To: Cheryl Shiffler, Finance Director

From: James F. Whitley, Superintendent *gaw*

Date: January 22, 2013

Subject: Fund Balance appropriations

Request Supplemental Appropriation in the amount of \$261,183 from Northwestern Regional Adult Detention Center's Fund Balance 11, #240-2530 to Merit & Fringe Reserves, #11-5807-001 to cover the cost of the Fall 2012 Employee Bonus issued to all staff totaling \$246,983 along with a \$14,200 allowance to revitalize Officer Career Advancement and Development Program (CAD) this Spring.

The Jail Authority approved the supplemental appropriation during their regular meeting held on January 17, 2013.

Your consideration of this request is most appreciated.




COUNTY of FREDERICK

MEMORANDUM

Kris C. Tierney
Assistant County Administrator

540/665-5666
Fax 540/667-0370

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

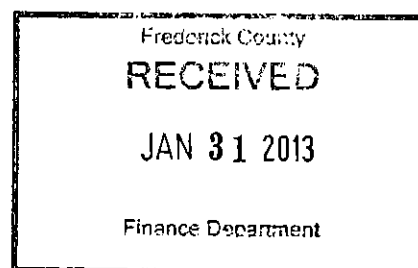
TO: Finance Committee
FROM: Kris C. Tierney, Assistant County Administrator 
RE: Proffer Fund Request from Greenwood City Fire and Rescue Company, Inc.
DATE: January 31, 2013

Attached is a letter from the Greenwood Volunteer Fire and Rescue Company requesting access to proffer funds to be utilized for purchase of an ambulance totaling \$212,948.00. While the request does not indicate the amount of funds being requested, as of December 3, 2012 the total proffer funds available for Greenwood Volunteer Fire and Rescue Company was \$23,797.38.

Also attached for your reference is a copy of the County's adopted Cash Proffer Policy. In accordance with the policy, the request is being brought to the Finance Committee for a recommendation to the Board of Supervisors on the appropriateness of the use of the funds for the requested purpose.

The ambulance replacement is listed in the County's CIP at \$150,000.

Please let me know if I can answer any questions.



Frederick County
Cash Proffer Policy

As approved by the Board of Supervisors on January 28, 2009

Proffered funds received by Frederick County will be held for the use specified by the proffer language. In the case of funds proffered to offset impacts to fire and rescue services, in the absence of other proffered specifications, the funds will be earmarked for the first due company in the area of the subject rezoning at the time the proffered funds are received. All proffered funds will be collected, held, and will accumulate until such time as a capital project funding request is received from a qualifying County department, agency, or volunteer fire and rescue company.

Qualifying agency or departmental **requests to access proffered funds shall be submitted to the County's Finance Department** for processing. In order to qualify as a capital project the following criteria must be met:

- 1) The item or project must have a minimum value of five thousand dollars (\$5,000), and;*
- 2) The item/project must have an anticipated useful life of at least five (5) years.*

The Finance Department will forward requests to the Finance Committee for a recommendation to the Board of Supervisors on the appropriateness of the use of proffered funds for the requested purpose. To assist the Finance Committee and Board in their deliberations requests to utilize proffered funds should include the following: 1) the amount of funds requested, 2) the total project cost, 3) a detailed description of the desired capital project or purchase including a discussion of how recent or anticipated development contributes to the need for the expenditure, and, 4) indicate whether or not the item or project is listed on the County's Capital Improvements Plan (CIP).

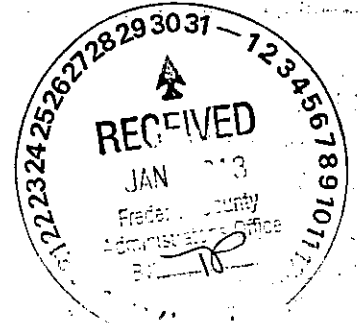
In order to comply with State Code §15.2-2-2298 (A) the Planning staff, working in conjunction with the County Attorney, will attempt to insure that cash proffers associated with future rezonings are appropriately addressed through inclusion of relevant capital projects in the County's CIP prior to acceptance of the proffered funds.

For the purpose of determining whether a project or item is appropriate for individual listing on the CIP only, a threshold value of \$100,000 and useful life of at least five year shall be utilized. (This would not preclude the purchase of capital items valued at less than \$100,000 utilizing proffered funds, where other relevant criteria are met and procedures followed.)



Greenwood Vol. Fire & Rescue Company, Inc.

PO BOX 3023
Winchester, VA 22604
(540)667-9417



January 22, 2013

John Riley, Administrator
County of Frederick
107 N Kent Street
Winchester VA 22601


Dear Mr. Riley:

Greenwood Volunteer Fire & Rescue Company, Inc. would like to request proffer funds towards the purchase of a 2013 International TerraStar Horton Ambulance with a purchase price of \$212,948.00 which has been on our CIP Plan projection for 2012/2013 to replace our 2003 Ford Lifeline Ambulance.

We took possession of this ambulance on January 17, 2013.

Please feel free to contact me if you have any questions or if you need additional information.

