



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: April 21, 2010
SUBJECT: Finance Committee Report and Recommendations

The Finance Committee met in the First Floor Conference Room at 107 North Kent Street on Wednesday, April 21, 2010 at 8:00 a.m. A Board of Supervisors budget work session with the Finance Committee immediately followed. Member Richard Shickle was absent. Items 1 and 3 were approved under consent agenda.

FINANCE COMMITTEE

- The Sheriff requests a General Fund supplemental appropriation in the amount of \$369. This amount represents proceeds from a DARE fundraiser. No local funds required. See attached memo, p. 1.
- The NRADC Superintendent requests an NRADC Fund supplemental appropriation in the amount of \$50,000. These funds are needed for anticipated medical costs through the end of FY 10. The Regional Jail Authority has approved this request. See attached memo, p. 2. The committee recommends approval.
- The NRADC Superintendent requests an NRADC Fund supplemental appropriation in the amount of \$3,702.15. This amount represents an insurance reimbursement for snow damage to equipment. No local funds required. See attached memo, p. 3.

4. The Fire & Rescue Chief requests a General Fund supplemental appropriation in the amount of \$2,759.02. This amount represents funds received from the Newton B. Shingleton Trust for disbursement to fire companies in Frederick County. No local funds required. See attached, p. 4 – 8. The committee recommends approval.

BUDGET WORKSESSION

See attached copy of the April 14, 2010 presentation, p. 9 – 11.

Information Only

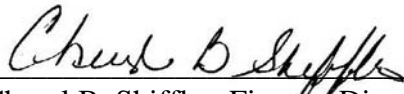
1. The Finance Director provides March 31, 2010 financial statements. See attached, p. 12 – 16.
2. The Finance Director provides the Fund 10 Transfer report. See attached, p. 17 – 20.
3. The Finance Director provides the March 2010 Unreserved Fund Balance report. See attached, p. 21.

Respectfully submitted,

FINANCE COMMITTEE

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

By



Cheryl B. Shiffler, Finance Director

Frederick County Sheriff's Office

ROBERT T. WILLIAMSON
Sheriff



MAJOR R. C. ECKMAN
Chief Deputy

1080 Coverstone Drive
Winchester, Virginia 22602

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

TO : Finance Department
FROM : Sheriff Robert T. Williamson *RTW*
DATE : March 15, 2010
SUBJECT : Proceeds from Fundraiser -- DARE

100J

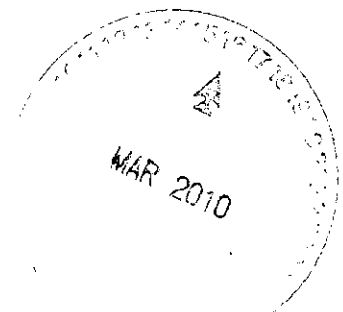
Attached please find endorsed checks totaling \$369.00 made payable to the DARE Program. These checks represent proceeds from a fundraiser held at one of the middle schools.

We are requesting these checks be appropriated into the operating budget line for DARE; 3102-5413-01.

Thank you.

RTW/asw

CC: finance committee



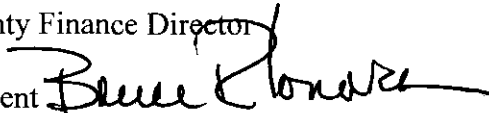
Northwestern Regional Adult Detention Center

Bruce R. Conover - Superintendent



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

MEMORANDUM

TO: Cheryl Shiffler, Frederick County Finance Director
FROM: Bruce R. Conover, Superintendent 
DATE: March 29, 2010
SUBJECT: Finance Committee Request for Transfer From Fund Balance

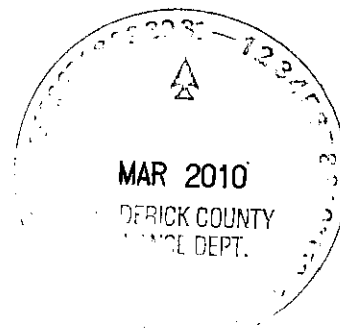
Request approval to transfer \$50,000.00 from 11-000240-2530 Unreserved Fund Balance to 4-011-33010-3001-000-000 Professional Health Services.

The transfer is required to provide adequate funding for the balance of this fiscal year for anticipated medical costs.

The Regional Jail Authority authorized this expenditure March 25, 2010.

Thank you for considering this request.

Fundbal132910/jw



Northwestern Regional Adult Detention Center

Bruce R. Conover - Superintendent



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

MEMORANDUM

TO: Cheryl Shiffler, Frederick County Finance

FROM: Bruce R. Conover, Superintendent

A handwritten signature in black ink, appearing to read "Bruce R. Conover", is written over the printed name in the "FROM" field.

DATE: March 17, 2010

SUBJECT: Finance Committee Request for Appropriation

Request an appropriation of \$3,702.15 from the Northwestern Regional Jail's Miscellaneous Revenue, 3-11-018990-0001, to Contingency for Maintenance, 11-3301-5604-000-001.

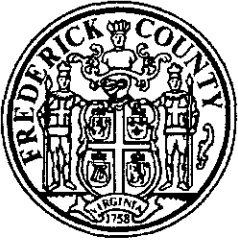
These funds are insurance reimbursement for repairs to equipment for damage caused by snow damage.

