



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: September 16, 2009
SUBJECT: Finance Committee Report and Recommendations

The Finance Committee met in the First Floor Conference Room at 107 North Kent Street on Wednesday, September 16, 2009 at 8:00 a.m. All members were present.

1. The AARP Tax Aide Program requests a General Fund supplemental appropriation in the amount of \$2,100 to continue the program of offering aide to low income citizens. This is a jointly funded program with the City of Winchester. Local funds are required. See attached information, p. 1 – 4. The committee recommends approval.
2. The Sheriff requests a General Fund supplemental appropriation in the amount of \$242,672.32. This amount represents a carry forward of unspent FY 2009 grant funds. See attached memo, p. 5. The committee recommends approval.
3. The Sheriff requests a General Fund supplemental appropriation in the amount of \$13,000. This amount represents a grant for the continuation of the County's participation in the Internet Crimes Against Children Task Force. No local funds required. See attached information, p. 6 – 10. The committee recommends approval.
4. The School Finance Director requests a General Fund and School Capital Project Fund supplemental appropriation in the amount of \$114,468.92. This amount represents unspent FY 2009 funds needed to complete the annex building at the school administration site. See attached memo, p. 11. The committee recommends approval.

5. The School Finance Director requests a General Fund and School Operating Fund supplemental appropriation in the amount of \$52,338.68. This amount represents the FY 2009 balance of restricted funds. See attached memo, p. 11. The committee recommends approval.
6. The County Finance Director and the School Finance Director provide FY 2009 year end reports. See attached information, p. 12 – 29 (County); p. 30 – 54 (Schools).
7. The County Administrator requests to address the committee on the status of Court Services/Detox/Starting Point funding. See attached information, p. 55 – 61. The committee recommends approval of Court Services Fund supplemental appropriation in the amount of \$50,000. This amount represents replacement of the City's funding cut.
8. The School Finance Director requests a School Operating Fund supplemental appropriation in the amount of \$579,925. This amount represents an increase in federal grant funds. No local funds required. See attached memo, p. 62.

Information Only

1. A thank you note was received from the Northern Virginia 4-H Educational and Conference Center for the FY 2010 contribution. See attached, p. 63.
2. The County Finance Director and the School Finance Director provide a report on FY 2009 outstanding encumbrances which were carried forward to FY 2010. See attached, p. 64 – 66 (County); p. 67 – 68 (Schools).

Respectfully submitted,

FINANCE COMMITTEE

Bill M. Ewing
Richard Shickle
Charles DeHaven
Stephen Swiger
Ron Hottle
Richie Wilkins

By

Cheryl B. Shiffler, Finance Director

Cheryl Shiffler

From: Jay Tibbs
Sent: Tuesday, August 25, 2009 9:01 AM
To: Cheryl Shiffler; Sharon Kibler
Subject: FW: TaxAideSpace

Cheryl & Sharon,

The AARP would like their funding request placed back in front of the Finance Committee. (See the below e-mail.) The space at the JJC is inadequate for their needs.

Jay

Jay E. Tibbs
Deputy County Administrator
County of Frederick, VA
107 N. Kent Street
Winchester, VA 22601
540-665-6382
Fax: 540-667-0370
E-mail: jtibbs@co.frederick.va.us

From: hgsperry@verizon.net [mailto:hgsperry@verizon.net]
Sent: Friday, August 21, 2009 8:12 AM
To: Jay Tibbs; Hgsperry@verizon.net; jfrenier@visuallink.com
Subject: TaxAideSpace

Hi Jay

I spoke with Sheree Douglas over a week ago about the vacant Sherriff's space in the basement of the Judicial Ctr. She was not encouraging - there is 1(one) public access to the area via a small elevator that is kept locked, also permission would have to be approved to have it unlocked for the Tax Aide use. She promised to get back to me for a time that I could at least look at the space. Having not heard from her, I called again on Wed(Aug 19th) and left a message on her telephone - no reply yet (today is Fri, Aug 21).

I have spoke with a neighbor who is a VA state employee and is familiar with the space in question. He says that it would be totally inadequate for our needs.

I would like for the Frederick County Finance Committee to reconsider our request for the \$2400.00 in financial aid for our Tax Aide Program here in Winchester/Frederick County for the coming year of 2010.

This is a very worth while program that is part of the AARP Foundation and helps thousands of people every year. This assistance from Fredderick County would be very much appreciated.

Yours truly

Helen Sperry, Local Coordinator for AARP Tax Aide Program.



Helen Sperry – Local Coordinator for the AARP Tax Aide Program
 606 Old Fort Road, Winchester VA 22601
 Telephone: 540-722-8185, e-mail: Hgsperry@verizon.net



Mr. John Riley, County Administrator
 107 N Kent Street
 Winchester VA 22601

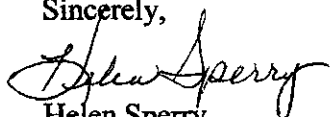
Dear Mr. Riley

On behalf of the AARP Tax Aide Program, I would like to extend to you our sincere thanks and grateful appreciation for enabling us to work at the War Memorial Building in Jim Barrett Park this past tax season. It was another successful tax season, we served just under 1600 people.

We are now looking forward to the next tax season that begins the first of January 2010. Brad Veach has expressed his willingness to have us return next year if we can get Frederick County and the City of Winchester to give us the same financial backing as this year. He has offered to let us use the Arts and Crafts room at the WMB Monday through Friday from 8am to 5pm. I have not discussed the rate for the coming year with him.

As you know this is a much needed service for our low income citizens. They appreciate our help and truly need our services.

Again thank you very much for your past help and hopefully future help.

Sincerely,

 Helen Sperry
 Tuesday, May 12, 2009

*FYI - I will be out of town from
 May 15 through May 25th.
 H. Sperry*

Cc: Brad Veach
 Brannon Godfrey
 Jim Frenier, Dist 7 Coordinator, AARP Tax Aide

4-010-12240-5604-000-038



AARP Foundation
601 E. Street, NW
Washington, DC 20049
1-800-775-6776
TTY: 1-877-434-7598
www.aarp.org/foundation

Helen Sperry – Local Coordinator for District 7 VA for AARP Tax Aide Program
606 Old Fort Road, Winchester VA 22601
Telephone: 540-722-8185, e-mail: Hgsperry@verizon.net

Brannon Godfrey
City Manager
15 N Cameron St
Winchester VA 22601

Dear Brannon

On behalf of the AARP Tax Aide Program, I would like to extend to you our sincere and grateful appreciation for enabling us to work at the War Memorial Building in Jim Barrett Park this past tax season. It was another successful tax season, we served just under 1600 people.

We enjoyed working with the staff at the War Memorial Building.

We are now looking forward to the next tax season that begins the first of January 2010. Brad Veach has expressed his willingness to have us return next year *if we can get the City of Winchester and Frederick County to give us the same financial backing as this year.* He has offered to let us use the Arts and Crafts room at the WMB Monday through Friday from 8AM to 5PM. I have not discussed the rate for the coming year with him.

As you know this is a much needed service for our low income citizens. They are very thankful for our help and truly need our services.

Again thank you very much for your past help and hopefully future help.

Sincerely,

Helen Sperry
Tuesday, May 12, 2009

Cc: Brad Veach
John Riley
Jim Frenier, Dist 7 Coordinator, AARP Tax Aide



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601 E Street, NW
Washington, DC 20049
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Helen Sperry – Local Coordinator for the AARP Tax Aide Program
606 Old Fort Road
Winchester VA 22601
Telephone: 540-722-8185, e-mail: Hgsperry@verizon.net

Mr. Brad Veach
Director Winchester Parks and Recreation
1001 E Cork Street
Winchester VA 22601

Dear Brad

On behalf of the AARP Tax Aide Program, I would like to extend to you our sincere and grateful appreciation for providing the AARP Tax Aide Program with a work site the last 3 years during the tax season. We have had 3 very good years at the WMB. We ended the season with just under 1600 assists.

You and the staff have been very accommodating in every way. It has been a pleasure to work with everyone.

We provide a much needed service for the low income members of our community, and we hope that the City of Winchester and Frederick County will continue to provide us with the financial backing that we need to continue this service. I am enclosing copies of the letters that I am mailing to Brannon Godfrey, City Manager, and John Riley, Frederick County Administrator.

As you know I have asked Lisa to save from January 1 through April 22, 2010, Monday through Friday, 8am to 5pm in the Arts and Crafts Room for us, pending financial assistance from the city and the county.

Sincerely

Helen Sperry
May 12, 2009

Cc: Brannon Godfrey, Winchester City Manager
John Riley, Frederick County Commissioner
Jim Frenier, Dist 7 Coordinator, AARP Tax Aide

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 : John R. Riley, County Administrator
 FROM : Sheriff Robert T. Williamson *RTW*
 SUBJECT : Carry Forward of Funds
 DATE : August 27, 2009

I would like to request the carry forward of funds in the following budget lines from the FY 08/09 budget to FY 09/10 budget: (balances were taken from the AS400 as of 8/25/09)

3102-5204-000-001	Postage/Telephone - 2008 Meth Grant	\$3,150.00	✓
3102-5401-000-001	Office Supplies - 2008 Meth Grant	\$377.96	✓
3102-5409-000-003	Police Supplies - 2005/2006 Federal Meth Grant	\$124,170.71	✓
* 3102-5413-000-001	Drug Program-DARE	\$1,613.84	
3102-5413-000-003	Other - Federal Meth Grant (2005/2006)	\$17,359.02	18,059.02
3102-5413-000-005	Other - 2008 Gang Task Force (Congr.Earm)	\$12,952.80	✓
3102-5413-000-006	Crime Prevention - 2008 Meth Grant	\$20,550.00	✓
* 3102-5413-000-007	State Forfeited Property	\$13,593.82	
* 3102-5413-000-008	Federal Forfeited Property	\$9,661.27	
3102-5506-000-002	Travel/Training - 2005/2006 Fed.Meth Grant	\$13,832.83	26,547.83
3102-5506-000-005	Travel/Training - 2008 Gang Task Force (Congr.Earm)	\$42,849.00	28,570.00
3102-8007-000-001	Integrated Tech - 2008 Meth Grant	\$8,294.00	✓
		<u>total = \$242,672.32</u>	

As you can see from the line descriptions; many of these are grant funded and we have been given extensions to utilize the remaining funds. The DARE program is solely funded by donations and fundraisers and there is no local money used. The State and Federal Forfeited Property lines are to be carried forward as stated in the program sharing agreement.

Thank you.

cc: Cheryl Shiffler, Director of Finance

* DARE and Forfeited Asset balances carry forward automatically per budget resolution.



COMMONWEALTH of VIRGINIA

Colonel W. S. (Steve) Flaherty
Superintendent
(804) 674-2000

DEPARTMENT OF STATE POLICE
Bureau of Criminal Investigation
9801 Braddock Road, Fairfax, Virginia 22032

September 3, 2009

Sheriff Robert T. Williamson
Frederick County Sheriff's Office
1080 Coverstone Drive
Winchester, VA 22602

Dear Sheriff Williamson:

I wish to express my sincere appreciation for your department's active participation in the Northern Virginia/District of Columbia (NOVA/DC) Internet Crimes Against Children (ICAC) Task Force. The contributions of the Washington Metropolitan Police Department to this task force are significant and impressive.

Through the Office of Juvenile Justice and Delinquency Prevention (OJJDP) fiscal year 2009 funding I am pleased to offer your Department funding for equipment, supplies, software, etc. for use exclusively in continuing the ICAC initiative. This "sub-grant" funding model, not previously used in the NOVA/DC Task Force, has been discussed with Captain John Heflin who expressed interest in your agency accepting this funding. I have enclosed an Interagency Agreement for your signature which should be returned to Captain Kirk S. Marlowe, Virginia State Police, Bureau of Criminal Investigation, P.O. Box 27472, Richmond Virginia, 23261-7472.

Also effective August 1, 2009, due to an organizational restructuring, the Task Force Commander responsibilities have been transferred to Captain Marlowe. I have enjoyed working with your agency and greatly respect the work and accomplishments you have made in protecting our children through this program. Special Agent Johnny Hall remains the Task Force Coordinator.

The NOVA-DC ICAC Task Force continues to make an impact on the reduction of internet crimes against children primarily due to the successful partnerships it has had with agencies like yours. Your participation has been vital to our program and the fight against child sexual predators and child pornography. Thank you again for all you do in support of the NOVA/DC ICAC Task Force.

If you have any questions please do not hesitate to contact Captain Marlowe at (804) 674-2696 or Special Agent Hall at (571) 722-9635.

*new line item
3102-5413-010
24040-0030 10BN

TRE/rie
Enclosure

Sincerely,

Captain Timothy R. Evans
Division Commander
Bureau of Criminal Investigation
Fairfax Field Office

**Northern Virginia
Internet Crimes Against Children Task Force
Interagency Agreement**

Executed By
The Virginia State Police, a department of the
Commonwealth of Virginia, hereinafter referred to as "VSP"
Department Authorized Representative: Captain Kirk S. Marlowe

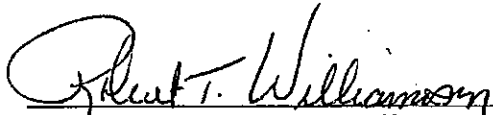
and

Frederick County Sheriff's Office,
hereinafter referred to as "FCSO"
Department Authorized Representative: Sheriff Robert T. Williamson

IN WITNESS WHEREOF, the parties have executed this Agreement by having their representatives affix their signatures below.