Sincerely,


Harrison E. Keeler
Chief
Chief 18



OFFICE OF VOTER REGISTRATION & ELECTION ADMINISTRATION

General Registrar of Voters

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

Rick Miller
540/665-5660
Fax 540/665-8976

MEMORANDUM

To: Frederick County Finance Committee

From: Rick Miller, Voter Registrar, Frederick County of Frederick

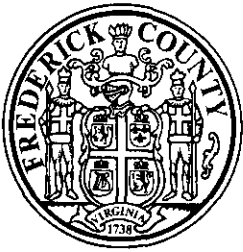
Subject: Supplemental Budget Request for June 11, 2013 Dual Primaries

Date: Wednesday, February 13, 2013 *JWM*

The Voter Registrar requests to be placed on the Fredrick County Finance Committee Agenda for the Wednesday, February 20, 2013 meeting. The purpose of this request is to seek approval of the Supplemental Budget Request for the Dual Primaries to be held on Tuesday, June 11, 2013.

The amount of the Supplemental Budget Request is \$ 33,385.05. This amount will Cover all expenses related to the Dual Primaries on Tuesday, June 11, 2013.

This Supplemental Budget Request is to be done from the 2012 – 2013 Budget year.



COUNTY of FREDERICK

Department of Planning and Development

540/665-5651

FAX: 540/665-6395

MEMORANDUM

TO: Finance Committee
FROM: John A. Bishop AICP, Deputy Director - Transportation *JAB*
RE: Budget Amendment for Route 11 Matching Funds
DATE: February 12, 2013

I am seeking a budget amendment in the amount of \$710,904.00 for VDOT project number 0011-034-R67, UPC 94847. These funds represent the County's matching funds for this revenue sharing project on a dollar for dollar basis.

The project includes work on the southbound side of Route 11 N. An additional southbound lane is being added and the turn lane from southbound Route 11 to southbound I-81 is being extended.

The budget item is requested to be funded as follows:

1. Finance Code ~~3-010-019110-0038~~ Rutherford Crossing proffers - \$250,000 > 0-010-000240-2503
2. Finance Code ~~3-010-019110-0038~~ Seefried proffers - \$400,000
3. Transportation reserve fund balance \$60,904
0-010-000240-2481

JAB/bhd

4-010-012240-5604-000-0714

Attachment



COMMONWEALTH OF VIRGINIA
DEPARTMENT OF TRANSPORTATION

08/08/2012
Page 1 of 1

BILLED PARTY:

FREDERICK COUNTY
Attn: Mr. John A. Bishop, AICP
Deputy Director - Transportation
Frederick County Planning & Development
Frederick County, Virginia

REMIT PAYMENT TO:

Virginia Department of Transportation
Attn: Mr. Edwin Carter
14031 Old Valley Pike
Edinburg VA 22824
Phone: (540) 984-5605

TYPE: Revenue Sharing

AMOUNT DUE: \$710,904

PAYMENT DUE UPON RECEIPT OF INVOICE

MAKE CHECKS PAYABLE TO: TREASURER OF VIRGINIA

Description of articles of services:

<u>DATE</u>	<u>PROJECT NO</u>	<u>AMOUNT</u>
08/08/2012	0011-034-R67; UPC 94847	\$710,904

FY11 Revenue Sharing Project – Add thru lane from I81 to Rt37 & provide left turn lanes

The bill complies with Section 33.1-23.05 of the Code of Virginia as amended – Revenue Sharing Funds.
Please send payment within 30 days of the date of this invoice to the “remit payment to” address. Enclose
a copy of this notice with your payment.