Thank you for considering this request.



FinCommAppro3-17-10/jw

rec'd C.S. 3-22-10



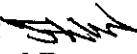
FIRE AND RESCUE DEPARTMENT

1080 Coverstone Drive
Winchester, VA 22602

Timothy L. Welsh
Department Chief

MEMORANDUM

TO: Sharon Kibler, Asst. Director
Finance Department

FROM: Timothy L. Welsh, Chief 
Frederick County Fire and Rescue

SUBJECT: Newton B. Shingleton Trust

DATE: April 15, 2010

The County of Frederick is in receipt of grant funds from the Newton B. Shingleton Trust. I have attached a copy of the letter and check received from Wachovia Trust which provides guidelines for the use of said funds. The check in the amount of \$2,759.02 is to be distributed equally between the current fire companies in Frederick County. As we discussed this date, please deposit the attached check #51521465 into revenue code 1034 (3-010-18990-0005).

I also request a supplemental appropriation of said funds into the Fire Company Budget (3202) so these funds may be paid out equally to the eleven fire companies in Frederick County. Individual checks in the amount of \$250.82 each should be issued. Please issue these checks through the established line items in the fire company budget.

If you have any questions, please do not hesitate to contact me. Thank you for your assistance in this matter.

/jlc
cc: File



James K. Dill
Sr. Trust & Fiduciary Specialist
Philanthropic Services

Wealth Management
213 S. Jefferson Street
MAC R4051-150
Roanoke, VA 24011
(540) 563-7744

April 9, 2010

Mr. C. William Orndorff, Jr.
Commissioner of the Revenue
Frederick County
107 Kent Street
Winchester, VA 22601

RE: Newton B. Shingleton Trust (the "Foundation")
Account #5013668911

Dear Mr. Orndorff:

On behalf of the above-referenced Foundation, I am pleased to enclose a grant in the amount of \$2,759.02 for existing volunteer fire departments serving Frederick County.

This grant is to be used exclusively for public purposes to support equally the then existing volunteer fire departments serving Frederick. The grant is subject to your organization's agreement to the following terms:

- A. EXEMPT STATUS:** Because the Foundation is classified as a private foundation, we must ensure that each grantee organization is exempt from income tax under Internal Revenue Code Section 501(c)(3) and is classified as a public charity under Section 509(a)(1), (2) or (3). Based on the information available to us, your organization appears to satisfy this condition by virtue of its status as a governmental unit. An authorized representative of your organization must **immediately** notify us of any change in your organization's tax-exempt status or organizational/operational changes that could lead to an alteration in its status.
- B. RESTRICTED PURPOSES:** These funds must be used entirely for the purposes described above and may not be applied toward any activity inconsistent with the charitable purposes described in Internal Revenue Code Sections 501(c)(3) and 170(c)(2)(B). Under no circumstances may any portion of the funds be used to carry on propaganda or otherwise attempt to influence legislation or the outcome of any specific public election or to carry on, directly or indirectly, any voter registration drive. We retain the right to monitor and conduct an evaluation of the use of these funds (by site visit or otherwise), discuss the grant with your personnel, and review financial records and other documentation relating to the activities financed by this grant.
- C. REPAYMENT OBLIGATION:** Any funds not expended or committed for the authorized purposes of the grant must be returned to the Foundation.
- D. NO PRIVATE INUREMENT:** This grant is a charitable contribution from the Foundation to be applied toward the purposes specified herein. No goods, services, or other private benefit may be provided by your organization (or accepted by any person) in exchange for this grant. The grant is made on behalf of the Foundation and not by or on behalf of any other entity or person. The grant is not being made in satisfaction of any pledge made by any person or entity other than the Foundation itself, if applicable.

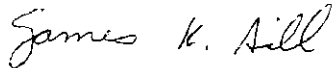
Investment Products: ► NOT FDIC Insured ► NO Bank Guarantee ► MAY Lose Value

Wells Fargo does not provide tax or legal advice. Please consult your professional tax or legal advisor to determine how this information may apply to your own situation. Wells Fargo Private Bank provides financial services and products through Wells Fargo Bank, N.A. and its affiliates.

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Your organization's deposit, negotiation or endorsement of the enclosed check will constitute its agreement to the terms and conditions set forth above. However, for our files, please have the enclosed copy of this letter reviewed and signed where indicated by an authorized representative of your organization and then returned to me in the enclosed self-addressed stamped envelope. Please do not hesitate to contact me with any questions or concerns.