**FREDERICK COUNTY
SHERIFF'S OFFICE**

VIRGINIA STATE POLICE



Robert T. Williamson, Sheriff

Captain Kirk S. Marlowe

Date 9/3/09

Date _____

GRANT PROGRAM: FY 2009 ICAC Task Force Grant

WHEREAS, VSP is the recipient of a Federal grant through the **United States Department of Justice (DOJ), Office of Juvenile Justice and Delinquency Prevention (OJJDP)** to assist in the investigation and prosecution of Internet crimes against children; and

WHEREAS, VSP has been selected by OJJDP to oversee a multi-jurisdictional **Northern Virginia – District of Columbia (NOVA/DC) Internet Crimes Against Children (ICAC) Task Force** intended to combat crimes related to the sexual exploitation and victimization of children through the Internet, online communication systems, and other computer technology; and

WHEREAS, VSP will assist police agencies in the NOVA/DC Task Force increase their computer forensic capabilities and receive appropriate training to investigate Internet related cases; and

WHEREAS, thirteen thousand (\$13,000) of OJJDP grant funds have been earmarked for this purpose;

NOW THEREFORE, the parties hereto agree as follows:

This Interagency Agreement contains five (5) Articles.

ARTICLE I. TERM OF AGREEMENT

The term of this Interagency Agreement shall commence on June 1, 2009, and shall end on June 30, 2010, unless terminated earlier pursuant to the provisions hereof.

ARTICLE II: OBLIGATION OF OJJDP GRANT FUNDS

A total of thirteen thousand dollars (\$13,000) of OJJDP Federal grant funds have been earmarked for reimbursement of ICAC related expenses incurred by the Frederick County Sheriff's Office, an affiliate member of the NOVA/DC ICAC Task Force.

Funds are available for reimbursement consistent with the procedures outlined in Article III below.

ARTICLE III: REIMBURSEMENT

1. The Frederick County Sheriff's Office shall continue to actively participate in the NOVA/DC ICAC Task Force, which is overseen by the Virginia State Police as the primary grantee.
2. All expenditures shall be approved by Captain Kirk S. Marlowe, Virginia State Police, PO Box 27472, Richmond, VA 23261. (Only equipment, supplies, software, formalized training specifically related and dedicated to ICAC operations/investigations and overtime payments to ICAC assigned investigators can be approved.) Captain Marlowe shall maintain a record of all approved reimbursement requests, including the balance of available funds. Such declining balance shall be used to determine funding approval. Reimbursement shall be through Inter-Agency Transfer (IAT) from the Department of State Police to the Frederick County Sheriff's Office.
3. Thirteen thousand dollars (\$13,000) is the total maximum amount available to the Frederick County Sheriff's Office under this agreement.
4. All reimbursement requests shall be accompanied by original receipts for expenditures and a properly executed invoice that is signed by the officer or officers executing this Interagency Agreement or his/her designee, and shall be submitted to Captain Kirk S. Marlowe, Virginia State Police, PO Box 27472, Richmond, VA 23261 or his designee.

ARTICLE IV. OPERATIONAL STANDARDS and REPORTING

Frederick County Sheriff's Office agrees to adhere to the *ICAC Task Force Program Operational and Investigative Standards*, attached to and made part of this Agreement, as Attachment A. The Frederick County Sheriff's Office agree to investigate ICAC cases within their jurisdiction, assist other jurisdictions in investigating such cases where appropriate, conduct investigations stemming from Cyber Tips generated by the National Center for Missing and Exploited Children (NCMEC) and conduct internet safety training as requested by entities within their jurisdiction.

Pursuant to the **2008 PROTECT ACT**; the Frederick County Sheriff's Office will utilize the Case Tracker reporting form developed by OJJDP to provide certain case information on a quarterly basis, to the VSP for compilation on a task force basis and submission to OJJDP. The purpose of said reporting is for program measurement and evaluation and justification for future funding.

Frederick County Sheriff's Office shall maintain accurate records pertaining to prevention, education and enforcement activities, to be collected and forwarded not less than monthly to Captain Kirk S. Marlowe, Virginia State Police, PO Box 27472, Richmond, VA 23261 or his designee, for statistical reporting purposes (form provided.)

ARTICLE V. AMENDMENTS

No modification or amendment of the provisions hereof shall be effective unless documented in writing and signed by authorized representatives of the parties hereto.



Frederick County Public Schools

... to ensure all students an excellent education

Lisa K. Frye, Executive Director of Finance

fryel@frederick.k12.va.us

DATE: September 10, 2009
TO: Cheryl Shiffler, Director of Finance
FROM: Lisa K. Frye, Executive Director of Finance *Lisa K. Frye*
SUBJECT: FY2010 Budget Adjustments

On Tuesday, September 8, 2009, the School Board approved the following FY2010 budget adjustments subject to appropriation by the Board of Supervisors. Please include the following requests on the County Finance Committee agenda scheduled for September 16, 2009.

Carryforward appropriation for capital project fund balance at June 30, 2009

A FY2010 budget adjustment of \$114,468.92 is requested to provide appropriation for the remaining, unencumbered expenses associated with the annex building at the school administration site.

Carryforward appropriation for the restricted portion of the school operating fund balance at June 30, 2009

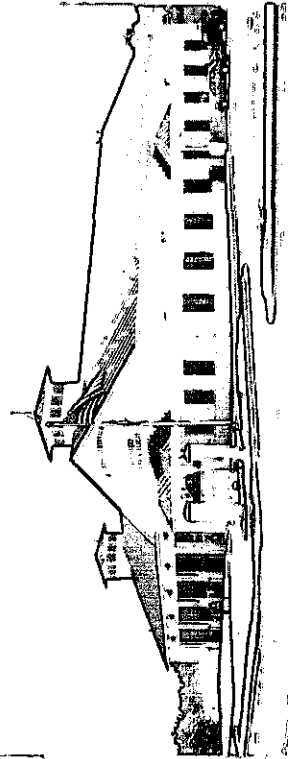
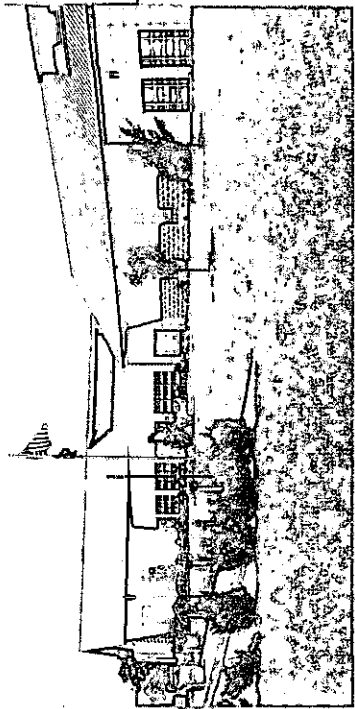
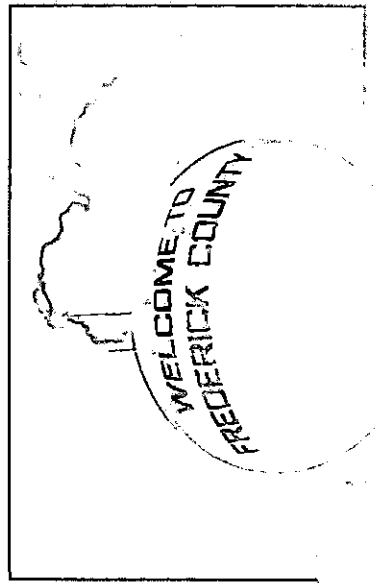
A FY2010 budget adjustment of \$52,338.68 is requested for the school operating fund. This amount represents remaining funds in the following restricted programs - regional adult education program, autistic grant, career switcher grant, and eRate program.

Thank you for your consideration.

C: Patricia Taylor, Superintendent

County of Frederick

Year Ended June 30, 2009



**What is the current
Unreserved General Fund Balance?**
(August 31, 2009)

\$ 25.9 million

What is the year-end history of Unreserved General Fund Balance?

Fund Balance – June 30, 2009 (prior to close)	\$ 21,434,641
Reverse FY 09 Budgeted Fund Balance Funding	12,732,833
Post FY 09 Actual Fund Balance Funding	-3,936,233
	<hr/>
	\$ 30,231,241
Post FY 10 Budgeted Fund Balance Funding	-4,300,000
July 1, 2009 Fund Balance	<hr/>
	\$ 25,931,241

What contributed to the increase in General Fund Unreserved Fund Balance?

Revenues : Budgeted	\$124,267,447
Actual	<u>124,232,341</u>
Revenue Variance	\$-35,106

Expenditures: Budgeted	\$137,000,280
Actual	<u>128,168,574</u>
Expenditure Variance	\$8,831,706

Net Increase in Fund Balance at June 30, 2009	\$8,796,600
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Budgeted Revenue Deficit

	BUDGETED	ACTUAL	VARIANCE
Property Taxes	80,085,000	81,438,683	1,353,683
Other Local Taxes	25,602,112	25,079,431	-522,681
Permits / Fees	1,819,165	1,308,406	-510,759
Fines / Forfeitures	299,033	526,081	227,048
Rev. from Use of Prop.	873,962	913,216	39,254
Charges for Services	2,516,177	2,222,552	-293,625
Miscellaneous	465,851	446,840	-19,011
Recovered Costs	2,778,440	2,473,503	-304,937
State	6,883,789	6,943,413	59,624
Federal	2,943,918	2,880,216	-63,702
TOTALS	\$124,267,447	\$124,232,341	\$-35,106

*Includes reimbursement for PPTRA.

Property Taxes

	BUDGETED	ACTUAL	VARIANCE
Real Estate	40,430,000	40,649,344	219,344
Public Service	800,000	1,028,264	228,264
Personal Property	33,050,000	33,270,229	220,229
Machinery and Tools	5,000,000	5,265,724	265,724
Penalties / Interest	620,000	985,232	365,232
Admin Fees - Treasurer	185,000	239,890	54,890
TOTALS	\$80,085,000	\$81,438,683	\$1,353,683

*Includes reimbursement for PPTRA.

Other Local Taxes

	BUDGETED	ACTUAL	VARIANCE
Sales Tax	8,800,000	8,738,001	-61,999
Communications Tax	1,458,605	1,310,351	-148,254
Utility Taxes	3,183,931	3,079,362	-104,569
Business License	4,600,000	4,783,973	183,973
Motor Vehicle Decals	2,000,000	2,060,386	60,386
Bank Stock & Franchise	200,000	277,987	77,987
Taxes on Wills & Recordation	1,629,236	1,189,199	-440,037
Meals & Room Taxes	3,700,000	3,611,669	-88,331
Street Lights	30,340	28,503	-1,837
TOTAL	\$25,602,112	\$25,079,431	\$-522,681

Permits / Fees

	BUDGETED	ACTUAL	VARIANCE
Dog License	15,000	43,440	28,440
Land Use Application Fees	3,000	7,000	4,000
Development Review Fees	573,265	495,659	-77,606
Building Permits	883,950	548,502	-335,448
1% State / Transfer Fees	0	2,955	2,955
Electrical Permits	85,200	92,036	6,836
Plumbing Permits	42,600	19,270	-23,330
Mechanical Permits	53,250	52,379	-871
Sign Permits	10,000	3,860	-6,140
Permits – Fire and Rescue	2,900	1,705	-1,195
Land Disturbance Permits	150,000	41,600	-108,400
TOTAL	\$1,819,165	\$1,308,406	\$-510,759

Unspent Budgeted Expenditures by category

	BUDGETED	ACTUAL	VARIANCE
Administration	9,249,342	8,156,193	1,093,149
Judicial	2,495,872	2,066,737	429,135
Public Safety	25,481,011	23,951,810	1,529,201
Public Works	4,781,547	4,077,995	703,552
Health / Welfare	7,441,067	6,994,291	446,776
Community College	73,847	73,847	0
Parks, Rec. & Cultural	5,746,024	5,362,781	383,243
Community Development	3,174,206	2,522,254	651,952
Transfers	78,557,364	74,962,666	3,594,698
TOTAL	\$137,000,280	\$128,168,574	\$8,831,706

Detail presented on following pages.