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
1/1/2013	SHERIFF	COMBINE OVERTIME INTO ONE LINE ITEM	3102	1005	000	001	(138,750.00)
	SHERIFF		3102	1005	000	000	138,750.00
1/9/2013	BOARD OF SUPERVISORS	MEETING BROADCAST COSTS	1101	3005	000	000	(1,500.00)
	BOARD OF SUPERVISORS		1101	3002	000	000	1,500.00
1/9/2013	COUNTY OFFICE BUILDINGS/COURT	PLANET FOOTPRINT ANNUAL SUBSCRIPTION	4304	3005	000	005	(2,100.00)
	COUNTY OFFICE BUILDINGS/COURT		4304	3002	000	000	2,100.00
	COUNTY OFFICE BUILDINGS/COURT		4304	3010	000	000	(2,100.00)
	COUNTY OFFICE BUILDINGS/COURT		4304	3002	000	000	2,100.00
1/10/2013	SHERIFF	COVER EXPENDITURES IN CURRENT BUDGET	3102	5413	000	004	(75.00)
	SHERIFF		3102	5413	000	001	75.00
1/10/2013	SHERIFF	COVER EXPENDITURES FOR PRINTING&BINDING	3102	5401	000	000	(2,500.00)
	SHERIFF		3102	3006	000	000	2,500.00
1/10/2013	SHERIFF	INSTALLATION COST FOR IN-CAR COMPUTERS	3102	5401	000	000	(13,600.00)
	SHERIFF		3102	3004	000	002	13,600.00
1/10/2013	COMMISSIONER OF THE REVENUE	PRICING GUIDE INCREASED	1209	5401	000	000	(300.00)
	COMMISSIONER OF THE REVENUE		1209	5411	000	000	300.00
1/10/2013	REASSESSMENT/BOARD OF ASSESSORS	RE POSTAGE REIM. TO COR	1210	5204	000	000	(2,000.00)
	COMMISSIONER OF THE REVENUE		1209	5204	000	000	2,000.00
1/10/2013	REASSESSMENT/BOARD OF ASSESSORS	TRAVEL FROM RE TO COVER COST OF TRIPS	1210	5506	000	000	(900.00)
	COMMISSIONER OF THE REVENUE		1209	5506	000	000	900.00
1/14/2013	PUBLIC SAFETY COMMUNICATIONS	COVER PURCHASES OPERATING OTHER	3506	5204	000	000	(1,000.00)
	PUBLIC SAFETY COMMUNICATIONS		3506	5413	000	000	1,000.00
1/14/2013	MAINTENANCE ADMINISTRATION	GAS FOR MAINTNENACE TRUCK AT CAB	4301	4003	000	002	(250.00)
	MAINTENANCE ADMINISTRATION		4301	4003	000	003	250.00
1/17/2013	PARKS MAINTENANCE	NATIONAL PLAYGROUND SAFETY RECERTIFICATION	7103	5506	000	000	246.28
	SHERANDO PARK		7110	5413	000	000	(246.28)
1/17/2013	ECONOMIC DEVELOPMENT COMMISSION	OTHER OPERTAING SUPPLIES	8102	3002	000	006	(1,000.00)
	ECONOMIC DEVELOPMENT COMMISSION		8102	5413	000	000	1,000.00
1/17/2013	PARKS MAINTENANCE	WINTER WONDERLAND SUPPLIES	7103	5414	000	000	(1,500.02)
	PARKS MAINTENANCE		7103	5412	000	000	1,500.02
	PARKS MAINTENANCE		7103	5414	000	000	(5.36)
	CLEARBROOK PARK		7109	5412	000	000	5.36
1/22/2013	OTHER	TO COVER MPO INVOICES	1224	5415	000	000	(2,100.00)
	OTHER		1224	5404	000	025	2,100.00
1/23/2013	TREASURER	PAY VALECO DUES	1213	5401	000	000	(115.00)
	TREASURER		1213	5801	000	000	115.00
1/24/2013	GENERAL DISTRICT COURT	COVER PARKING INVOICE	2102	3004	000	001	(200.00)
	GENERAL DISTRICT COURT		2102	3010	000	000	200.00
	GENERAL DISTRICT COURT		2102	5204	000	000	(270.50)
	GENERAL DISTRICT COURT		2102	3010	000	000	270.50
1/24/2013	OTHER	FREDERICK COUNTY SHARE MPO INVOICES	1224	5415	000	000	(2,500.00)
	OTHER		1224	5604	000	025	2,500.00
1/24/2013	GENERAL DISTRICT COURT	WATER INVOICE	2102	5204	000	000	(105.00)
	GENERAL DISTRICT COURT		2102	3010	000	000	105.00
1/28/2013	JUVENILE AND DOMESTIC COURT	COVER PARKING	2105	5204	000	000	(600.00)
	JUVENILE AND DOMESTIC COURT		2105	3010	000	000	600.00
1/28/2013	CLEARBROOK PARK	PURCHASE (2) TORO MOWERS	7109	8001	000	000	5,061.00
	SHERANDO PARK		7110	8001	000	000	(5,061.00)
1/30/2013	JUVENILE COURT PROBATION	COST OF PARKING	3303	5204	000	000	(504.00)
	JUVENILE COURT PROBATION		3303	3010	000	000	504.00
1/30/2013	CLEARBROOK PARK	HEATING OIL FOR CLEARBROOK PARK	7109	5408	000	000	(200.53)
	CLEARBROOK PARK		7109	5102	000	000	200.53
1/31/2013	PUBLIC SAFETY COMMUNICATIONS	CAREER DEVELOPMENT	3506	1001	000	011	515.30
	PUBLIC SAFETY COMMUNICATIONS		3506	1001	000	009	788.00
	PUBLIC SAFETY COMMUNICATIONS		3506	1007	000	001	(1,303.30)
1/31/2013	INFORMATION TECHNOLOGY	PLANNING NETWORK UPGRADE	1220	8007	000	003	(5,421.90)
	INFORMATION TECHNOLOGY		1220	5413	000	000	5,421.90
1/31/2013	ANIMAL SHELTER	SUPPLEMENT FOR REPAIR & MAINTENANCE	4305	5413	000	000	(1,500.00)
	ANIMAL SHELTER		4305	3004	000	000	1,500.00

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
2/1/2013	COMMISSIONER OF THE REVENUE	CORRECT ALLOCATION OF VEHICLE INSURANCE	1209	5305	000	000	(457.95)
	REASSESSMENT/BOARD OF ASSESSORS		1210	5305	000	000	457.95
2/5/2013	COUNTY ATTORNEY	INCREASED BAR DUES COSTS	1202	5413	000	000	(45.00)
	COUNTY ATTORNEY		1202	5801	000	000	45.00
2/7/2013	COUNTY ATTORNEY	INCREASED BAR DUES COSTS	1202	3002	000	000	(105.00)
	COUNTY ATTORNEY		1202	5801	000	000	105.00
2/8/2013	REASSESSMENT/BOARD OF ASSESSORS	PROMOTION	1210	1001	000	006	(1,370.26)
	REASSESSMENT/BOARD OF ASSESSORS		1210	1001	000	041	1,370.26