Best regards,



James K. Dill

Sr. Trust & Fiduciary Specialist

On behalf of Wells Fargo, N.A., as Trustee of the Newton B. Shingleton Trust

Enclosures

IRS CIRCULAR 230 NOTICE: Neither this document nor any attachment hereto is a "covered opinion" as defined by Circular 230. This document is limited to federal tax issues addressed herein and additional issues may exist that would affect the *federal tax treatment* of any transaction discussed herein. This document (including any attachment) was not intended or written to be used—and cannot be used or relied upon—for the purpose of (i) avoiding penalties under the Internal Revenue Code; or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

ACKNOWLEDGEMENT OF RECEIPT & CONSENT TO TERMS:

On behalf of Frederick County, I understand and agree to the foregoing terms and conditions of the above-referenced grant from Frederick County, and hereby certify my authority to execute this agreement on behalf of said organization. I further certify that Frederick County is exempt from income tax under Internal Revenue Code Section 501(c)(3) and is further classified as a public charity under Section 509(a)(1), (2) or (3). I understand that Sections 501(c)(3) and 509(a)(1) together encompass, among other things, certain tax exempt religious organizations, governmental units, and schools described in Section 170(b)(1)(A) which are not required to obtain determination letters from the Internal Revenue Service.

I further certify that these funds were used towards _____ volunteer fire companies in the County of Frederick.

Signature

Date: _____

Name (please type or print)

Title

51521465

REG 537
DISP 4414

BR 204
CF-VIRGINIA

Account NEWTON B SHINGLETON TRUST WELLS FARGO BANK, N.A.
Name: UNDER THE WILL OF NEWTON B. SHINGLETON DTD 3/27/81,
AMENDED 5/20/09 & 9/24/09

Account 5013668911
Number:

Date
04/05/10

000288 FREDERICK COUNTY
ATTN: C. WILLIAM ORNDOFF, JR.
COMMISSIONER OF ACCOUNTS
107 N. KENT STREET
WINCHESTER, VA 22601

Remittance Amount	
Income	Principal
\$*****2,759.02	\$*****0.00

For: CHARITABLE CONTRIBUTION
2009 DISTRIBUTION

WACHOVIA

1034
3-010-18990-0005
C.S.
appropriate to 3202 budget

PLEASE FOLD AND DETACH AT PERFORATION BEFORE PRESENTING FOR PAYMENT

WACHOVIA

68-21
530 **51521465**

VOID VOID VOID VOID VOID VOID VOID VOID
Wachovia Bank is a division of Wells Fargo Bank, N.A.
CHARLOTTE, NC 28288-1151
1-888-216-2308

Date
04/05/10

Account No.
5013668911 SHINGLETON TUW

Amount
\$*****2,759.02

Pay: Two Thousand Seven Hundred Fifty-Nine DOLLARS AND Two CENTS

To The Order Of: FREDERICK COUNTY

VOID VOID VOID VOID VOID VOID VOID VOID
[Redacted Signature] Authorized Signature

[Redacted Box]

County of Frederick FY 2011 Fiscal Plan

Budget Challenges

- Economic Downturn Continues
 - Real Estate
 - Declining Values
 - Foreclosures
 - Unemployment = 8% (January 2010)
 - Sales tax collection
- Interest rates remain low.
- Sluggish residential/commercial building and related services.
- State has a \$4 billion deficit for FY 2011-2012 biennium.

Impacts of the Continued Economic Slump

- Limits the resources available to the County to provide expected services while increasing the demand and need for those same services.
- Financial uncertainty affects consumer spending and business activity.

FY 11 Budget Goal and Objectives

- GOAL
 - To operate with a decrease in local tax funded expenditures and prioritize limited resources to meet citizen need for services, programs and facilities.
- OBJECTIVES
 - No real estate or personal property tax increases to the citizens.
 - Maintain adequate levels of fund balance.
 - Continue effective delivery of core services.
 - Continue our investment in education.

What is fund balance and why is it important?

- Fund balance = assets less liabilities
- Critical factor in financial planning and budgeting.
- Provides funds for unforeseen expenses and emergencies.
- Reduces the need for short term borrowing.
- Demonstrates financial stability.

Unreserved Fund Balance

FY	Budgeted Fund Balance Funding	Total General Fund Budget	Unreserved Fund Balance @ July 1
2006	5,357,443	109,397,506	22,689,111
2007	5,851,964	121,394,503	32,429,542
2008	6,500,000	132,311,207	32,685,256
2009	8,699,000	135,106,340	23,837,516
2010	4,300,000	126,078,819	26,029,172
2011 <small>Projected</small>	4,300,000	125,575,710	20,613,813

NOTE: figures are budgeted amounts as adopted per the budget resolution

FY 11 Proposed Fiscal Plan

- Meets the goal, objectives and board direction.

A diagram with a central box containing the text "Reduced Operating Costs" and "Hiring Freeze" separated by a plus sign. Two arrows point from this box to two large, multi-pointed starburst shapes on either side.

FY 11 Proposed General Fund Budget

\$125,575,710

FY 11 Proposed General Fund Revenue Reductions

Recovered Costs	\$208,676
Compensation Board reductions	224,838
State aid to localities reductions	50,000
State reductions for Registrar & Electoral Board	12,000
State funding reductions for DSS	7,595
TOTAL	\$503,109

FY 11 Proposed Comp Board funding changes to Constitutional Offices

Sheriff	\$69,572
Commonwealth's Attorney	+16,126
Clerk of Court	102,110
Treasurer	47,139
Commissioner of the Revenue	22,143
TOTAL	\$224,838

NOTE: These amounts represent adjustments from FY 2010 budgets and not necessarily direct State budget adjustments.