Budgeted Expenditures by department

ADMINISTRATION	AMENDED BUDGET	ACTUAL	VARIANCE
Board of Supervisors	281,095	263,124	17,971
County Administrator	563,249	552,961	10,288
County Attorney	201,576	195,287	6,289
Human Resources	453,415	405,089	48,326
Independent Auditor	61,500	62,500	-1,000
Comm. of Revenue	1,219,412	1,187,173	32,239
Reassessment	271,464	239,551	31,913
Treasurer	1,196,748	1,102,402	94,346
Finance	681,983	648,462	33,521
IT /GIS	1,334,113	1,142,739	191,374
Other	2,723,223	2,100,445	622,778
Electoral Board	111,251	110,123	1,128
Registrar	150,313	146,337	3,976
SUBTOTAL	\$9,249,342	\$8,156,193	\$1,093,149

Budgeted Expenditures by department

JUDICIAL	AMENDED BUDGET	ACTUAL	VARIANCE
Circuit Court	48,300	54,828	-6,528
Gen. District Court	24,602	7,859	16,743
J&D Court	15,050	8,528	6,522
Clerk	960,030	703,132	256,898
Law Library	7,200	6,583	617
Detox	48,100	48,100	0
Comm. Attorney	1,267,330	1,130,034	137,296
Victim Witness	125,260	107,673	17,587
SUBTOTAL	\$2,495,872	\$2,066,737	\$429,135

Budgeted Expenditures by department

PUBLIC SAFETY	AMENDED BUDGET	ACTUAL	VARIANCE
Sheriff	11,851,892	10,850,291	1,001,601
Vol. Fire Depts.	959,281	848,922	110,359
Ambul. / Rescue	442,688	450,651	-7,963
Jail / Juv.	3,129,135	3,095,470	33,665
Juvenile Court	172,406	160,526	11,880
Inspections	1,368,848	1,301,274	67,574
Fire & Rescue	6,278,951	6,118,304	160,647
Public Comm.	1,277,810	1,126,372	151,438
SUBTOTAL	\$25,481,011	\$23,951,810	\$1,529,201

Budgeted Expenditures by department

PUBLIC WORKS	AMENDED BUDGET	ACTUAL	VARIANCE
Road Admn.	25,475	21,870	3,605
Street Lights	30,340	27,208	3,132
Engineering	468,722	454,366	14,356
Refuse Collection	1,506,015	1,348,400	157,615
Refuse Disposal	415,304	371,531	43,773
Litter Control Grant	14,390	5,518	8,872
Maintenance Admn.	569,534	507,898	61,636
County Ofc. Bldg.	1,236,619	891,837	344,782
Animal Shelter	515,148	449,367	65,781
SUBTOTAL	\$4,781,547	\$4,077,995	\$703,552

Budgeted Expenditures by department

HEALTH / WELFARE	AMENDED BUDGET	ACTUAL	VARIANCE
Local Health Dept.	347,456	323,639	23,817
Ch. 10 Board	416,029	416,029	0
Social Services	6,117,935	5,724,802	393,133
Area on Aging	79,647	79,647	0
Prop. Tax Relief	480,000	450,174	29,826
SUBTOTAL	\$7,441,067	\$6,994,291	\$446,776

Budgeted Expenditures by department

COMMUNITY COLLEGE	AMENDED BUDGET	ACTUAL	VARIANCE
Community College	73,847	73,847	0
SUBTOTAL	\$73,847	\$73,847	\$0
PARKS, REC. & CULTURAL			
Parks/Rec. Admn.	674,862	597,406	77,456
Parks Maintenance	899,858	877,258	22,600
RecCtr/Playgrnds	2,257,007	2,067,365	189,642
Clearbrook Park	419,034	366,297	52,737
Sherando Park	447,738	406,930	40,808
Regional Library	1,047,525	1,047,525	0
SUBTOTAL	\$5,746,024	\$5,362,781	\$383,243

Budgeted Expenditures by department

COMMUNITY DEVELOPMENT	AMENDED BUDGET	ACTUAL	VARIANCE
Planning	1,529,777	1,389,626	140,151
EDC	819,214	610,446	208,768
Zoning Board	6,320	0	6,320
Building Appeals	550	18	532
NSV Reg. Comm.	31,065	31,065	0
Gypsy Moth	241,175	61,562	179,613
Soil & Water	337,556	238,014	99,542
Agriculture	208,549	191,523	17,026
SUBTOTAL	\$3,174,206	\$2,522,254	\$651,952

Budgeted Expenditures by department

TRANSFERS	AMENDED BUDGET	ACTUAL	VARIANCE
School Transfers	75,395,962	72,257,955	3,138,007
County Debt	2,704,711	2,704,711	0
Other	456,691	0	456,691
SUBTOTAL	\$78,557,364	\$74,962,666	\$3,594,698
GRAND TOTAL	\$137,000,280	\$128,168,574	\$8,831,706

Now what.....

Preparation will begin in 45 days for the FY2011 Budget. We know that the State is going to cut additional funds to localities in FY 2010. We know that stimulus funds will be less, if any, for FY 2011.

Staff recommends that the current level of Fund Balance be retained for funding for the FY 2011 Budget.



Frederick County Public Schools

Executive Director of Finance

Visit us at www.frederick.k12.va.us

e-mail: fryel@frederick.k12.va.us

TO: School Board Members
THROUGH: Patricia Taylor, Superintendent of Schools *P.T.*
FROM: Lisa K. Frye, Executive Director of Finance *Lisa K. Frye*
DATE: September 8, 2009
SUBJECT: **Financial Reports for Fiscal Year 2008-2009**

Attached are the year-end financial reports for fiscal year 2008-2009. As of the date of this report, the financials are unaudited. Included are the statements of operations for all funds managed by the school system.

Table of Contents

<u>Fund</u>	<u>Report</u>	<u>Financial Statement</u>
School Operating Fund	Page 2	Page 16
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Frederick County Public Schools
 Financial Reports for All Funds
 Fiscal Year 2008-2009

School Operating Fund Refer to Financial Statement Page 16

The FY 2009 brought many financial challenges and consequences, many of which were beyond the control of local school divisions. In addition to the economic events of the year across the nation, the Commonwealth of Virginia, as well as our local community, experienced significant variations in both revenue and expense budgets. This report summarizes the key issues, which have impacted the remaining balance significantly.

Fiscal Year 2009 school operating fund revenues exceeded expenditures and encumbrances by \$2,835,778.63 for the fiscal year. However, obligations of \$52,338.68 for miscellaneous, restricted grant receipts reduce the balance to an unobligated surplus of \$2,783,439.95. This represents 2.07% of the total \$134,365,851.61 operating budget.

Budget Factor		Budget Variance						
1	State Aid Public Education-Lottery Proceeds	\$0.3 million less in revenues						
<p>Beginning in August 2008, the Governor warned of potential reductions in state aid to education. The threat of reductions existed throughout the winter and became a reality in the final General Assembly actions. Public education funding was preserved in FY 2009 with the exception of reduced lottery distributions and declining sales tax receipts. The chart to the right shows budgeted and actual lottery proceeds.</p>		<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <th>Category</th> <th>Amount</th> </tr> <tr> <td>Budget</td> <td>\$2.1</td> </tr> <tr> <td>Actual</td> <td>\$1.8</td> </tr> </table>	Category	Amount	Budget	\$2.1	Actual	\$1.8
Category	Amount							
Budget	\$2.1							
Actual	\$1.8							
2	Student Enrollment	\$1.5 million less in revenues						
<p>Student enrollment in September 2008 was 322 less than expected.</p>		<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <th>Category</th> <th>Count</th> </tr> <tr> <td>Budget</td> <td>13,218</td> </tr> <tr> <td>Actual</td> <td>12,896</td> </tr> </table>	Category	Count	Budget	13,218	Actual	12,896
Category	Count							
Budget	13,218							
Actual	12,896							
3	Health Insurance Premium Holiday	\$1.6 million savings						
<p>Health insurance premium holiday provided relief to employees and FCPS. This relief to FCPS offset the reduction in state aid due to less than expected students.</p>		<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <th>Category</th> <th>Amount</th> </tr> <tr> <td>Budget</td> <td>\$9.2</td> </tr> <tr> <td>Actual</td> <td>\$7.6</td> </tr> </table>	Category	Amount	Budget	\$9.2	Actual	\$7.6
Category	Amount							
Budget	\$9.2							
Actual	\$7.6							

Budget Factor		Budget Variance										
4	County Government Funding	\$1.6 million less in revenues										
	<p>A reduction in local government funding was announced in November 2008. The operating fund reduction was \$1.6 million less revenue and was offset by lower fuel prices, vacancy freezes, overtime and substitute limitations, reduction in school allotments, and reallocation of local reading and remediation funding</p>	<p>A bar chart with a vertical axis from \$0.0 to \$80.0 in increments of \$10.0. The horizontal axis has two categories: 'Budget' and 'Actual'. The 'Budget' bar reaches the \$76.1 mark, and the 'Actual' bar reaches the \$74.5 mark.</p> <table border="1"> <tr> <th>Category</th> <th>Value</th> </tr> <tr> <td>Budget</td> <td>\$76.1</td> </tr> <tr> <td>Actual</td> <td>\$74.5</td> </tr> </table>	Category	Value	Budget	\$76.1	Actual	\$74.5				
Category	Value											
Budget	\$76.1											
Actual	\$74.5											
5	State Sales Tax Receipts	\$0.4 million less in revenues – net of basic aid										
	<p>Sales tax estimates provided by the state declined multiple times throughout the year. Reductions were partially offset by increases in Basic Aid, but only until March 30th. Sales tax collections continued to decline for the remainder of the year. However, the FY 2009 distributions paid after July 2009 were calculated on the new 2008 triennial census data, which resulted in a year end unexpected increase for FCPS. The chart to the right shows the resulting difference in projected versus actual receipts.</p>	<p>A line chart with a vertical axis from \$9.0 to \$11.5 in increments of \$0.5. The horizontal axis has four points: 'July '08', 'Dec '08', 'Apr '09', and 'Final'. The line starts at approximately \$11.2 at July '08, drops to about \$10.4 at Dec '08, reaches a low of about \$10.1 at Apr '09, and ends at about \$10.3 at Final.</p> <table border="1"> <tr> <th>Month</th> <th>Value</th> </tr> <tr> <td>July '08</td> <td>\$11.2</td> </tr> <tr> <td>Dec '08</td> <td>\$10.4</td> </tr> <tr> <td>Apr '09</td> <td>\$10.1</td> </tr> <tr> <td>Final</td> <td>\$10.3</td> </tr> </table>	Month	Value	July '08	\$11.2	Dec '08	\$10.4	Apr '09	\$10.1	Final	\$10.3
Month	Value											
July '08	\$11.2											
Dec '08	\$10.4											
Apr '09	\$10.1											
Final	\$10.3											
6	Fuel Prices	\$0.6 million savings										
	<p>Declining fuel prices generated significant savings. The FY 2009 original budget was based on an average of \$3.30 per gallon and was adjusted upward to \$4.20 per gallon average. By December 2008, the year-to-date average was \$2.61. By April, it was \$2.11, and the final year average was \$1.91.</p>	<p>A line chart with a vertical axis from \$0.0 to \$4.0 in increments of \$0.5. The horizontal axis has four points: 'July '08', 'YTD Dec '08', 'YTD Apr '09', and 'Final Avg'. The line starts at \$4.20 at July '08, drops to \$2.61 at YTD Dec '08, further to \$2.11 at YTD Apr '09, and ends at \$1.91 at Final Avg.</p> <table border="1"> <tr> <th>Month</th> <th>Value</th> </tr> <tr> <td>July '08</td> <td>\$4.20</td> </tr> <tr> <td>YTD Dec '08</td> <td>\$2.61</td> </tr> <tr> <td>YTD Apr '09</td> <td>\$2.11</td> </tr> <tr> <td>Final Avg</td> <td>\$1.91</td> </tr> </table>	Month	Value	July '08	\$4.20	YTD Dec '08	\$2.61	YTD Apr '09	\$2.11	Final Avg	\$1.91
Month	Value											
July '08	\$4.20											
YTD Dec '08	\$2.61											
YTD Apr '09	\$2.11											
Final Avg	\$1.91											
7	Kindergarten Funding	\$0.5 million more in revenues										
	<p>Additional kindergarten funding was received due to staffing ratios. Budgeted state SOQ revenues were based on half-day funding. FCPS staffing services provided to kindergarten students qualified FCPS for increased funding.</p>	<p>A bar chart with a vertical axis from \$0.0 to \$6.0 in increments of \$1.0. The horizontal axis has two categories: 'Budget' and 'Actual'. The 'Budget' bar reaches the \$4.5 mark, and the 'Actual' bar reaches the \$5.0 mark.</p> <table border="1"> <tr> <th>Category</th> <th>Value</th> </tr> <tr> <td>Budget</td> <td>\$4.5</td> </tr> <tr> <td>Actual</td> <td>\$5.0</td> </tr> </table>	Category	Value	Budget	\$4.5	Actual	\$5.0				
Category	Value											
Budget	\$4.5											
Actual	\$5.0											