County of Frederick
 General Fund
 January 31,2013

ASSETS	FY13 <u>1/31/2013</u>	FY12 <u>1/31/2012</u>	Increase <u>(Decrease)</u>
Cash and Cash Equivalents	35,236,638.99	29,091,330.49	6,145,308.50 *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Taxes, Commonwealth,Reimb.P/P	4,207,946.68	3,841,274.16	366,672.52 *B
Streetlights	1,362.81	1,668.55	(305.74)
Commonwealth,Federal,45 day Taxes	28,677.02	29,909.68	(1,232.66)
Due from Fred. Co. San. Auth.	734,939.23	734,939.23	0.00
Prepaid Postage	4,473.65	4,688.33	(214.68)
GL controls (est.rev / est. exp)	<u>(11,023,116.40)</u>	<u>(6,636,984.58)</u>	<u>(4,386,131.82)</u> (1) Attached
TOTAL ASSETS	<u>29,192,476.98</u>	<u>27,068,380.86</u>	<u>2,124,096.12</u>
LIABILITIES			
Accrued Liabilities	596,412.48	393,172.36	203,240.12 *C
Performance Bonds Payable	1,544,256.24	1,561,080.89	(16,824.65)
Taxes Collected in Advance	71,471.47	87,093.05	(15,621.58)
Deferred Revenue	<u>4,238,290.80</u>	<u>3,853,557.77</u>	<u>384,733.03</u> *D
TOTAL LIABILITIES	6,450,430.99	5,894,904.07	555,526.92
EQUITY			
Fund Balance			
Reserved:			
Encumbrance General Fund	529,648.67	183,785.37	345,863.30 (2) Attached
Conservation Easement	2,135.00	1,635.00	500.00
Peg Grant	128,354.00	82,948.40	45,405.60
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	124,084.63	75,601.48	48,483.15
Historical Markers	17,227.91	17,194.14	33.77
Transportation Reserve	438,300.00	438,300.00	0.00
Animal Shelter	325,780.61	309,579.84	16,200.77
Proffers	2,305,873.65	1,640,089.10	665,784.55 (3) Attached
Economic Development Incentive	550,000.00	687.01	549,312.99 *E
Star Fort Fees	0.00	4,261.53	(4,261.53)
VDOT Revenue Sharing	436,270.00	436,270.00	0.00
Undesignated Adjusted Fund Balance	<u>17,055,361.84</u>	<u>17,154,115.24</u>	<u>(98,753.40)</u> (4) Attached
TOTAL EQUITY	<u>22,742,045.99</u>	<u>21,173,476.79</u>	<u>1,568,569.20</u>
TOTAL LIAB. & EQUITY	<u>29,192,476.98</u>	<u>27,068,380.86</u>	<u>2,124,096.12</u>

NOTES:

- *A The cash increase reflects prior year surplus.
- *B The increase in taxes receivable was impacted by the increased real estate tax rate and on the assessments of real property and personal property.
- *C The difference is a result of employer health insurance costs being collected a month in advance.
- *D Deferred revenue includes taxes receivable, street lights, misc.charges, dog tags, and motor vehicle registration fees.
- *E The current \$550,000 represents Carneuse Lime and Stone local incentive.

BALANCE SHEET

(1) GL Controls	FY13	FY12	Inc/(Decrease)
Est.Revenue	123,189,774	121,775,301	1,414,473
Appropriations	(58,518,617)	(56,251,976)	(2,266,641)
Est.Tr.to Other fds	(76,223,922)	(72,344,095)	(3,879,826)
Encumbrances	529,649	183,785	345,863
	(11,023,116)	(6,636,985)	(4,386,132)

(2) General Fund Purchase Orders

[Outstanding @1/31/13](#)

DEPARTMENT	Amount	Description
Fire and Rescue	13,117.27	Uniforms
	29,373.65	Chevy Tahoe
	14,580.94	HAZ MAT Equipment
	2,994.35	Promotional Supplies for Volunteer Recruitment
	3,015.99	Scott SCBA Repair
Stephens City Fire & Rescue	5,195.00	Tile Replacement
	8,750.00	Bathroom Renovation
Parks	4,249.00	Uniforms
	57,699.00	2013 Bus
	78,061.00	3 Toro Mowers
Sheriff	39,900.00	75 Vehicle Mounts for Computers
	9,584.00	Mobile Forensic Solution Kit
	2,502.47	Gas Meter
	23,460.00	F150 4X4
	10,150.00	100 WIFI Antennas and Mounts
	227,016.00	9 Police Interceptor Sedans
Total	529,648.67	

(3) Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance @ 1/31/13	722,838.19	105,037.47	305,573.45	1,172,424.54	2,305,873.65

Designated Other Projects Detail

Administration	126,243.54
Bridges	43,700.00
Historic Preservation	58,000.00
Library	14,907.00
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
Rt.11	250,000.00
Rt.11 North-Fort Collier-Rt.7	400,000.00
Sheriff	19,199.00
Solid Waste	12,000.00
Stop Lights	26,000.00
Total	1,172,424.54

Other Proffers @1/31/13

(4) Fund Balance Adjusted	
Beginning Balance 1/13	22,866,822.33
Revenue 1/13	65,383,501.50
Expenditures 1/13	(29,558,925.42)
Transfers 1/13	(41,636,036.57)
1/13 Adjusted Fund Balance	17,055,361.84