FY 11 Proposed General Fund Absorbed Increases

Increased local costs for NRADC	\$744,252
Increased health insurance prem.	599,936
Increased VRS rates	49,000
TOTAL	\$1,393,188

- ### Cost Cutting Measures
- Personnel & Benefits
 - Staff compensation frozen.
 - Elimination of non-essential vacant positions.
 - Reduce overtime.
 - Suspension of tuition assistance, career development programs and career incentives.
 - Suspension of employee of the month rewards.



Cost Cutting Measures

- Operating
 - Travel/Training significantly reduced.
 - Reduced office expenses.
 - Contributions to outside agencies reduced.
 - Reduced gypsy moth spraying.
 - Reduced refuse collection & disposal.
 - Reduced animal shelter funding.



Cost Cutting Measures

- Capital
 - Projects delayed.
- Other
 - Ladder truck supplement reduced.
 - Reduction in the CSA fund.
 - Continued from FY 2010
 - Reduction to F&R Company capital.
 - Delay of F&R VIP and vaccination programs.



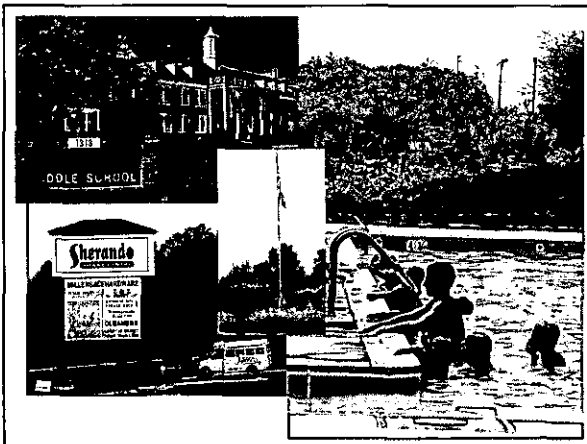
Unresolved Budget Issues

- City of Winchester's commitment to funding Detox.
- City of Winchester's commitment to funding Economic Development.
- Park and Recreation administering ground maintenance for the school system.
- Final VRS rates.



FY 11 Proposed Fiscal Plan

- \$1.9 million General Fund shortfall.
- County transfer to Schools remained level.
- Real estate and personal property tax rate unchanged.



County of Frederick
General Fund
March 31, 2010

	ASSETS		Increase (Decrease)	Notes:
	FY10 3/31/10	FY09 3/31/09		
Cash and Cash Equivalents	27,267,242.71	29,470,871.67	(2,203,628.96)	
Patly Cash	1,555.00	1,555.00	0.00	
Receivables:				
Taxes, Commonwealth, Reimb P/P	2,660,398.94	2,905,541.98	(245,143.04)	
Streelights	3,376.78	944.08	2,432.70	
Commonwealth, Federal, 45 day Taxes	163,101.31	111,362.55	51,738.76	
Due from Fed. Co. San. Auth.	734,939.23	731,126.93	3,812.30	*Sanitation Authority charge for National Guard Hook-Up Fee
Prepaid Postage	5,794.71	5,487.75	306.96	
GL controls (est.rev / est. exp)	(7,631,610.61)	(12,797,734.31)	5,166,123.70	(1) Spreadsheet Attached
TOTAL ASSETS	23,204,798.07	20,429,155.65	2,775,642.42	
LIABILITIES				
Accrued Liabilities	310,664.57	554,621.61	(243,957.04)	*Lord Fairfax Development Center Acct deducted \$249,624, Health Insurance Deposits\$5,666.96
Performance Bonds Payable	1,644,742.19	893,247.29	751,464.90	
Taxes Collected in Advance	153,484.03	192,138.15	(38,654.12)	
Deferred Revenue	2,786,312.77	3,004,061.27	(217,748.50)	*3/10 Receivables difference(mis. charges(128,393.91), veh.lic. 7,261.86,dog tags(1,300), decals(105)
TOTAL LIABILITIES	4,895,173.56	4,644,068.32	251,105.24	
EQUITY				
Fund Balance				
Reserved:				
Encumbrances General Fund	192,277.36	178,404.99	13,872.37	(2) List Attached
Prepaid Items	949.63	949.63	0.00	
Advances	734,939.23	752,980.07	(18,040.84)	Same as above due from Frederick County Sanitation Authority
Employee Benefits	93,120.82	93,120.82	0.00	
Historical Markers	16,973.27	16,749.10	224.17	
Transportation Reserve	440,300.00	440,300.00	0.00	
Animal Shelter(Samsell Estate)	233,761.27	221,561.27	12,200.00	
Profifers	1,860,766.54	1,256,370.74	604,395.80	(3)Attached Information
Economic Development	687.01	687.01	0.00	
VDOT Revenue Sharing	436,270.00	436,270.00	0.00	
Undesignated Adjusted Fund Balance	14,299,579.38	12,827,993.70	1,471,585.68	
TOTAL EQUITY	18,309,624.51	15,785,087.33	2,524,537.18	
TOTAL LIAB. & EQUITY	23,204,798.07	20,429,155.65	2,775,642.42	