Budget Factor		Budget Variance										
8	Retiree Leave Payout Benefit	\$0.4 million savings										
	Voluntary severance program generated savings in budgeted leave payments. Participating retirees will receive the benefit in their severance payments, which is budgeted to be funded by FCPS during FY 2010, FY 2011, and FY 2012.	<p>A bar chart comparing Budget and Actual values. The y-axis ranges from \$0.0 to \$0.7. The Budget bar is at \$0.6 and the Actual bar is at \$0.2.</p> <table border="1"> <tr><th>Category</th><th>Value</th></tr> <tr><td>Budget</td><td>\$0.6</td></tr> <tr><td>Actual</td><td>\$0.2</td></tr> </table>	Category	Value	Budget	\$0.6	Actual	\$0.2				
Category	Value											
Budget	\$0.6											
Actual	\$0.2											
9	NREP Program Changes & State Aid	\$0.3 million cost savings \$0.1 million more in revenue										
	NREP program changes and state reimbursement rates assisted local budgets. Program changes resulted in position savings, which accounts for \$0.3 million in cost savings to FCPS. An increase in the state reimbursement rates for the regional program students provided \$0.1 million in additional revenue to FCPS.	<p>A bar chart comparing Budget and Actual costs and revenues. The y-axis ranges from \$0.0 to \$3.0. Budget Cost is \$2.7, Budget Revenue is \$0.8, Actual Cost is \$2.4, and Actual Revenue is \$0.9.</p> <table border="1"> <tr><th>Category</th><th>Value</th></tr> <tr><td>Budget Cost</td><td>\$2.7</td></tr> <tr><td>Budget Revenue</td><td>\$0.8</td></tr> <tr><td>Actual Cost</td><td>\$2.4</td></tr> <tr><td>Actual Revenue</td><td>\$0.9</td></tr> </table>	Category	Value	Budget Cost	\$2.7	Budget Revenue	\$0.8	Actual Cost	\$2.4	Actual Revenue	\$0.9
Category	Value											
Budget Cost	\$2.7											
Budget Revenue	\$0.8											
Actual Cost	\$2.4											
Actual Revenue	\$0.9											
10	Wage and Benefit Expenditures	\$0.9 million savings										
	Additional wage savings in teacher substitutes, support staff overtime and part-time expenses, supplements, and vacancies. The stack chart to the right attempts to show the relationship of the savings generated in this category – less than 1%.	<p>A stacked bar chart comparing Budget and Actual expenditures. The y-axis ranges from \$0.0 to \$100.0. Budget total is \$98.6 and Actual total is \$97.7. The legend includes Supplements \$0.1 m, Substitutes \$0.4 m, OT/PT \$0.1 m, and Wages \$0.3 m.</p> <table border="1"> <tr><th>Category</th><th>Value</th></tr> <tr><td>Budget Total</td><td>\$98.6</td></tr> <tr><td>Actual Total</td><td>\$97.7</td></tr> </table>	Category	Value	Budget Total	\$98.6	Actual Total	\$97.7				
Category	Value											
Budget Total	\$98.6											
Actual Total	\$97.7											
11	School and Departmental Savings	\$0.6 million savings										
	Division actions for conservation, fund balance accumulation, and spending awareness generated a \$0.6 million savings.	<p>A bar chart comparing Budget and Actual savings. The y-axis ranges from \$0.0 to \$16.0. The Budget bar is at \$14.6 and the Actual bar is at \$14.0.</p> <table border="1"> <tr><th>Category</th><th>Value</th></tr> <tr><td>Budget</td><td>\$14.6</td></tr> <tr><td>Actual</td><td>\$14.0</td></tr> </table>	Category	Value	Budget	\$14.6	Actual	\$14.0				
Category	Value											
Budget	\$14.6											
Actual	\$14.0											

The pages that follow describe in more detail the revenue and expenditure variances as depicted in the financial statements. Please refer to the respective financial statement as you proceed through the text.

School Operating Fund – Continued

Revenue Variances

Revenues and transfers in the school operating fund for the fiscal year totaled \$132,191,025.35. This amount is \$2,174,826.26 less than the ending budget balance of \$134,365,851.61 and is explained in the following paragraphs regarding each source of funds.

Revenue from Local Sources [line 1]

- Funds received from miscellaneous sources were less than the amount projected by \$100,331. This category of revenue includes fees and charges to students and the public as well as billings to other agencies. It also includes projected revenue from gifts and donations.

Revenue from the Commonwealth [line 2]

- State funds received were less than the current amount budgeted by \$1,511,268. This variance is primarily due to less than expected student membership. Enrollment in September 2008 was 12,896 which was less than budget by 322 students. The reduction in state funding due to fewer students was somewhat offset by additional state funds received for qualifying kindergarten staffing ratios. Also, sales tax receipts are included in this variance.

Revenue from the Federal Government [line 3]

- Federal funds received were \$563,227 less than budgeted during the fiscal year. Federally-funded programs including such grants as Titles I, II, III, IV, V, and VI-B, as well as vocational and regional adult education grants are budgeted in this category. The fiscal year for these federal grants extends beyond the local June 30th fiscal year, and any remaining grant balances for active grants are eligible for expenditure in the next fiscal year. This variance does not contribute to or reduce the remaining unobligated surplus.

Expenditure Variances

Expenditures and encumbrances in FY 2009 for the school operating fund totaled \$129,355,246.72, which is \$5,010,604.89 less than the adjusted budget balance of \$134,365,851.61. The key components of this variance are shown in the following list. The categorical variances are described in the subsequent text.

- Health insurance premium holiday – \$1.6 million
- Wage savings in substitutes, overtime, part-time supplements, and vacancies – \$.9 million
- Leave payout for employees participating in the severance program and for those choosing not to retire – \$.4 million
- Residual fuel savings due to average price decrease – \$.6 million
- Remaining grant awards to be carried forward – \$.6 million
- School and departmental savings – \$.6 million
- NREP program savings – \$.3 million

Instruction [line 8]

- This function includes costs associated with classroom instruction, student support services, library and media services, instructional support services, and school administrative offices. Of the \$3,468,120 positive variance in this category, the health insurance premium holiday savings account for about one-half of the total variance. The positive personnel service variance, which accounts for about one-fourth of the categorical variance, was due to additional savings realized in substitutes, part-time labor, and vacancies. The next largest portion of the variance is attributable to the remaining appropriation for reimbursable programs. This variance does not reflect funds received and not spent. Rather, the available grant balance will be carried forward by the awarding agency. As stated earlier, this variance has no effect on the unobligated surplus in the operating fund and is not part of local dollars. The grants will be fully expended by the end of the grant period. Also, the NREP savings are reflected in this category under the Payment to Joint Operations line, and a large portion of the school and departmental savings are included under the Material and Supplies line.

School Operating Fund – Continued

Administration, Attendance and Health [line 9]

- This function includes costs associated with the health services as well as the executive, finance, public information, human resources, and other administrative departments. A positive variance of \$228,172 was realized, the largest portion due to the health insurance premium holiday. Additional savings were realized in departmental budgets primarily due to reduced recruiting expenses, lower than expected publication expenditures, and staff turnover savings.

Transportation [line 10]

- This function includes costs associated with transporting students and maintaining school buses. A \$1,096,852 positive variance in the transportation budget was realized and primarily was due to significant savings in vehicle fuel costs. The fuel variance is notable due to the dramatic changes in the fuel prices at the national, state, and local levels. At the beginning of the fiscal year, the cost per gallon was \$4.16. Prices continually declined to a low of \$1.27. The annual average resulted in \$1.91 per gallon, which generated \$.9 million in savings overall, some of which was returned to the county to offset the county's revenue shortfall. Another significant portion of the variance was due to the health insurance premium holiday. Additionally, there was some savings realized in personnel turnover throughout the year.

Operations and Maintenance [line 11]

- This function includes costs associated with maintaining the division's buildings and grounds. Utility expenses are key components of this function. A \$157,301 positive variance was realized in this function. The health insurance premium holiday, lower grounds maintenance costs, and staff turnover savings contributed to this variance.

Facilities [line 12]

- This function includes costs associated with planning for division facilities. The \$17,814 positive variance is due to the timing and scoping of upcoming capital improvement projects. These funds were not used during the fiscal year.

Technology [line 13]

- This function includes costs associated with division technology, whether for instructional, administrative, or operational categories. This function was recently created by the General Assembly; therefore, these types of expenditures incurred in previous years are reflected in the associated function area. The \$41,950 positive variance is due to the health insurance premium holiday and the receipt of eRate funds, which must be carried forward to the next fiscal year.

REVENUE OVER EXPENDITURES [line 16] \$2,835,778.63

LESS - OBLIGATED FUNDS [line 17] (\$ 52,338.68)

- \$39,318.02 in remaining regional adult education programs
 - \$ 1,301.21 in remaining autism grant funds
 - \$ 9,755.39 in remaining eRate funds
 - \$ 1,964.06 in remaining Career Switcher funds
- These funds will be appropriated in FY 2010 for the specified programs.

RESULT – AN UNOBLIGATED SURPLUS [line 18] \$2,783,439.95

- \$2,783,439.95 is the unobligated surplus, which represents the remaining local funds available for consideration for appropriation in FY 2010. Of this amount, \$1.9 million has been requested as of this date for appropriation in FY 2010 for use toward the voluntary severance program cost.

The food service operation finished the year with a surplus of \$175,745, which increases the fund balance to \$1,149,518. Fund balance includes inventory valuation. The surplus is primarily due to the health insurance premium holiday, use of USDA commodities, and lower than budgeted labor costs.

1,422,057 lunches and 225,666 breakfasts were served throughout the 2008-2009 school year, which were 83,342 less meals than expected due to lower than expected student membership. The lunch prices for a full meal were \$2.00 for elementary, \$2.25 for middle, and \$2.25 regular lunch/\$2.35 pizza lunch for high school students. Other items were sold on an a la carte basis.

Revenue Variances:

Compared to budget, revenues were less than expected by \$190,667. The variance is the net result of four main components: interest revenue, lunch sales, breakfast sales, and federal meal reimbursement through the National School Lunch Program.

Lower than expected student enrollment and fewer full priced lunch participants caused \$187,386 less lunch and breakfast revenue than was planned. Revenue from adults and a la carte sales were \$78,525 less than expected. Federal revenues exceeded expectations by \$77,390 due to the higher number of free and reduced priced meals served even though student membership was lower than expected. The percentage of students eligible for free and reduced-priced meals increased over FY 2008. 26.6% of students were eligible for free or reduced priced meals as of June 2009 as opposed to 24.2% in June 2008.

Interest earnings and other miscellaneous revenue account for a negative variance of \$2,146.

Expenditure Variances:

Expenditures were \$416,369 less than expected. Salaries and benefits were \$153,854 less than expected primarily due to savings in personnel turnover, vacancies, overtime, substitute use, and the group health insurance premium holiday. 53% of the food service operation is labor cost.

The division food service operation produced an average 14.45 meals per labor hour (MPLH) – 10,027 equivalent meals daily. Food and supplies cost was \$135,920 less than expected due to fewer meals served and at a lower than expected cost per meal. Utility, travel, and other miscellaneous expenses were \$120,866 less than expected, and other costs such as capital outlay and contracted services were \$5,728 less than planned.

School Textbook Fund *Refer to Financial Statement Page 18*

The textbook fund finished the year with an increase of \$1,065,998 in the fund balance to \$2,656,989. Receipts include state funding and required local funding for the provision of textbooks to students free of charge. The fund balance is accumulated over time and is used to support the year-to-year disbursements driven by textbook adoption requirements. For FY 2009, textbook purchases were planned for health, science, English, and algebra. However, significant savings were realized since the number of textbooks purchased were less than planned due to less students, adjusted curriculum needs, and delayed adoptions.

School Capital Project Fund*Refer to Financial Statement Page 19*

The school capital project fund is a separate fund designated for the purchase of capital items that are not provided for in the annual school operating fund. Appropriation was made for carryover funds from FY 2008 into this fiscal year. During the year, expenditures and encumbrances totaled \$765,326 for various major maintenance projects including roof replacements at Apple Pie Ridge Elementary School and Indian Hollow Elementary School, improvements to the athletic field at Sherando High School, ADA compliance requirements at D.J. Howard Technical Center, and the annex building at the school administration site.

The remaining balance at year end is \$114,469 and is designated for the remaining expenditures associated with the annex to the division administration building. No unencumbered carry-forward funds were anticipated in FY 2010; therefore, the remaining balance will need to be requested for appropriation by the board of supervisors.

The active construction projects for FY 2009 were:

- the final closing costs for Gainesboro Elementary School,
- the final construction, furniture, and equipment costs for Greenwood Mill Elementary School,
- remaining renovation of Apple Pie Ridge Elementary School, and
- funding for land acquisition for a new transportation facility and a replacement middle school.

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

Gainesboro Elementary School:

Beginning project amount	\$18,475,000.00
Expenditures through June 30, 2009	(18,275,493.25)
O/S Encumbrances @ June 30, 2009	(101,190.85)
Remaining project balance	<u>\$ 98,315.90</u>

Cash received – bond proceeds	\$15,704,265.00
Cash received – premium proceeds	584,374.35
Cash received – interest earnings	497,901.03
Cash received- other projects	1,629,055.94
Cash disbursed for project	(18,275,493.25)
Cash/ A/P balance as of June 30, 2009	<u>\$ 140,103.07</u>

Apple Pie Ridge Elementary School Renovation:

Beginning project amount	\$ 1,000,000.00
Expenditures through June 30, 2009	(653,795.94)
Remaining project balance	<u>\$ 346,204.06</u>

Cash received – bond proceeds	\$ 933,430.00
Cash received – premium proceeds	66,230.02
Cash received – interest earnings	11,052.49
Cash disbursed for project	(653,795.94)
Cash transferred to GMES project	(356,916.57)
Cash/ A/P balance @June 30, 2009	<u>\$ 0.00</u>

Replacement FCMS:

Beginning project amount	<u>\$ 2,000,000.00</u>
Remaining project balance	<u>\$ 2,000,000.00</u>

Cash received - bond proceeds	\$ 1,868,205.00
Cash received – premium proceeds	\$ 132,555.49
Cash received – interest earnings	\$ 22,120.91
Cash disbursed for project	\$ 0.00
Accounts Payable @ June 30, 2009	\$ 0.00
Cash balance @June 30, 2009	<u>\$ 2,022,881.40</u>

Greenwood Mill Elementary School:

Beginning project amount	\$23,200,000.00
Expenditures through June 30, 2009	(20,452,028.79)
O/S Encumbrances @ June 30, 2009	(1,695,926.32)
Remaining project balance	<u>\$ 1,052,044.89</u>

Cash received – bond proceeds	\$18,300,160.00
Cash received – premium proceeds	975,233.51
Cash received – interest earnings	196,458.31
Cash received – other projects	356,916.57
Cash disbursed for project	(19,706,733.64)
Accounts Payable @ June 30, 2009	(745,295.15)
Cash/ A/P balance as of June 30, 2009	<u>\$ (623,260.40)</u>

Transportation Facility:

Beginning project amount	\$ 2,000,000.00
Expenditures through June 30, 2009	(542,142.29)
O/S Encumbrances @ June 30, 2009	(0.00)
Remaining project balance	<u>\$ 1,457,857.71</u>

Cash received - bond proceeds	\$ 1,868,205.00
Cash received – premium proceeds	132,555.49
Cash received – interest earnings	22,120.91
Cash disbursed for project	(542,142.29)
Cash balance @June 30, 2009	<u>\$ 1,480,739.11</u>

Collective encumbrance amounts and remaining project amounts will be appropriated in the next fiscal year.