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

REVENUES:	<u>Appropriated</u>	FY13 1/31/2013 <u>Actual</u>	FY12 1/31/2012 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	82,285,000.00	38,641,957.83	35,467,429.62	3,174,528.21 (1)
Other local taxes	27,145,651.00	11,230,710.24	10,470,079.56	760,630.68 (2)
Permits & Privilege fees	904,250.00	702,546.10	590,414.33	112,131.77 (3)
Revenue from use of money and property	173,500.56	185,745.60	116,660.18	69,085.42 (4)
Charges for Services	2,250,180.00	1,282,505.81	1,279,539.39	2,966.42
Miscellaneous	758,064.75	294,544.56	221,728.98	72,815.58
Recovered Costs	750,553.81	1,519,067.01	748,070.45	770,996.56 (5)
Intergovernmental:				
Commonwealth	8,727,460.94	11,377,777.22	11,444,244.04	(66,466.82) (6)
Federal	195,112.71	148,647.13	116,223.01	32,424.12 (7)
Transfers	0.00	0.00	0.00	0.00
TOTAL REVENUES	123,189,773.77	65,383,501.50	60,454,389.56	4,929,111.94
EXPENDITURES:				
General Administration	8,742,185.44	4,852,476.23	4,016,610.09	835,866.14
Judicial Administration	2,112,454.66	1,145,253.54	1,050,405.07	94,848.47
Public Safety	26,039,702.59	14,333,539.43	13,452,548.48	880,990.95
Public Works	4,378,283.63	2,080,508.38	1,956,753.91	123,754.47
Health and Welfare	7,105,292.00	3,467,261.80	3,705,453.12	(238,191.32)
Education	56,493.00	28,246.50	28,246.50	0.00
Parks, Recreation, Culture	5,261,636.92	2,688,046.44	2,745,214.69	(57,168.25)
Community Development	1,818,193.88	963,593.10	949,026.03	14,567.07
TOTAL EXPENDITURES	55,514,242.12	29,558,925.42	27,904,257.89	1,654,667.53 (8)
OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	79,228,296.72	41,636,036.57	38,099,911.05	3,536,125.52 (9)
Excess (deficiency)of revenues & other sources over expenditures & other uses	(11,552,765.07)	(5,811,460.49)	(5,549,779.38)	261,681.11
Fund Balance per General Ledger		22,866,822.33	22,703,894.62	162,927.71
Fund Balance Adjusted to reflect Income Statement @1/31/13		17,055,361.84	17,154,115.24	(98,753.40)

(1)General Property Taxes	FY13	FY12	Increase/Decrease
Real Estate Taxes	21,959,713	20,172,505	1,787,208
Public Services	1,229,704	685,750	543,954
Personal Property	14,806,858	13,962,993	843,865
Penalties and Interest	487,939	465,692	22,247
Credit Card Chgs./Delinq.Advertising	(17,808)	(16,601)	(1,207)
Adm.Fees For Liens&Distress	175,551	197,090	(21,539)
	38,641,958	35,467,429	3,174,529

(2) Other Local Taxes

Local Sales & Use Tax	4,720,075.82	4,330,599.32	389,476.50
Communications Sales Tax	584,221.26	564,109.87	20,111.39
Utility Taxes	1,375,021.06	1,343,082.82	31,938.24
Business Licenses	1,222,217.28	1,107,844.22	114,373.06
Auto Rental Tax	59,750.10	54,531.77	5,218.33
Motor Vehicle Licenses Fees	366,433.43	379,178.94	(12,745.51)
Recordation Taxes	745,711.72	565,275.14	180,436.58
Meals Tax	1,922,324.73	1,882,865.45	39,459.28
Lodging Tax	212,636.24	220,435.16	(7,798.92)
Street Lights	18,043.43	17,833.66	209.77
Star Fort Fees	4,275.17	4,323.21	(48.04)
Total	11,230,710.24	10,470,079.56	760,630.68

(3)Permits&Privileges

Dog Licenses	25,965.00	26,692.00	(727.00)
Land Use Application Fees	7,225.00	4,343.00	2,882.00
Transfer Fees	1,446.30	1,307.70	138.60
Development Review Fees	202,612.24	89,570.20	113,042.04 *1
Building Permits	352,804.78	315,210.52	37,594.26
2% State Fees	1,466.01	1,169.16	296.85
Electrical Permits	38,706.00	64,288.00	(25,582.00)
Plumbing Permits	6,295.00	17,585.00	(11,290.00)
Mechanical Permits	28,634.17	45,788.75	(17,154.58)
Sign Permits	2,391.60	1,490.00	901.60
Permits for Commercial Burning	325.00	50.00	275.00
Explosive Storage Permits	600.00	700.00	(100.00)
Blasting Permits	225.00	120.00	105.00
Land Disturbance Permits	33,500.00	20,600.00	12,900.00
Sewage Haulers Permit	-	900.00	(900.00)
Sewage Installation License	300.00	100.00	200.00
Residential Pump And Haul Fee	50.00	-	50.00
Transfer Development Rights	-	500.00	(500.00)
Total	702,546.10	590,414.33	112,131.77

(4) Revenue from use of

Money	55,310.55	87,412.67	(32,102.12)
Property	130,435.05	29,247.51	101,187.54 *2
	185,745.60	116,660.18	69,085.42

*1 The increase of permit fees were impacted by the increase in the fee charge for development review and other fee categories

*2 Sale of Stephens City School(\$99.025)