(1) GL Control	FY10	FY09	Incl/(Decrease)
Est.Revenue	124,017,355	123,886,161	131,194
Appropriations	-57,579,582	-57,489,817	-89,765
Est.Tr. to Other fds	-74,261,661	-79,372,483	5,110,822
Encumbrances	192,277	178,405	13,872
	-7,631,611	-12,797,734	5,166,124

(2) General Fund Purchase Orders

Outstanding@3/31/10

DEPARTMENT	Amount	Description
Clerk	13,254.00	Records Preservation
	35,032.14	Social Security Number Redaction
	672.60	Repair Parts
Fire & Rescue	3,021.58	Firefighting Boots
	3,578.80	Uniforms
	3,006.55	Communication System Upgrade
	4,567.00	Breathing Apparatus Cylinders
	19,360.00	Guns
Sheriff	4,750.00	Lightbar
	4,323.60	Turface
Parks	486.25	Revision/Sherando Trail
	16,343.84	Pool Chemicals
County Office Bldg.	83,881.00	Air Chiller for Bowman Library
Total	192,277.36	

Designated

(3) Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Other Projects	TOTAL
@3/31/10	746,526.34	220,181.09	182,111.36	711,947.75	1,860,766.54

Designated Other Projects Detail

Trans Imp.Rt.50	10,000.00
Administration	91,670.00
Bridges	40,300.00
Library	73,987.75
Sheriff	45,615.00
Stop Lights	26,000.00
Rt.277	162,375.00
Rt.11	250,000.00
Solid Waste	12,000.00
Total	711,947.75

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 March 31, 2010

	FY10		Budget Variance	FY09		YTD Actual Variance
	3/31/10 Actual			3/31/09 Actual		
REVENUES:						
Appropriated						
General Property Taxes	80,085,000.00	35,669,635.28	(44,415,364.72)	35,049,880.18	619,755.10	(1)Spreadsheet Attached
Other local taxes	25,627,042.00	15,552,548.16	(10,074,493.84)	16,067,394.45	(514,846.29)	(2)Spreadsheet Attached
Permits & Privilege fees	1,219,649.00	725,297.51	(494,351.49)	1,036,261.81	(310,964.30)	(3)Spreadsheet Attached
Revenue from use of money and property	880,048.45	262,839.96	(617,208.49)	753,432.34	(490,592.38)	(4)Spreadsheet Attached
Charges for Services	2,402,424.00	1,479,633.77	(922,790.23)	1,554,512.74	(74,878.97)	
Miscellaneous	1,056,128.21	293,270.89	(762,857.32)	437,413.27	(144,142.38)	
Recovered Costs	1,836,588.00	1,059,955.01	(776,632.99)	1,794,693.00	(734,737.99)	
Intergovernmental:						
Commonwealth	9,118,814.10	12,615,788.72	3,496,974.62	12,897,981.63	(282,192.91)	
Federal	1,791,661.27	163,161.06	(1,628,500.21)	168,078.73	(4,917.67)	
Transfers	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES	124,017,355.03	67,822,130.36	(56,195,224.67)	69,759,648.15	(1,937,517.79)	

	FY10		Budget Variance	FY09		YTD Actual Variance
	3/31/10 Actual			3/31/09 Actual		
EXPENDITURES:						
General Administration	9,090,891.91	5,896,087.39	3,194,804.52	6,301,473.25	(405,385.86)	
Judicial Administration	2,344,258.08	1,454,814.96	889,443.12	1,467,779.20	(12,964.24)	
Public Safety	24,753,200.65	17,219,492.69	7,533,707.96	18,684,981.41	(1,465,488.72)	
Public Works	4,433,408.30	2,545,318.38	1,888,089.92	2,891,956.87	(346,638.49)	
Health and Welfare	7,282,106.00	4,596,214.33	2,685,891.67	5,036,397.01	(440,182.68)	
Education	62,770.00	47,077.50	15,692.50	55,385.25	(8,307.75)	
Parks, Recreation, Culture	5,673,154.59	3,574,665.12	2,098,489.47	3,969,780.96	(395,115.84)	
Community Development	2,091,391.00	1,232,358.91	859,032.09	1,585,011.38	(352,652.47)	
TOTAL EXPENDITURES	55,731,180.53	36,566,029.28	19,165,151.25	39,992,765.33	(3,426,736.05)	

OTHER FINANCING SOURCES (USES):					
Operating transfers from / to	76,110,062.47	(39,783,384.08)	36,290,127.84	(39,385,535.86)	397,848.22

Excess (deficiency) of revenues & other sources over expenditures & other uses					
	7,823,887.97	(8,527,293.00)		(9,618,653.04)	1,091,370.04
Fund Balance per General Ledger		22,826,862.38		22,446,646.74	380,215.64
Fund Balance Adjusted to reflect Income Statement@3/31/10				14,299,579.38	1,471,585.68

(1) General Property Taxes	FY10	FY09	Increase/Decrease
Real Estate Taxes	20,364,373	20,227,313	137,060
Public Services	656,463	531,219	125,244
Personal Property	13,970,130	13,533,965	436,165
Penalties and Interest	561,243	573,629	-12,386
Credit Card Chgs./Delinq. Advertising	-12,981	-10,880	-2,101
Adm. Fees For Lenses/Districts	130,407	194,635	-64,228
	35,669,635	35,049,880	619,754