Debt Service Fund

Refer to Financial Statement Page 21

The year-end balance in the debt service fund is \$49,800. The fund balance was generated from lower than expected interest payments and bond charges. The fund balance is planned to be used to offset local share of debt service in the next fiscal year.

One new debt issue of \$5.72 million was approved during FY 2009 and designated for construction costs for Greenwood Mill Elementary School. As of June 30, 2009, there were 37 active debt issues. The total principal and interest payments, along with the management fees for the debt issues, totaled \$14,656,454.13.

A summary of the outstanding indebtedness is shown below.

Outstanding debt at June 30, 2008	\$ 124,224,050
New debt incurred during FY 2009	5,720,000
Principal payments on existing debt during FY 2009	<u>(8,881,371)</u>
Outstanding debt at June 30, 2009	\$ 121,062,679

Insurance Reserve Fund

Refer to Financial Statement Page 22

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 claim expense and health care utilization is prepared by the insurance carrier. Premiums are set within the projected range.

The year-end balance in the insurance reserve fund decreased by \$1,499,904 to a balance of \$2,530,542. This decrease is the net result of two significant factors: a two-month premium holiday for all participants, which accounted for approximately \$2.2 million less in revenues collected, and another year of lower than expected claims experience. The premium holiday was funded by previous years' surpluses generated from lower than expected health claims. Medical and dental claims for FY 2009 were \$12,691,412, below the expected level of \$13,488,531. Column [e] shows the current year activity compared to expected and maximum levels shown in columns [c] and [d].

The fund balance equates to approximately two and one-half months of claims activity. Columns [f] and [g] provide a range of activity projected for FY 2010. The importance of maintaining an adequate fund balance is exhibited by the expected future activity. However, a premium holiday for employees may be considered as it is a viable way to return the funds to the employee and employer and has been a past practice of the school division. Providing a premium holiday is a direct and positive reward for a year in which claims are less than expected.

Northwestern Regional Education Program (NREP) Funds *Refer to Financial Statement Page 23*

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 severe and profound disabled students, emotionally disturbed students, multiple-handicapped 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 \$4,175,521 and were \$761,398 less than budgeted. This amount represents the FY 2008 surplus of \$568,976 and a FY 2009 estimated surplus of \$213,008 credited back to the three localities during FY 2009, as well as interest earnings of \$20,586. Additional program savings generated a residual surplus of \$373,616 at year end, which will be credited back to the localities in FY 2010. The additional surplus was generated from the health insurance premium holiday and vacancy savings due to program changes.

The NREP textbook fund concluded the year with a fund balance of \$42,630. The fund balance is accumulated over time and is used to support the year-to-year disbursements driven by textbook adoption requirements. The upcoming fiscal year plans for the use of most, if not all, of this fund balance for the purchase of new adoptions, enrollment growth, and consumable materials.

Consolidated Services Fund

Refer to Financial Statement Page 24

The consolidated services fund accounts for the transaction activity associated with the operation and maintenance of county buildings serviced by the school buildings and grounds department. The fund also accounts for the services provided to the Handley Regional Library. Billings to both agencies totaled \$21,262.04. The FY 2009 fund balance is \$748, which can be returned to the county's general fund or can be carried forward for future fund activity.

The other funds maintained by the school system include four trust funds. The fund activity includes interest postings and fund transfers. Fund balances are brought forward each year into the next fiscal period.

Olin Larrick Trust Fund

This fund accounts for funds provided through a private donor. The corpus is non-expendable. Investment earnings on fund assets may be used to provide a scholarship to a deserving student of the Frederick County, Virginia schools. The fund balance as of June 30, 2009, is \$2,104.

Laura Bates Trust Fund

This fund accounts for funds provided by a private donor. The corpus is non-expendable. Investment earnings on fund assets may be used to construct a nondenominational chapel at Middletown School. The fund balance as of June 30, 2009, is \$12,342.

Harriet S. Sides Trust Fund

This fund accounts for funds provided through a private donor. The corpus is non-expendable. Investment earnings on fund assets may be used to purchase textbooks for indigent students of the Frederick County school system. The fund balance as of June 30, 2009, is \$9,381.

Armstrong Foundation Scholarship Fund

This fund accounts for funds provided by the Armstrong Foundation. The corpus is non-expendable. Investment earnings on fund assets are used to provide scholarships to deserving students of the Frederick County, Virginia schools. The fund balance as of June 30, 2009, is \$178,850.

Frederick County Public Schools
School Operating Fund
 Year Ended June 30, 2009

	[a] 2006-07 Actual*	[b] 2007-08 Actual*	[c] 2008-09 Original Budget	[d] 2008-09 Adjusted Budget	[e] 2008-09 Actual*	[f] Variance from Adj. Budget
REVENUES:						
[1] Revenue from Local Sources	\$ 925,822	\$ 1,003,447	\$ 981,218	\$ 1,011,947	\$ 911,616	\$ (100,331)
[2] Revenue from Commonwealth	57,884,596	62,338,816	66,132,120	66,437,189	64,925,921	(1,511,268)
[3] Revenue from Federal Government	4,110,502	3,969,752	4,448,277	4,445,048	3,881,821	(563,227)
[4] Transfers- Encumbrances from prior year	179,873	147,406	-	471,260	471,260	-
[5] Carry-over Transfers	21,655	115,849	-	378,265	378,265	-
[6] Local Funds -Board of Supervisors	58,303,146	62,996,099	63,472,093	61,622,143	61,622,143	-
[7] TOTAL REVENUES	\$ 121,425,594	\$ 130,571,369	\$ 135,033,708	\$ 134,365,852	\$ 132,191,026	\$ (2,174,826)
EXPENDITURES:						
[8] Instruction	\$ 95,349,295	\$ 102,501,343	\$ 102,347,361	\$ 101,411,456	\$ 97,943,336	\$ 3,468,120
a Personal Services	65,154,744	68,973,189	70,195,445	70,037,973	69,236,343	801,630
b Employee Benefits	20,721,276	22,732,800	23,396,977	23,321,913	21,700,205	1,621,708
c Purchased Services	1,579,256	2,236,015	2,198,791	2,063,033	1,587,867	475,166
d Other Charges	741,447	734,356	817,187	800,834	726,687	74,147
e Materials & Supplies	2,791,610	2,951,209	2,204,627	1,797,305	1,608,529	188,776
f Payment to Joint Operations	2,905,434	3,154,684	3,335,020	3,097,579	2,808,515	289,064
g Equipment/Capital Outlay	1,455,528	1,719,090	199,314	292,819	275,190	17,629
[9] Administration, Attendance & Health	\$ 6,445,599	\$ 6,302,081	\$ 5,369,441	\$ 5,415,472	\$ 5,187,300	\$ 228,172
a Personal Services	4,178,756	4,324,540	3,735,662	3,772,098	3,727,477	44,621
b Employee Benefits	1,266,658	1,360,623	1,202,711	1,218,778	1,113,120	105,658
c Purchased Services	753,006	331,268	206,060	225,790	182,182	43,608
d Other Charges	71,550	79,491	80,385	78,498	63,640	14,858
e Materials & Supplies	106,456	134,986	139,123	114,093	100,166	13,927
f Equipment/Capital Outlay	69,173	71,173	5,500	6,215	715	5,500
[10] Pupil Transportation Services	\$ 7,543,557	\$ 8,197,829	\$ 8,814,131	\$ 8,782,547	\$ 7,685,695	\$ 1,096,852
a Personal Services	3,827,100	3,995,019	4,163,899	4,140,478	3,975,038	165,440
b Employee Benefits	1,644,820	1,725,152	2,022,946	2,020,814	1,721,833	298,981
c Purchased Services	69,807	88,636	117,352	133,515	116,943	16,572
d Other Charges	93,758	85,621	90,634	90,815	83,131	7,684
e Materials & Supplies	888,644	1,378,962	1,527,300	1,487,340	879,724	607,616
f Equipment/Capital Outlay	1,019,428	924,439	892,000	909,585	909,026	559
[11] Operation and Maintenance	\$ 10,331,275	\$ 11,644,081	\$ 12,238,497	\$ 12,480,313	\$ 12,323,012	\$ 157,301
a Personal Services	3,824,739	4,103,104	4,493,093	4,341,520	4,332,679	8,841
b Employee Benefits	1,312,589	1,423,132	1,632,500	1,524,138	1,498,251	25,887
c Purchased Services	1,023,256	1,337,093	1,587,467	1,198,104	1,130,263	67,841
d Other Charges	2,773,867	2,942,955	3,420,499	3,340,786	3,298,280	42,506
e Materials & Supplies	937,305	1,012,511	881,238	804,644	792,418	12,226
f Equipment/Capital Outlay	459,519	825,286	223,700	1,271,121	1,271,121	-
[12] Facilities	\$ 203,927	\$ 302,688	\$ 339,518	\$ 313,310	\$ 295,496	\$ 17,814
a Personal Services	130,456	171,709	188,032	188,082	188,040	42
b Employee Benefits	39,460	55,712	58,986	58,986	56,701	2,285
c Purchased Services	30,742	69,717	78,500	56,845	44,347	12,498
d Other Charges	177	3,200	5,750	5,238	3,748	1,490
e Materials & Supplies	3,092	2,350	8,250	4,159	2,660	1,499
[13] Technology	\$ -	\$ -	\$ 5,289,779	\$ 5,341,164	\$ 5,299,214	\$ 41,950
a Personal Services	-	-	2,632,239	2,620,448	2,611,706	8,742
b Employee Benefits	-	-	828,554	799,352	779,746	19,606
c Purchased Services	-	-	428,886	466,082	462,812	3,270
d Other Charges	-	-	8,500	9,690	9,690	-
e Materials & Supplies	-	-	352,000	464,250	463,952	298
f Equipment/Capital Outlay	-	-	1,039,600	981,342	971,308	10,034
[14] Fund Transfers	\$ 517,662	\$ 517,662	\$ 634,981	\$ 621,590	\$ 621,194	\$ 396
a Other Uses of Funds	517,662	517,662	634,981	621,590	621,194	396
[15] TOTAL EXPENDITURES	\$ 120,391,315	\$ 129,465,684	\$ 135,033,708	\$ 134,365,852	\$ 129,355,247	\$ 5,010,605
[16] REVENUE OVER EXPENDITURES	\$ 1,034,278	\$ 1,105,685	\$ -	\$ (0)	\$ 2,835,779	
[17] Obligated Funds-Grant Receipts Carryforward	87,538	28,265			52,339	
[18] LOCAL FUNDS UNOBLIGATED AT JUNE 30	\$ 946,740	\$ 1,077,420			\$ 2,783,440	
[19] Percentage Surplus of Total Budget	0.77%	0.82%			2.07%	

* Actual fiscal year expenditures includes encumbrances

Frederick County Public Schools
School Cafeteria Fund
Year Ended June 30, 2009

	[a] Actual <u>2006-2007</u>	[b] Actual <u>2007-2008</u>	[c] Adjusted Budget <u>2008-2009</u>	[d] Actual <u>2008-2009</u>	[e] Variance (Over)/Under <u>Adjstd Budget</u>
[1] Beginning Balance July 1*	\$ 1,004,376	\$ 906,540	\$ 750,567	\$ 973,772	
Revenues:					
[2] Interest on Bank Deposits	\$ 43,098	\$ 36,185	\$ 43,098	\$ 19,155	\$ (23,942)
[3] Type A Lunches	1,923,307	1,978,351	2,233,265	2,048,298	\$ (184,966)
[4] Breakfast Program	88,139	98,107	115,571	113,151	\$ (2,420)
[5] All Other Sales and Adults	773,688	818,363	823,127	744,601	\$ (78,525)
[6] Other Receipts	43,184	45,695	47,151	66,666	\$ 19,515
[7] State School Food Payments	66,675	74,609	76,722	79,004	\$ 2,282
[8] Federal Meals Reimbursement	1,239,169	1,387,999	1,533,845	1,611,235	\$ 77,390
[9] Transfers From School Operating		-	-	-	\$ -
[10] Total Revenues	\$ 4,177,260	\$ 4,439,309	\$ 4,872,779	\$ 4,682,112	\$ (190,667)
Expenditures:					
[11] Salaries	\$ 1,702,768	\$ 1,789,807	\$ 1,905,420	\$ 1,803,428	\$ (101,992)
[12] Fringe Benefits	539,726	580,144	642,413	590,551	\$ (51,862)
[13] Contractual Services	19,872	30,615	38,018	40,782	\$ 2,764
[14] Utilities, Travel and Misc	48,052	45,397	169,665	48,798	\$ (120,866)
[15] Food and Supplies	1,904,915	2,013,028	2,122,220	1,986,300	\$ (135,920)
[16] Capital Outlay	59,764	46,521	45,000	36,508	\$ (8,492)
[17] Total Expenditures	\$ 4,275,096	\$ 4,505,511	\$ 4,922,736	\$ 4,506,367	\$ (416,369)
[18] Income Over Expenditures	(97,837)	(66,202)	(49,957)	175,745	
[19] Balance June 30	<u>\$ 906,540</u>	<u>\$ 840,338</u>	<u>\$ 700,610</u>	<u>\$ 1,149,518</u>	

* For FY 2009 Actual, the beginning balance includes inventory valuation.