(5) Recovered Costs	FY13	FY12	Increase/Decrease
Recovered Costs Treas.Office	42,577.25	42,462.01	115.24
Worker's Comp	750.00	650.00	100.00
Purchasing Card Rebate	96,305.09	93,020.92	3,284.17
Recovered Costs-IT/GIS	5,000.00	-	5,000.00
Reimbursement Circuit Court	7,683.94	12,236.26	(4,552.32)
Clarke County Container Fees	33,418.13	33,683.91	(265.78)
City of Winchester Container Fees	11,901.15	7,455.91	4,445.24
Refuse Disposal Fees	39,953.53	32,522.91	7,430.62
Recycling Revenue	69,736.22	47,833.00	21,903.22
Sheriff Restitution	-	150.60	(150.60)
Fire&Rescue Merchandise (Resale)	178.18	128.75	49.43
Container Fees Bowman Library	823.21	709.20	114.01
Restitution Victim Witness	3,073.12	280.00	2,793.12
Reimb.of Expenses Gen.District Court	19,431.98	16,365.20	3,066.78
Reimb.Public Works Salaries	41,682.00	20,465.20	21,216.80
Reimb. Of Expenses J&D Court	-	4,822.55	(4,822.55)
Winchester EDC	54,000.00	54,000.00	-
Reimb.Task Force	32,000.93	33,854.30	(1,853.37)
C&P Jail	(60.00)	-	(60.00)
EDC/Recovered Costs	480.00	119.95	360.05
Sign Deposits Planning	(250.00)	50.00	(300.00)
Reimbursement Elections	4,043.36	4,631.59	(588.23)
Westminister Canterbury Lieu of Tax	12,260.55	12,260.55	-
Reimbursement Street Signs	2,471.89	-	2,471.89
Grounds Maintenance Frederick Co. Schools	104,677.61	80,101.74	24,575.87
Comcast PEG Grant	46,288.40	15,232.40	31,056.00
Proffer-Other	345,000.00	5,220.50	339,779.50
Fire School Programs	13,840.00	18,110.62	(4,270.62)
Proffer Sovereign Village	18,293.65	10,976.19	7,317.46
Proffer Lynnehaven	16,891.55	33,783.10	(16,891.55)
Proffer Redbud Run	90,356.00	90,356.00	-
Clerks Reimbursement to County	6,496.19	6,900.30	(404.11)
Village at Harvest Ridge	7,695.00	-	7,695.00
Proffer Snowden Bridge	306,534.94	51,830.46	254,704.48
Proffer Meadows Edge Racey Tract	40,288.00	-	40,288.00
Sheriff Reimbursement	44,245.14	17,856.33	26,388.81
Westbury Commons Proffer	1,000.00	-	1,000.00
Total	1,519,067.01	748,070.45	770,996.56

*1 \$330,000 Transportation Proffer from BPG Properties for Rt.11 Corridor

(6) Commonwealth Revenue	1/31/2013	1/31/2012	
	FY13	FY12	Increase/Decrease
Motor Vehicle Carriers Tax	34,612.37	30,284.33	4,328.04
Mobile Home Titling Tax	52,974.07	66,544.33	(13,570.26)
State PP/Reimbursement	6,526,528.18	6,526,528.18	-
Recordation Taxes	235,589.00	210,941.70	24,647.30
Shared Expenses Comm.Atty.	217,545.09	231,604.80	(14,059.71)
Shared Expenses Sheriff	1,143,612.53	1,176,261.47	(32,648.94)
Shared Expenses Comm.of Rev.	99,226.41	81,928.75	17,297.66
Shared Expenses Treasurer	74,167.96	74,131.40	36.56
Shared Expenses Clerk	205,227.21	202,089.39	3,137.82
Public Assistance Grants	1,922,630.91	2,201,592.89	(278,961.98)
Litter Control Grant	17,573.00	12,177.00	5,396.00
Emergency Services Fire Program	209,360.00	191,433.00	17,927.00
Recycling Grant	5,489.94	-	5,489.94
DMV Grant Funding	18,907.66	17,501.71	1,405.95
DCJS & Sheriff State Grants	44,314.79	43,369.61	945.18
JJC Grant Juvenile Justice	96,269.00	92,697.00	3,572.00
Rent/Lease Payments	137,909.68	186,167.32	(48,257.64)
Spay/Neuter Assistance-State	272.65	218.28	54.37
VDEM Grant Sheriff	223,500.00	-	223,500.00
Wireless 911 Grant	27,176.12	13,968.13	13,207.99
State Forfeited Asset Funds	26,352.65	24,573.98	1,778.67
VA Dept of Health Biosolids	-	7,692.27	(7,692.27)
Victim Witness-Commonwealth Office	50,111.00	50,111.50	(0.50)
Social Services VOCA Grant	3,325.00	285.00	3,040.00
F/R OEMS Reimb.	5,102.00	2,142.00	2,960.00
Total	11,377,777.22	11,444,244.04	(66,466.82)

*1

*1 Reduction in revenue as the daycare assistance program payments are processed electronically by the state.

County of Frederick
General Fund
January 31, 2013

(7) Federal Revenue	FY13	FY12	Increase/Decrease
Federal Forfeited Assets	182.80	16,872.76	(16,689.96)
Housing Illegal Aliens	24,595.00	23,988.00	607.00
Federal Grants Sheriff	123,869.33	75,362.25	48,507.08
Total	148,647.13	116,223.01	32,424.12

(8) Expenditures

The VRS increase and overtime pay calculations effective 7/1/12 impact the \$1,654,667.53 increase of FY13 expenditures. **General Administration** was significantly affected by the timing of the FY13 \$880,502.00 local match to Comprehensive Services. **Public Safety** was impacted by the \$232,994.00 increase in the County local share for the Jail. **Health and Welfare** decreased \$238,191.32 as the State Division of Social Services processes the daycare assistance programs payments electronically (this payment change was effective February 2012). Transfers increased \$3,536,125.52 in total. See chart below:

(9) Transfers Increased \$3,536,125.52	FY13	FY12	Increase/Decrease
School Operating	32,274,604.34	28,747,083.14	3,527,521.20
Debt Service School	7,313,075.50	7,313,075.50	-
Shaweeland	597.36	-	597.36
Debt Service County	1,404,483.91	1,489,528.56	(85,044.65)
School Special Grants	0.00	41,499.19	(41,499.19)
NRADC	972.98	-	972.98
Operational Transfers	642,302.48	508,724.66	133,577.82
Total	41,636,036.57	38,099,911.05	3,536,125.52