(2) Other Local Taxes	FY10	FY09	Increase/Decrease
Local Sales Tax	5,140,169.09	5,287,417.32	-147,248.23
Communication Sales Tax	816,745.02	852,327.75	-35,582.73
Utility Taxes	2,004,610.23	2,102,191.83	-97,581.60
Business Licenses	3,877,237.65	4,051,863.45	-174,625.80
Motor Vehicle Licenses Fees	420,694.61	386,199.48	34,495.13
Auto Rental Tax	41,894.28	57,795.12	-15,900.84
Bank Stock	-8,854.00	28,898.50	-37,752.50
Recordation Taxes	849,251.14	924,965.11	-75,713.97
Meals Tax	2,140,041.45	2,121,927.19	18,114.26
Lodging Taxes	233,261.75	239,817.28	-6,555.53
Street Lights	11,520.64	13,991.42	-2,470.78
Star Fort Fees	25,976.30	0	25,976.30
Total	15,552,548.16	16,067,394.45	-514,846.29

(3) Permits & Privileges	FY10	FY09	Increase/Decrease
Dog Licenses	33,613.00	32,721.00	892.00
Land Use Application Fees	14,425.00	6,975.00	7,450.00
Transfer Fees	1,969.64	1,996.42	-26.78
Development Review Fees	219,087.94	432,464.39	-213,376.45
Building Permits	331,567.07	390,135.95	-58,568.88
2% State Fees	2,464.31	2,615.30	-150.99
Electrical Permits	48,475.80	77,961.00	-29,485.20
Plumbing Permits	8,990.00	17,955.00	-8,965.00
Mechanical Permits	32,494.75	43,307.75	-10,813.00
Sign Permits	2,870.00	2,780.00	90.00
Permits for Commercial Burning	200.00	350.00	-150.00
Explosive Storage Permits	200.00	400.00	-200.00
Blasting Permits	120.00	300.00	-180.00
Annual Burning Permit	0.00	200.00	-200.00
Land Disturbance Permits	28,820.00	26,100.00	2,720.00
Total	725,297.51	1,036,261.81	-310,964.30

(4) Revenue from use of Money Property	FY10	FY09	Increase/Decrease
Money	168,077.01	682,092.98	-514,015.97
Property	94,762.95	71,339.36	23,423.59
	262,839.96	753,432.34	-490,592.38

*1 The State Fees collected for building, electrical, plumbing, mechanical, and sign permits increased from 1.75 in FY09 to 2% in FY10
*2 The decrease on the investments can be attributed to a reduction in funds available to invest and lower interest rates. The LGIP rate at 2/28/10 was .22%.

County of Frederick
General Fund
March 31, 2010

Income Statement

Expenditures

The expenditures for FY10 decreased \$3,426,736.05. **Public Safety**, as a whole decreased \$1,465,488.72. Of that, the Sheriff's department decreased \$876,693.23 and includes a \$377,782.37 decrease in salaries and fringes and a \$ 520,042.80 decrease for purchase of motor vehicles. Contributions to fire departments and rescue squads decreased \$236,138.39, Inspections decreased \$159,055.62, and Fire and Rescue decreased \$92,187.34. **Public Works** decreased \$346,638.49 and includes the following: \$ 196,818.54 decrease in refuse collection, \$30,036.36 decrease in disposal. **Parks, Recreation, and Culture** decreased \$395,115.84 and includes Parks decrease of \$167,582.98 in salaries and fringes. The contribution to the Regional Library decreased \$ 117,861.75. **Community Development** decreased \$352,652.47 and includes an Economic Development Commission decrease of \$153,442.39. The Soil and Water District salaries and fringes cost of \$170,033.06 was picked up by a participating locality.

Operating Transfers

Transfers increased \$397,848.22 in FY10.

	FY10	FY09	Increase(Decrease)
Fringe Benefits (INS)	16.52	(95.90)	112.42
School Operating	30,515,347.47	31,251,232.11	(735,884.64)
Debt Service School	7,313,075.50	6,065,321.00	1,247,754.50
Debt Service County	1,619,788.59	1,735,173.40	(115,384.81)
Operational Transfers	335,156.00	333,905.25	1,250.75
Total	39,783,384.08	39,385,535.86	397,848.22