Frederick County Public Schools
School Textbook Fund
Year Ended June 30, 2009

	[a] 2006-2007 Actual	[b] 2007-08 Actual	[c] 2008-09 Budget	[d] 2008-09 Actual	[e] Variance
[1] Balance July 1	\$ 305,069	\$ 743,355	\$ 1,491,671	\$ 1,590,991	
Revenues:					
[2] Interest on Bank Deposits	24,276	51,785	5,000	42,471	37,471
[3] Sale of Textbooks/ Lost Fees	29,478	12,611	13,500	5,676	(7,824)
Sale of Used Books					-
[4] Misc Revenue	-	-			-
Textbooks Furnished Free					-
[5] State Reimbursements	755,625	777,837	906,609	893,177	(13,432)
[6] Transfers From Other Funds	<u>\$ 518,076</u>	<u>\$ 518,029</u>	<u>\$ 635,131</u>	<u>\$ 621,367</u>	<u>(13,764)</u>
[7] Total Revenues	\$ 1,327,455	\$ 1,360,263	\$ 1,560,240	\$ 1,562,691	\$ 2,451
Expenditures:					
[8] Salaries	\$ 11,277	\$ 19,772	\$ 18,663	\$ 32,165	13,502
[9] Fringe Benefits	\$ 2,647	\$ 4,704	\$ 4,877	\$ 6,952	2,075
[10] Contractual Services			\$ 50,000		(50,000)
[11] Payments to Publishers	<u>875,244</u>	<u>488,152</u>	<u>\$ 2,978,371</u>	<u>\$ 457,576</u>	<u>(2,520,795)</u>
[12] Total Expenditures	\$ 889,169	\$ 512,627	\$ 3,051,911	\$ 496,693	\$ (2,555,218)
[13] Revenues Over (Under) Expenditures	<u>\$ 438,286</u>	<u>\$ 847,635</u>	<u>\$ -</u>	<u>\$ 1,065,998</u>	
[14] Balance June 30	<u>\$ 743,355</u>	<u>\$ 1,590,991</u>		<u>\$ 2,656,989</u>	

Frederick County Public Schools
School Capital Project Fund
Year Ended June 30, 2009

	[a]	[b]	[c]	[d]	[e]
	2006-07 Actual*	2007-08 Actual*	2008-09 Budget	2008-09 Actual*	Variance from Adjusted Budget
[1] Balance July 1 **	\$ 695,819	\$ 446,372	\$ 500,000	\$ 879,795	
Revenues:					
[2] Other Receipts	34,428		-	-	-
[3] Local Funds - Frederick County	1,287,988	1,668,429	379,795	-	(379,795)
[4] Transfers from Other Funds	-	-	-	-	-
Total Revenues	\$ 1,322,417	\$ 1,668,429	\$ 379,795	\$ -	\$ (379,795)
Expenditures:					
[5] Capital Outlay	1,571,864	1,159,807	879,795	562,926	(316,869)
[6] Total Expenditures	\$ 1,571,864	\$ 1,159,807	\$ 879,795	\$ 562,926	\$ (316,869)
[7] Fund Balance June 30	\$ 446,372	\$ 954,994	\$ -	\$ 316,869	
[8] Reserve for Encumbrances	102,190	379,795	-	202,400	
Unreserved Balance June 30	\$ 344,181	\$ 575,199	\$ -	\$ 114,469	

* Actual fiscal year amounts include encumbrances.

** FY2008-09 beginning balance adjusted for return of \$75,199 to county general fund

Frederick County Public Schools
School Constuction Funds
Year Ended June 30, 2009

	[a] <u>Project Budget</u>	[b] <u>Prior Years' Receipts</u>	[c] <u>2008-09 Actual Receipts</u>	[d] <u>Cummulative Project Receipts</u>
Revenues:				
[1] Interest Income		\$ 556,158	\$ 193,496	\$ 749,654
[2] Proceeds from Bond Sale	46,675,000	33,818,611	5,720,000	\$ 39,538,611
[3] Other Receipts		878,742	147,862	\$ 1,026,604
[4] Transfers from Other Projects		1,629,056		\$ 1,629,056
[5] Total Revenues	\$ 46,675,000	\$ 36,882,567	\$ 6,061,358	\$ 42,943,925

	[a] <u>Project Budget</u>	[b] <u>Prior Years' Expenditures</u>	[c] <u>2008-09 Actual</u>	[d] <u>Outstanding Encumbrances</u>	[e] <u>Cummulative Project Expenditures</u>	[f] <u>Remaining Project Balance</u>
Expenditures:						
[6] Gainesboro Elementary School	18,475,000	17,683,364	592,129	101,191	18,376,684	98,316
[7] Greenwood Mill Elementary School	23,200,000	5,185,461	15,266,568	1,695,926	22,147,955	1,052,045
[8] Apple Pie Ridge Renovation*	1,000,000	150,476	503,320	0	653,796	346,204 *
[9] New Transportation Facility	2,000,000	0	542,142	0	542,142	1,457,858
[10] Replacement FCMS	2,000,000	0	0	0	-	2,000,000
[11] Total Expenditures	\$ 46,675,000	\$ 23,019,301	\$ 16,904,159	\$ 1,797,117	\$ 41,720,577	\$ 4,954,423

* Project completed

Frederick County Public Schools
School Debt Service Fund
Year Ended June 30, 2009

	[a]	[b]	[c]	[d]	[e]
	<u>2006-07 Actual</u>	<u>2007-08 Actual</u>	<u>2008-09 Adjusted Budget</u>	<u>2008-09 Actual</u>	<u>Variance from Adjusted Budget</u>
[1] Balance July 1	\$ 55,306	\$ 352,346	\$ 2,429	\$ 30,357	
Revenues:					
[2] State- School Construction	251,633	256,832	255,532	254,710	(822)
[3] State- Lottery Proceeds	1,746,724	1,728,182	1,489,981	1,496,892	6,911
[4] Local Funds - Frederick County	11,853,876	11,792,301	12,926,724	12,924,295	(2,429)
[5] Transfers from Other Funds					
[6] Total Revenues	<u>\$ 13,852,233</u>	<u>\$ 13,777,315</u>	<u>\$ 14,672,237</u>	<u>\$ 14,675,897</u>	<u>\$ 3,660</u>
Expenditures:					
[7] Principal Payments	8,462,162	8,574,207	8,881,371	8,881,371	-
[8] Interest Payments	5,085,681	5,511,747	5,765,866	5,760,433	5,433
[9] Miscellaneous	<u>7,350</u>	<u>13,350</u>	<u>25,000</u>	<u>14,650</u>	<u>10,350</u>
[10] Total Expenditures	<u>\$ 13,555,193</u>	<u>\$ 14,099,304</u>	<u>\$ 14,672,237</u>	<u>\$ 14,656,454</u>	<u>\$ 15,783</u>
[11] Balance June 30	<u><u>\$ 352,346</u></u>	<u><u>\$ 30,357</u></u>	<u><u>\$ 2,429</u></u>	<u><u>\$ 49,800</u></u>	

Frederick County Public Schools
School Health Insurance Reserve Fund
Year Ended June 30, 2009

	[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>2006-07</u>	<u>2007-08</u>	<u>Activity</u>	<u>Claim</u>	<u>2008-09</u>	<u>Activity</u>	<u>Claim</u>	
			<u>2008-09</u>	<u>Liability</u>		<u>2009-2010</u>	<u>Liability</u>	
				<u>2008-09</u>			<u>2009-2010</u>	
[1] Balance July 1	\$ 2,427,169	\$ 3,977,649	\$ 3,977,649	\$ 3,977,649	\$ 4,030,446	\$ 2,530,542	\$ 2,530,542	[1]
Revenues:								
[2] Interest on Bank Deposits	214,032	212,848	100,000	100,000	89,847			[2]
[3] Health Insurance Premiums	10,520,198	11,379,976	13,748,149	13,748,149	11,101,661	14,512,311	14,512,311	[3]
[4] Total Revenues	\$10,734,230	\$ 11,592,824	\$ 13,848,149	\$13,848,149	\$ 11,191,508	\$ 14,512,311	\$ 14,512,311	[4]
Expenditures:								
[5] Contracted Activities	7,304	38,308	50,000	50,000	41,952			[5]
[6] Health Care Claims	9,176,446	10,789,272	12,538,531	13,777,004	11,864,059	13,287,963	14,403,329	[6]
[7] Dental Claims		712,446	900,000	1,000,000	785,401	895,960	1,000,000	[7]
[8] Total Expenditures	\$ 9,183,750	\$ 11,540,027	\$ 13,488,531	\$14,827,004	\$ 12,691,412	\$ 14,183,923	\$ 15,403,329	[8]
[9] Revenues Over (Under) Expenditure:	1,550,480	52,797	359,618	(978,855)	(1,499,904)	328,388	(891,018)	[9]
[10] Balance June 30	<u>\$ 3,977,649</u>	<u>\$ 4,030,446</u>	<u>\$ 4,337,267</u>	<u>\$ 2,998,793</u>	<u>\$ 2,530,542</u>	<u>\$ 2,858,930</u>	<u>\$ 1,639,524</u>	[10]

Frederick County Public Schools
Northwestern Regional Educational Program (NREP)
 Year Ended June 30, 2009

	[a] 2006-07 Actual	[b] 2007-08 Actual	[c] 2008-09 Adjusted Budget	[d] 2008-09 Actual	[e] Variance from Adj. Budget
OPERATING FUND					
Balance at July 1	\$ 169,094	\$ 329,342	\$ 495,837	\$ 569,634	
REVENUES:					
[1] Interest	\$ 39,536	\$ 44,274	\$ -	\$ 20,586	\$ 20,586
[2] Revenue from Commonwealth	26,000	26,000	26,000	26,000	\$ -
[3] Revenue from Federal Government	87,861	16,418	-	-	\$ -
[4] Local Funds -- Frederick County, Winchester City, and Clarke County	4,408,677	4,623,666	4,910,919	4,128,934	\$ (781,985)
[5] TOTAL REVENUES	\$ 4,562,074	\$ 4,710,359	\$ 4,936,919	\$ 4,175,521	\$ (761,398)
EXPENDITURES:					
[6] Instruction	\$ 3,651,403	\$ 3,688,665	\$ 4,013,665	\$ 3,489,224	\$ 524,441
[7] Administration, Attendance & Health	215,515	227,471	234,957	233,941	1,016
[8] Pupil Transportation Services	-	-	-	-	-
[9] Operation and Maintenance	522,174	542,170	600,057	560,864	39,194
[10] Food Services	2,733	1,761	3,500	2,772	728
[11] Fund Transfers/Contingency	10,000	10,000	505,837	10,000	495,837
[12] Technology			74,740	74,739	1
[13] TOTAL EXPENDITURES	\$ 4,401,826	\$ 4,470,067	\$ 5,432,756	\$ 4,371,539	\$ 1,061,217
[14] Balance at June 30	<u>\$ 329,342</u>	<u>\$ 569,634</u>	<u>\$ -</u>	<u>\$ 373,616</u>	

* Actual fiscal year expenditures include outstanding encumbrances at year end.