*1 Includes \$1,128,002.00 Re-appropriation and the \$2,223,000.00 10/10/12 Resolution

*2 Worker's compensation refunds, and one-time employer payments

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

ASSETS	FY2013 <u>1/31/2013</u>	FY2012 <u>1/31/2012</u>	Increase <u>(Decrease)</u>
Cash	4,466,560.12	4,159,806.64	306,753.48
Accounts Receivable Other	0.00	233.35	(233.35)
GL controls(est.rev/est.exp)	<u>(1,119,118.13)</u>	<u>(689,771.50)</u>	<u>(429,346.63)</u>
 TOTAL ASSETS	 <u>3,347,441.99</u>	 <u>3,470,268.49</u>	 <u>(122,826.50)</u>
 LIABILITIES			
Accrued Operating Reserve Costs	<u>2,004,040.97</u>	<u>1,871,308.00</u>	<u>132,732.97</u>
 TOTAL LIABILITIES	 <u>2,004,040.97</u>	 <u>1,871,308.00</u>	 <u>132,732.97</u>
 EQUITY			
Fund Balance Reserved			
Encumbrances	117,059.94	0.00	117,059.94
Undesignated Fund Balance	<u>1,226,341.08</u>	<u>1,598,960.49</u>	<u>(372,619.41) *1</u>
 TOTAL EQUITY	 <u>1,343,401.02</u>	 <u>1,598,960.49</u>	 <u>(255,559.47)</u>
 TOTAL LIABILITY & EQUITY	 <u>3,347,441.99</u>	 <u>3,470,268.49</u>	 <u>(122,826.50)</u>

NOTES:

***1 Fund balance was impacted by expenditures in excess of revenue and the \$221,000.00 Jail share for a new phone system.**

Current Unrecorded Accounts Receivable-	<u>FY2013</u>
Prisoner Billing:	28,963.72
Compensation Board Reimbursement 1/13	<u>433,281.30</u>
 Total	 462,245.02

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 1/31/2013

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	<u>Appropriated</u>	FY2013 1/31/2013 <u>Actual</u>	FY2012 1/31/2012 <u>Actual</u>	YTD Actual <u>Variance</u>
Interest	-	4,748.72	8,886.53	(4,137.81)
Supervision Fees	55,399.00	24,897.50		24,897.50
Drug Testing Fees	5,506.00	2,952.46		2,952.46
Work Release Fees	499,800.00	199,613.05	202,040.43	(2,427.38)
Federal Bureau Of Prisons	0.00	165.00	725.00	(560.00)
Local Contributions	5,273,767.00	3,839,041.00	3,548,925.25	290,115.75
Miscellaneous	12,446.00	28,613.12	21,609.94	7,003.18
Phone Commissions	126,000.00	58,793.95	54,070.03	4,723.92
Food & Staff Reimb. Juv.Det.Ctr v.Det.Ctr.	96,000.00	49,616.93	47,686.51	1,930.42
Elec.Monitoring Part.Fees	83,767.00	33,535.04	22,399.04	11,136.00
Employee Meal Supplements	500.00	0.00	220.00	(220.00)
Share of Jail Cost Commonwealth	975,355.00	515,569.00	513,327.77	2,241.23
Medical & Health Reimb.	51,237.00	28,679.19	27,994.48	684.71
Shared Expenses CFW Jail	5,003,495.00	2,584,277.03	2,588,181.45	(3,904.42)
State Grants	242,915.00	139,178.00	81,520.00	57,658.00
Local Offender Probation	238,888.00	125,568.00		125,568.00
DOC Contract Beds	0.00	13,292.00	15,796.00	(2,504.00)
Bond Proceeds	0.00	0.00	0.00	0.00
Transfer from General Fd,	4,199,498.00	2,100,721.98	1,866,755.00	233,966.98
TOTAL REVENUES	16,864,573.00	9,749,261.97	9,000,137.43	749,124.54
EXPENDITURES:	18,100,751.07	9,980,178.52	9,426,066.10	554,112.42
Excess(Deficiency)of revenues over expenditures		(230,916.55)	(425,928.67)	195,012.12
FUND BALANCE PER GENERAL LEDGER		<u>1,457,257.63</u>	<u>2,024,889.16</u>	<u>(567,631.53)</u>
Fund Balance Adjusted To Reflect Income Statement @1/31/2013		1,226,341.08	1,598,960.49	(372,619.41)

County of Frederick
Fund 12 Landfill
January 31, 2013

ASSETS	FY2013 1/31/13	FY2012 1/31/12	Increase (Decrease)
Cash	28,986,215.27	29,258,633.56	(272,418.29) *1
Receivables:			
Accounts Receivable			
Fees	477,708.99	488,054.49	(10,345.50) *2
Accounts Receivable Other	1,089.86	72.00	1,017.86
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>(4,418,853.95)</u>	<u>(4,172,499.15)</u>	<u>(246,354.80)</u>
TOTAL ASSETS	<u>45,934,828.43</u>	<u>45,427,761.59</u>	<u>507,066.84</u>
LIABILITIES			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	134,423.76	122,588.76	11,835.00
Accrued Remediation Costs	11,653,036.50	11,545,003.93	108,032.57 *3
Retainage Payable	47,620.17	359,969.95	(312,349.78)
Deferred Revenue Misc.Charges	<u>1,089.86</u>	<u>72.00</u>	<u>1,017.86</u>
TOTAL LIABILITIES	<u>11,836,170.29</u>	<u>12,027,634.64</u>	<u>(191,464.35)</u>
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	182,858.22	687,970.85	(505,112.63) *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>24,057,357.92</u>	<u>22,853,714.10</u>	<u>1,203,643.82</u> *5
TOTAL EQUITY	<u>34,098,658.14</u>	<u>33,400,126.95</u>	<u>698,531.19</u>
TOTAL LIABILITY AND EQUITY	<u>45,934,828.43</u>	<u>45,427,761.59</u>	<u>507,066.84</u>