DATE	DEPARTMENT	REASON FOR TRANSFER	FROM	TO	ACCT CODE	DESCRIPTION	AMOUNT
2009-07-12	REASSESSMENT/BOARD OF ASSESSORS	MARSHALL & SWIFT GUIDE	12100 5401 000 000			OFFICE SUPPLIES	500.00
2009-07-12	ELECTORAL BOARD AND OFFICIALS	WARRANTY MAINT. AGREEMENT	13010 3004 000 001			REPAIR AND MAINTENANCE EQUIP.	371.71
2009-07-12	ELECTORAL BOARD AND OFFICIALS		13010 3005 000 000			MAINTENANCE SERVICE CONTRACTS	371.71
2009-07-12	CLERK OF THE CIRCUIT COURT	REG. FEE ANNUAL CLERKS CONV	21060 5401 000 000			OFFICE SUPPLIES	100.00
2009-07-12	CLERK OF THE CIRCUIT COURT		21060 5506 000 000			TRAVEL	100.00
2009-07-12	PARKS AND RECREATION MINISTRATION	PRELIM ENG. REPT. PIRA WATER/SEM	71010 3002 000 000			PROFESSIONAL SERVICES-OTHER	1,679.00
2009-07-12	PARKS AND RECREATION MINISTRATION		71030 3002 000 000			PROFESSIONAL SERVICES - OTHER	1,679.00
2009-09-01	COMMONWEALTH'S ATTORNEY	PART-TIME GRANT POSITION	22010 1003 000 001			ASST. COMM. ATTY-P/T GRANT	48,336.00
2009-09-01	COMMONWEALTH'S ATTORNEY		22010 1001 000 003			VICTIM WITNESS REC. ACT ATTY	41,406.00
2009-09-01	COMMONWEALTH'S ATTORNEY		22010 2005 000 000			HOSPITAL/MEDICAL PLANS	6,930.00
2009-09-16	AGRICULTURE	AG AGENT ADVERTISING	83010 5401 000 000			ADVERTISING	86.24
2009-09-16	AGRICULTURE		83010 3007 000 000			ADVERTISING	86.24
2009-09-21	SHERIFF	PURCHASE CITY DIRECTORIES	31020 5409 000 000			POLICE SUPPLIES	200.00
2009-09-21	SHERIFF		31020 5411 000 000			BOOKS AND SUBSCRIPTIONS	200.00
2009-09-22	COUNTY OFFICE BUILDINGS/COURT	GAINESBORO SCHOOL FIRE ALARM	43040 5204 000 006			OTHER CONTRACTUAL SERVICES	800.00
2009-09-22	COUNTY OFFICE BUILDINGS/COURT		43040 5204 000 006			POSTAGE AND TELEPHONE-GAINESBORO	800.00
2009-09-22	GYPSY MOth SUPPRESSION	UPGRADE LAPTOP	82020 5400 000 000			MATERIALS AND SUPPLIES	150.00
2009-09-22	GYPSY MOth SUPPRESSION		82020 5401 000 000			OFFICE SUPPLIES	150.00
2009-10-09	FIRE AND RESCUE	PROTECTIVE EQUIPMENT/SWINE FLU	35050 4003 000 002			CENTRAL STORES - GASOLINE	8,000.00
2009-10-09	FIRE AND RESCUE		35050 5404 000 000			MEDICAL AND LABORATORY SUPPLIES	8,000.00
2009-10-13	FIRE AND RESCUE	FOREST FIRE CONTROL EXPENSE	35050 5506 000 000			TRAVEL	6,633.51
2009-10-13	FIRE AND RESCUE		35050 3009 000 004			FOREST FIRE EXT.	6,633.51
2009-10-16	SHERIFF	REPLACE LAPTOPS	31020 5410 000 000			UNIFORMS AND WEARING APPAREL	5,000.00
2009-10-16	SHERIFF		31020 5401 000 000			OFFICE SUPPLIES	5,000.00
2009-10-23	OTHER	MAIL MACHINE RENTAL	12240 5415 000 000			OTHER EXPENSES	600.00
2009-10-23	OTHER		12240 9001 000 000			LEASE/RENT OF EQUIPMENT	600.00
2009-10-23	COUNTY OFFICE BUILDINGS/COURT	MAINTENANCE WORK ORDER SYSTEM	43040 3005 000 005			MAINTENANCE SERVICE CONTRACTS	440.00
2009-10-23	COUNTY OFFICE BUILDINGS/COURT		43040 3002 000 000			PROFESSIONAL SERVICES-OTHER	440.00
2009-10-28	COMMISSIONER OF THE REVENUE	TO SEPARATE OT&PT	12090 1005 000 000			OVERTIME	10,600.00
2009-10-28	COMMISSIONER OF THE REVENUE		12090 1003 000 000			PART TIME/EXTRA HELP	10,600.00
2009-10-28	GENERAL DISTRICT COURT		21020 1003 000 000			PART TIME/EXTRA HELP	7,000.00
2009-10-28	GENERAL DISTRICT COURT		21020 1005 000 000			OVERTIME	7,000.00
2009-10-28	CLERK OF THE CIRCUIT COURT		21060 1003 000 000			PART TIME/EXTRA HELP	46,494.00
2009-10-28	CLERK OF THE CIRCUIT COURT		21060 1005 000 000			OVERTIME	46,494.00
2009-10-28	COMMONWEALTH'S ATTORNEY		22010 1003 000 000			PART TIME/EXTRA HELP	40,000.00
2009-10-28	COMMONWEALTH'S ATTORNEY		22010 1005 000 000			OVERTIME	40,000.00
2009-10-28	SHERIFF		31020 1003 000 000			PART TIME/EXTRA HELP	130,000.00
2009-10-28	SHERIFF		31020 1005 000 001			OVERTIME	130,000.00
2009-10-28	SHERIFF		31020 1007 000 000			INCENTIVE PAY	15,000.00
2009-10-28	MAINTENANCE ADMINISTRATION		43010 1003 000 000			PART TIME/EXTRA HELP	15,098.50
2009-10-28	MAINTENANCE ADMINISTRATION		43010 1005 000 000			OVERTIME	15,098.50