TEXTBOOK FUND

Balance at July 1	\$ 22,152	\$ 23,963	\$ 20,000	\$ 34,008	
REVENUES:					
[1] Interest	1,044	1,280	0	764	764
[2] Transfers from NREP Operating Fund	10,000	10,000	10,000	10,000	0
[3] Carry-over from Prior Year	0	0	0	0	0
[4] TOTAL REVENUES	\$ 11,044	\$ 11,280	\$ 10,000	\$ 10,764	\$ 764
EXPENDITURES:					
[5] Payments for textbooks	9,232	1,236	30,000	2,142	(27,858)
TOTAL EXPENDITURES	\$ 9,232	\$ 1,236	\$ 30,000	\$ 2,142	\$ (27,858)
[6] Balance at June 30	<u>\$ 23,963</u>	<u>\$ 34,008</u>	<u>\$ -</u>	<u>\$ 42,630</u>	

Frederick County Public Schools
Consolidated Services Fund
Year Ended June 30, 2009

	[a]	[b]	[c]
	<u>2006-07 Actual</u>	<u>2007-08 Actual</u>	<u>2008-09 Actual</u>
Balance July 1	\$ 748	\$ 748	\$ 748
Revenue:			
Interest on Bank Deposits	-	-	-
Billings to Regional Library Board	4,723	5,713	6,781
Billings to County Government	37,026	20,603	14,481
Total Receipts	<u>\$ 41,748</u>	<u>\$ 26,317</u>	<u>\$ 21,262</u>
Expenditures:			
County Office Building:			
Purchased Services	25,421	7,615	5,401
Other Charges[Utilities, Insurance]	1,801	-	-
Materials and Supplies	8,675	11,654	7,988
Old Frederick County Courthouse:			
Purchased Services	1,129	1,252	1,042
Other Charges[Utilities, Insurance]	-	-	-
Materials and Supplies	-	82	50
Bowman Library			
Purchased Services	4,723	5,713	5,990
Other Charges[Utilities, Insurance]	-	-	791
Materials and Supplies	-	-	-
Total Expenditures	<u>\$ 41,748</u>	<u>\$ 26,317</u>	<u>\$ 21,262</u>
Transfers to Other Funds	-	-	-
Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>(0)</u>
Balance June 30	<u><u>\$ 748</u></u>	<u><u>\$ 748</u></u>	<u><u>\$ 748</u></u>

Frederick County Public Schools
Trust Funds
Year Ended June 30, 2009

	[a]	[b]	[c]	[d]
	<u>Larrick Trust</u>	<u>Bates Trust</u>	<u>Sides Trust</u>	<u>Armstrong Foundation Scholarship</u>
Balance July 1	\$2,066	\$12,119	\$9,381	\$231,288
REVENUES:				
Interest Earned	<u>\$38</u>	<u>\$223</u>	<u>\$173</u>	<u>(\$42,388)</u>
TOTAL REVENUES	\$38	\$223	\$173	(\$42,388)
EXPENDITURES:				
Trust Fund Activity				\$10,050
Transfers to Other Funds	<u></u>	<u>\$0</u>	<u>\$173</u>	<u></u>
TOTAL EXPENDITURES	\$0	\$0	\$173	\$10,050
Balance June 30	<u>\$2,104</u>	<u>\$12,342</u>	<u>\$9,381</u>	<u>\$178,850</u>



Division of Court Services
317 South Cameron St.
Winchester, VA 22601

540/665-5633
Fax 540/678-0730

MEMORANDUM

To: John R. Riley, Jr. – County Administrator

From: Scott Anderson – Division of Court Services *DSA*

Date: September 11, 2009

Re: Amended Budgets for Starting Point

Per your instructions, attached are revised budgets for Starting Point under the 2 different scenarios we discussed.

In the first scenario, the residential center closes and the Public Inebriate Center remains open 4 nights per week for a 10-hour shift. Estimated expenses exceed estimated revenue by \$ 5, 156.00

In the second scenario, the residential center remains open and the Public Inebriate Center is open 24 hours a day – 7 days a week. Estimated expenses exceed estimated revenue by \$62, 542.00

By my records, the amount of our reserve funding that has been excess from the Starting Point budgets totals \$97,173.00. We would need the above listed amount (\$62,542.00) to keep the residential center open 24/7.

Please contact me if you have any questions.

cc: Cheryl Shiffler – Finance Department Director

2009 – 2010 Budget Information – Revenues

DEPARTMENT: Division of Court Services – Starting Point Public Inebriate Center **DEPARTMENT CODE:** 2111

Residential Center Closes

<u>Line Item</u>	<u>Funding Source</u>	<u>Self-Generated Revenue</u>	<u>State Revenue</u>	<u>Local Sources</u>	<u>TOTAL</u>
13-1910-01	City of Winchester			90,000	
13-1919-02	Frederick County			40,885	
13-1910-03	Clarke County			3,000	
	PIC Admission Fees	12,000			
					145,885

	-----Prior Years-----		-----Current Year-----		Department Request	FY/2010 Budget Year
	Expenditure FY/2007	Expenditure FY/2008	Amended Budget	Actual On 2008/10		
21110 DETOX CENTER						
021110-1000-000-000 PERSONNEL SERVICES					45,877	
021110-1001-000-002 FACILITIES COORDINATOR	47,948	44,028	45,877	15,292		
021110-1001-000-021 COMPENSATION OF FACILITY SUP						
021110-1001-000-046 FACILITY AIDE	19,654	23,583	24,408	8,136	0	
021110-1001-000-047 FACILITY AIDE	21,530	18,129	20,980		0	
021110-1001-000-048 FACILITY AIDE	24,185	18,220	21,286	7,095	0	
021110-1001-000-049 FACILITY AIDE						
021110-1001-000-051 FACILITY AIDE	21,484	22,450	23,236	7,745	0	
021110-1001-000-052 COMPENSATION OF FACILITY AID	21,484	22,450	23,236	7,745	0	
021110-1001-000-053 FACILITY AIDE						
021110-1001-000-054 SENIOR FACILITY AIDE	24,074	26,448	27,373	9,124	27,373	
021110-1003-000-001 PART-TIME DETOX AIDE	8,060	11,129	10,608	10,181	5,760	
021110-1003-000-002 P/T COMPENSATION OF COOK	2,501	7,980	8,300	2,835	0	
021110-1003-000-003 PART-TIME DETOX AIDE						
021110-1005-000-000 EXTRA HELP/OVERTIME	8,604	14,280	12,500	3,582	8,320	
021110-1099-000-000 MERIT RESERVE						
--PERSONAL SERVICES--	199,524	208,697	217,804	71,735	0	0
FRINGE BENEFITS						
F. I. C. A.	15,019	15,590	17,071	5,394	6,841	
RETIREMENT -- V.S.R.S.	22,580	23,785	25,836	7,466	10,160	
HOSPITAL/MEDICAL PLANS	33,995	38,512	52,941	8,928	15,126	
GROUP INSURANCE	2,034	1,771	1,856	452	733	
WORKER'S COMPENSATION	5,666	5,572	6,173		2,388	
FRINGE BENEFIT RESERVE					0	
--EMPLOYEE BENEFITS--	79,294	85,230	103,877	22,240	0	0
PROFESSIONAL HEALTH SERVICES						
PROFESSIONAL SERVICES - OTHE						
PROFESSIONAL SERVICES - DIR	2,221	2,295	2,345	592	2,345	
PROFESSIONAL SERVICES - OFFI	11,152	12,040	12,398	3,253	12,398	
REPAIR & MAINTENANCE-EQUIPME	528	3,125	500	153	500	
REPAIR & MAINTENANCE-VEHICLE	50	254	300		0	
REPAIR & MAINTENANCE --BUIL	466	525	2,500		600	
MAINTENANCE SERVICE CONTRAC	1,030	1,030	1,200		1,200	
PRINTING AND BINDING	297	171	300	131	300	
ADVERTISING						
OTHER CONTRACTUAL SERVICES	949	1,077	1,100	206	1,100	
FILMS						
--PURCHASED SERVICES--	16,693	20,517	20,643	4,335	0	0
CENTRAL STORES-COPIES						
CENTRAL STORES - GASOLINE	137	195	200	72	0	
--INTERNAL SERVICES--	137	195	200	72	0	0

	-----Prior Years-----		-----Current Year-----		-----FY/2010 Budget Year-----		
	Expenditure FY/2007	Expenditure FY/2008	Amended Budget	Actual On 2008/10	Projected Expenditure	Department Request	County Admin Recommends Budget
021110-5101-000-000	2,571	2,449	3,500	1,269		1,800	
021110-5102-000-000	2,426	2,540	3,000	234		1,800	
021110-5103-000-000	2,006	1,793	2,000	491		1,200	
021110-5204-000-000	324	318	500	23		320	
021110-5301-000-000	77	65	100			100	
021110-5302-000-000	565	563	600			600	
021110-5305-000-000	293	297	325			0	
021110-5308-000-000	883	964	800			900	
021110-5401-000-000	970	1,186	900	131		800	
021110-5402-000-000	24,910	23,369	25,000	6,746		0	
021110-5404-000-000	569	997	800	92		100	
021110-5405-000-000	4,141	2,395	4,000	406		1,200	
021110-5406-000-000	84	144	300	40		0	
021110-5407-000-000	334	450	500	46		120	
021110-5408-000-000		48	50			0	
021110-5410-000-000							
021110-5411-000-000							
021110-5413-000-000			1,000			600	
021110-5506-000-000		491					
021110-5801-000-000		99					
021110-5806-000-000							
021110-5810-000-000	-86						
--OTHER CHARGES-----	40,067	38,168	43,375	9,478	0	9,540	0
021110-8001-000-000							
021110-8002-000-000							
021110-8007-000-000	768						
--CAPITAL OUTLAY-----	768	0	0	0	0	0	0
021110-9001-000-000	456	421	500	59		480	
--OTHER USES OF FUNDS--	456	421	500	59	0	480	0
--DEPARTMENT TOTAL--	336,939	353,228	386,399	107,919	0	151,041	0

2009 – 2010 BUDGET INFORMATION – REVENUES

DEPARTMENT: Division of Court Services – Starting Point Public Inebriate Center DEPARTMENT CODE: 2111

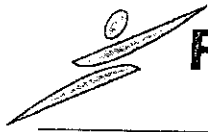
Residential Center Remains in Operation

<u>Line Item</u>	<u>Funding Source</u>	<u>Self-Generated Revenue</u>	<u>State Revenue</u>	<u>Local Sources</u>	<u>TOTAL</u>
13-1910-01	City of Winchester			90,000	
13-1910-02	Frederick County			40,885	
13-1910-03	Clarke County			3,000	133,885
13-1603-01	VA Dept. of Corrections		6,000		6,000
13-1603-10	Per Diem Fees	49,140			
13-1910-15	Drug Testing Fees	1,200			
	PIC Admission Fees	12,000			
					<u>62,340</u>
				Total	202,225

	---Prior Years---		---Current Year---		Projected Expenditure	Department Request	FY/2010 Budget Year --- County Admin Adopted Recommendations Budget
	Expenditure FY/2007	Expenditure FY/2008	Amended Budget	Actual On 2008/10			
21110 DETOX CENTER							
021110-1000-000-000 PERSONNEL SERVICES	47,948	44,028	45,877	15,292		45,877	
021110-1001-000-002 FACILITIES COORDINATOR	19,654	23,583	24,408	8,136		24,408	
021110-1001-000-021 COMPENSATION OF FACILITY SUP	21,530	18,129	20,980			0	
021110-1001-000-046 FACILITY AIDE	24,185	18,220	21,286	7,095		0	
021110-1001-000-047 FACILITY AIDE							
021110-1001-000-048 FACILITY AIDE							
021110-1001-000-049 FACILITY AIDE							
021110-1001-000-051 FACILITY AIDE	21,484	22,450	23,236	7,745			
021110-1001-000-052 COMPENSATION OF FACILITY AID	21,484	22,450	23,236	7,745		23,236	
021110-1001-000-053 FACILITY AIDE							
021110-1001-000-054 SENIOR FACILITY AIDE	24,074	26,448	27,373	9,124		27,373	
021110-1003-000-001 PART-TIME DETOX AIDE	8,060	11,129	10,608	10,181		16,160	
021110-1003-000-002 P/T COMPENSATION OF COOK	2,501	7,980	8,300	2,835		0	
021110-1003-000-003 PART-TIME DETOX AIDE							
021110-1005-000-000 EXTRA HELP/OVERTIME	8,604	14,280	12,500	3,582		3,993	
021110-1099-000-000 MERIT RESERVE							
--PERSONAL SERVICES--	199,524	208,697	217,804	71,735	0	141,047	0
021110-2000-000-000 FRINGE BENEFITS	15,019	15,590	17,071	5,394		11,145	
021110-2001-000-000 F. I. C. A.	22,580	23,785	25,836	7,466		16,606	
021110-2002-000-000 RETIREMENT -- V.S.R.S.	33,995	38,512	52,941	8,928		30,352	
021110-2005-000-000 HOSPITAL/MEDICAL PLANS	2,034	1,771	1,856	452		1,197	
021110-2006-000-000 GROUP INSURANCE	5,666	5,572	6,173			3,761	
021110-2011-000-000 WORKER'S COMPENSATION						500	
021110-2099-000-000 FRINGE BENEFIT RESERVE							
--EMPLOYEE BENEFITS--	79,294	85,230	103,877	22,240	0	63,561	0
021110-3001-000-000 PROFESSIONAL HEALTH SERVICES							
021110-3002-000-000 PROFESSIONAL SERVICES - OTHE							
021110-3002-000-001 PROFESSIONAL SERVICES - DIR	2,221	2,295	2,345	592		2,345	
021110-3002-000-002 PROFESSIONAL SERVICES - OFFI	11,152	12,040	12,398	3,253		12,854	
021110-3004-000-001 REPAIR & MAINTENANCE-EQUIPME	528	3,125	500	153		500	
021110-3004-000-002 REPAIR & MAINTENANCE-VEHICLE	50	254	300			300	
021110-3004-000-003 REPAIR & MAINTENANCE -- BUIL	466	525	2,500			600	
021110-3005-000-000 MAINTENANCE SERVICE CONTRAC	1,030	1,030	1,200			1,200	
021110-3006-000-000 PRINTING AND BINDING	297	171	300	131		300	
021110-3007-000-000 ADVERTISING							
021110-3010-000-000 OTHER CONTRACTUAL SERVICES	949	1,077	1,100	206		1,100	
021110-3015-000-000 FILMS							