NOTES:

*1 The decrease in cash was impacted by prior year increases in expenditures disbursed in the current year

*2 Receivables at 1/31/13 decreased \$10,345.50. Landfill charges for 1/13 were \$368,921.74 compared to \$352,443.18 at 1/12 for an increase of \$16,478.56. The delinquent fees at 1/13 were \$106,219.12 compared to \$133,213.04 at 1/12 for a decrease of \$26,993.92.

*3 Accrued remediation increased \$108,032.57, and includes \$104,871.00 for post closure costs and \$3,161.57 interest.

*4 Encumbrances decreased \$505,112.63. The encumbrance balance at 1/31/13 was \$182,858.22 and includes \$33,902.17 for partial capping MSW, \$300.00 for air compressor parts, \$49,156.05 for the clay borrow development; CDD cell liner, and drain development and \$99,500.00 for a hydroseeder and spray options.

*5 Total fund balance increased \$1,203,643.82. The beginning fund balance was \$25,906,408.20 that includes adjusting entries, budget controls for FY13(\$2,836,732.00), (\$1,055,000.00) carry forwards of unused FY12 funds for several projects, \$1,335,682.35 for FY12 audit adjustments that include depreciation, equipment and capital projects, and the year to date revenue less expenditures \$706,999.37.

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

FUND 12 LANDFILL REVENUES	<u>Appropriated</u>	FY13 1/31/13 <u>Actual</u>	FY12 1/31/12 <u>Actual</u>	YTD Actual <u>Variance</u>
Interest Charge	0.00	3,600.97	4,210.08	(609.11)
Interest on Bank Deposits	40,000.00	29,145.63	35,080.46	(5,934.83)
Salvage and Surplus	0.00	73,059.50	102,612.80	(29,553.30)
Sanitary Landfill Fees	4,565,400.00	2,522,127.02	2,495,475.02	26,652.00
Charges to County	0.00	193,014.31	192,522.35	491.96
Charges to Winchester	0.00	56,233.08	53,222.24	3,010.84
Tire Recycling	70,000.00	62,637.46	68,303.74	(5,666.28)
Reg. Recycling Electronics	40,000.00	28,467.00	27,200.00	1,267.00
Miscellaneous	0.00	4,478.00	288.00	4,190.00
Wheel Recycling	120,000.00	8,637.50	100.00	8,537.50
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	554,048.00	284,025.60	324,698.26	(40,672.66)
Waste Oil Recycling	0.00	11,439.89	0.00	11,439.89
State Reimbursement Tire Operation	0.00	6,120.00	11,408.00	(5,288.00)
TOTAL REVENUES	5,389,448.00	3,282,985.96	3,315,120.95	(32,134.99)
Operating Expenditures	5,195,180.00	1,788,774.59	1,580,789.37	207,985.22
Capital Expenditures	4,795,980.17	787,212.00	2,280,396.95	(1,493,184.95)
TOTAL Expenditures	9,991,160.17	2,575,986.59	3,861,186.32	(1,285,199.73)
Excess(deficiency)of revenue over expenditures		706,999.37	(546,065.37)	1,253,064.74
Fund Balance Per General Ledger		<u>23,350,358.55</u>	<u>23,399,779.47</u>	<u>(49,420.92)</u>
FUND BALANCE ADJUSTED		24,057,357.92	22,853,714.10	1,203,643.82

County of Frederick, VA
Report on Unreserved Fund Balance
February 13, 2013

Unreserved Fund Balance, Beginning of Year, July 1, 2012		29,782,513
Prior Year Funding & Carryforward Amounts		
C/F Bowman Library Parking Lot	(54,257)	
Remove EDC C/F	687	
C/F Fire Company Capital	(152,794)	
C/F Painting (Maintenance)	(37,385)	
C/F CMS Project	(36,041)	
C/F Stephens City Proffer	(43,779)	
C/F DARE	(2,282)	
C/F Forfeited Assets	(52,525)	
C/F Schools	(1,153,002)	
FY12 Star Fort fees	4,262	
FY12 Encumbrances	515,543	
		<hr style="width: 100%; border: 0.5px solid black;"/> (1,011,573)
Other Funding / Adjustments		
Carmeuse Incentive	(550,000)	
Feb 2010 Snow	(58,328)	
GAP Pay	(46,383)	
Asst Comm Attorney position	(60,146)	
Airport Capital	(24,156)	
Gainesboro Conv Site	(287,500)	
AS400 Lease	(21,018)	
Sheriff's Dept physicals	(3,880)	
Phase II Sheriff's Dept laptop project	(280,593)	
Resolution	(3,900,000)	
Return VJCCA funds	(5,839)	
Sheriff computer forensics	(48,875)	
Sheriff overtime	(100,000)	
Phone system	(517,400)	
		<hr style="width: 100%; border: 0.5px solid black;"/> (5,904,118)
Fund Balance, February 13, 2013		<hr style="width: 100%; border: 0.5px solid black;"/> 22,866,822 <hr style="width: 100%; border: 0.5px solid black;"/>