	---Prior Years---		---Current Year---		---FY/2010 Budget Year---		
	Expenditure FY/2007	Expenditure FY/2008	Amended Budget	Actual On 2008/10	Projected Expenditure	Department Request	County Admin Adopted Recommends Budget
--PURCHASED SERVICES--	16,693	20,517	20,643	4,335	0	19,199	0
CENTRAL STORES-COPIES	137	195	200	72		200	
CENTRAL STORES - GASOLINE	137	195	200	72		200	
--INTERNAL SERVICES--							
ELECTRICAL SERVICE	2,571	2,449	3,500	1,269		2,800	
HEATING SERVICES	2,426	2,540	3,000	234		2,800	
WATER & SEWERAGE SERVICE	2,006	1,793	2,000	491		2,000	
POSTAGE AND TELEPHONE	324	318	500	23		300	
BOILER INSURANCE	77	65	100			100	
FIRE INSURANCE	565	563	600			600	
MOTOR VEHICLE INSURANCE	293	297	325			0	
GENERAL LIABILITY INSURANCE	883	964	800			800	
OFFICE SUPPLIES	970	1,186	900	131		1,200	
FOOD SUPPLIES AND FOOD SERV	24,910	23,369	25,000	6,746		25,000	
MEDICAL & LABORATORY SUPPLIE	569	997	800	92		900	
LAUNDRY/HOUSEKEEPING AND JAI	4,141	2,395	4,000	406		2,500	
LINEN SUPPLIES	84	144	300	40		300	
REPAIR & MAINTENANCE SUPPLIE	334	450	500	46		360	
VEHICLE AND POWERED EQUIP		48	50			0	
UNIFORMS							
BOOKS AND SUBSCRIPTIONS		491	1,000			600	
OTHER OPERATING SUPPLIES		99					
TRAVEL							
DUES AND ASSOC. MEMBERSHIPS							
RESERVE FOR CONTINGENCIES							
PAYMENT OF UNEMPLOYMENT CLA							
--OTHER CHARGES--	-86	38,168	43,375	9,478	0	40,260	0
MACHINERY AND EQUIPMENT							
LEASE/RENT OF BUILDINGS	768	0	0	0		0	
INTEGRATED TECHNOLOGY EQUIPI	456	421	500	59		500	
--CAPITAL OUTLAY--	456	421	500	59	0	500	0
LEASE/RENT OF EQUIPMENT							
--OTHER USES OF FUNDS--							
--DEPARTMENT TOTAL--	336,939	353,228	386,399	107,919	0	264,767	0

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Frederick County Public Schools

... to ensure all students an excellent education

Lisa K. Frye, Executive Director of Finance

fryel@frederick.k12.va.us

TO: Cheryl Shiffler, Director of Finance
FROM: Lisa K. Frye, Executive Director of Finance *Lisa K. Frye*
DATE: September 11, 2009
SUBJECT: **FY2010 Budget Adjustments for Increased Grant Awards**

A school operating fund supplemental appropriation is requested in the amount of \$579,925, which represents increases in the federal Title VI-B IDEA (Special Education) and Title I, Part A NCLB grants. No local dollars are required.

If not too late, please add this request to the September 16 finance committee meeting.

Thank you.

**NORTHERN VIRGINIA
4-H EDUCATIONAL AND CONFERENCE CENTER**

600 4-H Center Drive • Front Royal, VA 22630
Phone: 540-635-7171 • FAX: 540-635-6876

August 24, 2009



Mr. John Riley
County Administrator
107 N. Kent Street
Winchester, VA 22601

Dear John:

On behalf of the Board of Directors of the Northern Virginia 4-H Educational and Conference Center I would like to sincerely thank you, the Frederick County Board of Supervisors and the citizens of Frederick County for your recent check for \$4,250.00 for FY 10. You will find enclosed receipt #013385 for your records.

Please express our appreciation to the Frederick County Board of Supervisors and the citizens of Frederick County for this contribution. I assure you this contribution will be used very judiciously.

With much appreciation,

A handwritten signature in cursive script that reads "Nora Belle Comer".

Nora Belle Comer
Executive Director

COUNTY OF FREDERICK OPEN PURCHASE ORDERS JUNE 30, 2009 YEAR END REPORT

PO#	NAME	FUND-DEPT-LOC-ACCT	\$ TOTAL	DESCRIPTION
CLERK OF COURT				
20832	TREASURER OF VIRGINIA	4010-021060-5401-000-002-	32,418.08	RECORDS MGMT
20972	SUPREME COURT OF VIRGINIA	4010-021060-5401-000-002-	17,905.84	SS# REDACTION
		4010-021060-5401-000-002- Total	50,323.92	
FIRE & RESCUE				
21094	MOORE MEDICAL, LLC	4010-035050-5404-000-000-	2,729.79	TRAINING MATERIAL
21095	FIRST DUE SAFETY	4010-035050-5404-000-000-	3,775.00	(3) DEFIBRILLATOR
		4010-035050-5404-000-000- Total	6,504.79	
21062	MUNICIPAL EMERGENCY SERVI	4010-035050-5407-000-000-	4,998.72	REPAIR PARTS
21066	MUNICIPAL EMERGENCY SERVI	4010-035050-5407-000-000-	5,437.76	REPAIR PARTS
		4010-035050-5407-000-000- Total	10,436.48	
21075	SOUTHERN POLICE EQUIPMENT	4010-035050-5409-000-000-	3,359.80	RIFLES & RACKS
		4010-035050-5409-000-000- Total	3,359.80	
21024	BJ'S CUSTOM CREATIONS	4010-035050-5410-000-000-	331.39	UNIFORMS
21067	LAWMEN'S & SHOOTERS'	4010-035050-5410-000-000-	4,907.22	BADGES
		4010-035050-5410-000-000- Total	5,238.61	
21098	EMERGENCY TRAINING	4010-035050-5411-000-000-	2,670.44	BOOKS
		4010-035050-5411-000-000- Total	2,670.44	
21045	DOUG HALL ELECTRONICS	4010-035050-5413-000-000-	2,800.00	LINE CARD
21057	TELEWAVE, INC.	4010-035050-5413-000-000-	6,091.50	RECEIVER PROJECT
21096	MASON-DIXON FIRE	4010-035050-5413-000-000-	5,529.89	FIRE EQUIPMENT
21097	FIRST DUE SAFETY	4010-035050-5413-000-000-	3,111.00	FIRE EQUIPMENT
		4010-035050-5413-000-000- Total	17,532.39	
PUBLIC SAFETY				
21081	HANKEY'S RADIO, INC	4010-035060-3004-000-001-	10,945.50	RADIO MAINTENANCE
21086	HANKEY'S RADIO, INC	4010-035060-3004-000-001-	11,892.00	RADIO MAINTENANCE
		4010-035060-3004-000-001- Total	22,837.50	
PUBLIC WORKS				
21099	GULL CORPORATION	4010-042030-3004-000-003-	9,590.40	CONCRETE PAD CONVENIENCE CTR
		4010-042030-3004-000-003- Total	9,590.40	

PO#	NAME	FUND-DEPT-LOC-ACCT	\$ TOTAL \$	DESCRIPTION
MAINTENANCE				
21088	M J INTERIORS, INC.	4010-043040-3004-000-003-	16,249.50	TILE INSTALLATION
21091	SHOCKEY, HOWARD & SONS	4010-043040-3004-000-003-	5,650.00	COILING GRILLE
		4010-043040-3004-000-003- Total	21,899.50	
21079	ARTISTICALLY FRAMED, LLC	4010-043040-3010-000-000-	2,633.40	FRAMES
		4010-043040-3010-000-000- Total	2,633.40	
PARKS				
21084	TRINITY TURF, INC.	4010-071090-5403-000-000-	4,968.74	CHEMICALS
21089	CORNELL, G. L. CO.	4010-071090-5403-000-000-	2,990.00	SPREADER
21093	LANDSCAPE SUPPLY, INC.	4010-071090-5403-000-000-	7,500.00	GRASS SEED
		4010-071090-5403-000-000- Total	15,458.74	
21083	BILL BLACK'S ELECTRIC	4010-071090-5413-000-000-	2,709.00	SWITCHES AT POOLS
21085	HEROD SEEDS, INC.	4010-071090-5413-000-000-	3,575.00	TOP DRESSING
		4010-071090-5413-000-000- Total	6,284.00	
21078	VIRGINIA LAKE MANAGEMENT	4010-071100-5413-000-000-	8,248.00	AERATION SYSTEM
		4010-071100-5413-000-000- Total	8,248.00	
			FUND 10 TOTAL	183,017.97
LANDFILL				
21072	ALBAN TRACTOR CO., INC.	4012-042040-8006-000-000-	157,662.00	TRACK LOADER
		4012-042040-8006-000-000- Total	157,662.00	
21040	LANTZ CONSTRUCTION CO.-	4012-042040-8900-000-000-	319,938.80	SCALEHOUSE
21101	ALLEGHENY POWER	4012-042040-8900-000-000-	37,500.00	SECURITY UPGRADE
		4012-042040-8900-000-000- Total	357,438.80	
			FUND 12 TOTAL	515,100.80
SHAWNEELAND				
21100	BRANNON'S CONSTRUCTION	4016-081080-3004-000-003-	9,675.00	(3) BUS SHELTERS
		4016-081080-3004-000-003- Total	9,675.00	
21092	VIRGINIA CONCRETE CO.	4016-081080-8800-000-000-	3,030.00	BLOCK
		4016-081080-8800-000-000- Total	3,030.00	

PO#	NAME	FUND-DEPT-LOC-ACCT	\$ TOTAL \$	DESCRIPTION
21006	HAYWARD-BAKER, INC.	4016-081080-8900-000-000-	130,906.25	CHEROKEE DAM
		4016-081080-8900-000-000- Total	130,906.25	
FUND 16 TOTAL			143,611.25	
IT PURCHASES (COUNTY-WIDE)				
21069	BAI MUNICIPAL SOFTWARE	4020-012220-5414-000-004-	12,000.00	P-CARD SOFTWARE DEVELOPMENT
21080	CAS SEVERN	4020-012220-5414-000-004-	7,475.00	SOFTWARE
21090	DELL MARKETING L.P.	4020-012220-5414-000-004-	6,753.67	(7) LAPTOPS
		4020-012220-5414-000-004- Total	26,228.67	
FUND 20 TOTAL			26,228.67	
DEVELOPMENT PROJECTS				
20989	JUDY EXCAVATING &	4027-012270-5413-000-001-	6,992.59	SUBDIVISION IMPROV.
		4027-012270-5413-000-001- Total	6,992.59	
FUND 27 TOTAL			6,992.59	
AIRPORT CAPITAL				
21034	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-048-	26,341.60	PARCEL 59-A
		4085-081030-8801-000-048- Total	26,341.60	
21017	LANTZ CONSTRUCTION OF	4085-081030-8801-000-054-	11,952.44	AIRCRAFT WASHRACK
21018	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-054-	11,990.21	AIRCRAFT WASHRACK
		4085-081030-8801-000-054- Total	23,942.65	
20999	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-055-	36,237.89	T-HANGER / TAXIWAY
21000	CARROLL CONSTRUCTION CO.	4085-081030-8801-000-055-	494,612.11	T-HANGER / TAXIWAY
		4085-081030-8801-000-055- Total	530,850.00	
21036	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-064-	319,789.89	RUNWAY REHAB
		4085-081030-8801-000-064- Total	319,789.89	
FUND 85 TOTAL			900,924.14	
GRAND TOTAL			\$ 1,775,875.42	



Frederick County Public Schools

... to ensure all students an excellent education

Executive Director of Finance

fryel@frederick.k12.va.us

TO: Cheryl Shiffler, Director of Finance, Frederick County

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

DATE: August 5, 2009

SUBJECT: FY 2010 Carryforward Encumbrance of Yearend Outstanding Encumbrances

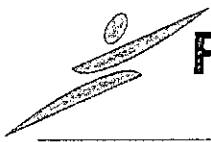
Attached is the FY 2009 encumbrance entry, and this memo serves as a request to process as necessary the supplemental appropriation in FY 2010 of the same encumbrances. Please advise of and copy me on the approval actions. Let me know if you have any questions or need anything further. *(postings)*

Thank you for handling this request.

Attachment (1)



*Thanks Cheryl -
See you when I
get back.
lf*



Frederick County Public Schools

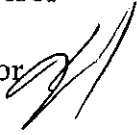
... to ensure all students an excellent education

Josh Higdon, Purchasing Supervisor

higdonj@frederick.k12.va.us

Memorandum

TO: Bonnie Waybright, Finance Supervisor

FROM: Josh Higdon, Purchasing Supervisor 

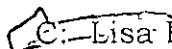
DATE: August 3, 2009

RE: Journal Entry for FY2009 Year-end Encumbrances

Please post the following entries as of June 30, 2009 to record adjustments to the reserve for encumbrances for the fiscal year 2009.

	<u>Debit</u>	<u>Credit</u>	<u>Ending Bal. Should Be</u>
50.000100.1914	304,489.37		302,228.79
50.000240.2440		304,489.37	302,228.79
59.000100.1914	202,400.14		202,400.14
59.000240.2440		202,400.14	202,400.14
60.000100.1914	1,797,117.17		1,797,117.17
60.000240.2440		1,797,117.17	1,797,117.17

Thank you. If you have any questions, please contact me.

 Lisa Frye, Executive Director of Finance