DATE	DEPARTMENT	REASON FOR TRANSFER	FROM	TO	ACCT CODE	DESCRIPTION	AMOUNT
2009-10-28	CLEARBROOK PARK	TO SEPARATE OT/PT	71090 1003 000 000			EXTRA HELP	80,700.00
	SHEPARD PARK		71100 1003 000 000			NO LONGER USED EXTRA HELP	80,700.00
	SHEPARD PARK		71100 1003 000 000			COMPENSATION OF EXTRA HELP	80,013.00
	ECONOMIC DEVELOPMENT COMMISSION		81020 1003 000 000			NO LONGER USED EXTRA HELP	80,013.00
	ECONOMIC DEVELOPMENT COMMISSION		81020 1003 000 000			PART TIME/EXTRA HELP	41,592.00
	ECONOMIC DEVELOPMENT COMMISSION		81020 1005 000 000			OVERTIME	41,592.00
2009-10-29	MAINTENANCE ADMINISTRATION	REVERSE OT 312	43010 1005 000 000			OVERTIME	15,098.50
	MAINTENANCE ADMINISTRATION		43010 1003 000 000			PART TIME/EXTRA HELP	15,098.50
2009-10-29	MAINTENANCE ADMINISTRATION	TRANSFER FUNDS/ALLOCATE PT/OT	43010 1003 000 000			PART TIME/EXTRA HELP	65,653.00
	MAINTENANCE ADMINISTRATION		43010 1005 000 000			OVERTIME	65,653.00
2009-11-02	ANIMAL SHELTER	DOG FOOD	43050 3002 000 001			CITIZEN ASSISTANCE PROGRAM	1,430.00
	ANIMAL SHELTER		43050 5402 000 001			DOG FOOD	1,430.00
2009-11-06	PUBLIC SAFETY COMMUNICATIONS	CONTRACTUAL SERVICE	35060 3004 000 001			REPAIR AND MAINTENANCE - EQUIPMENT	1,400.00
	PUBLIC SAFETY COMMUNICATIONS		35060 3010 000 000			CONTRACTUAL SERVICES	1,400.00
2009-11-13	REFUSE COLLECTION	CONTRACTUAL EXPENSES	42030 5412 000 001			EDUCATIONAL SUPPLIES - GRANT	8,000.00
	REFUSE COLLECTION		42030 3010 000 000			OTHER CONTRACTUAL SERVICES	8,000.00
2009-11-13	PARKS AND RECREATION MINISTRATION	ENGINEERING SERV EVALUATE SITE	71010 3002 000 000			PROFESSIONAL SERVICES-OTHER	1,529.00
	PARKS MAINTENANCE		71030 3002 000 000			PROFESSIONAL SERVICES - OTHER	1,529.00
2009-11-16	MAINTENANCE ADMINISTRATION	MOVE FUNDS FOR P/T HELP	43010 1005 000 005			OVERTIME PSB	20,000.00
	MAINTENANCE ADMINISTRATION		43010 1003 000 005			PART TIME HELP/PSB	20,000.00
2009-11-17	SHERIFF	PURCHASE DARK T-SHIRTS	31020 5410 000 000			UNIFORMS AND WEARING APPAREL	2,700.00
	SHERIFF		31020 5413 000 001			DRUG PROGRAM	2,700.00
2009-11-19	INFORMATION TECHNOLOGY	UPGRADE SERVER SOFTWARE	12200 5506 000 003			TRAVEL - NETWORK	1,000.00
	INFORMATION TECHNOLOGY		12200 5413 000 003			OTHER OPERATING SUPPLIES-NETWORK	1,000.00
2009-11-23	COMMISSIONER OF THE REVENUE	COVER INCREASED DUES COSTS	12090 3006 000 000			PRINTING AND BINDING	500.00
	COMMISSIONER OF THE REVENUE		12090 5801 000 000			DUES AND ASSOC. MEMBERSHIPS	500.00
2009-12-08	COUNTY ATTORNEY	LITIGATION	12020 3002 000 000			PROFESSIONAL SERVICES - OTHER	5,000.00
	OTHER		12240 3002 000 000			PROFESSIONAL SERVICES-OTHER	5,000.00
2009-12-16	GENERAL OPERATING FUND	CODE AMENDMENTS AND TELEVISION	11010 5506 000 000			TRAVEL	2,500.00
	GENERAL OPERATING FUND		11010 3002 000 000			PROFESSIONAL SERVICES-OTHER	2,500.00
2009-12-16	INFORMATION TECHNOLOGY	POWER OUTLETS/SERVER ROOM BRAC	12200 5506 000 003			TRAVEL - NETWORK	502.72
	INFORMATION TECHNOLOGY		12200 5413 000 003			OTHER OPERATING SUPPLIES-NETWORK	502.72
2009-12-16	FIRE AND RESCUE	PURCHASE BREATHING APPARATUS	35050 5407 000 000			REPAIR AND MAINTENANCE SUPPL	1,200.00
	FIRE AND RESCUE		35050 5413 000 000			OTHER OPERATING SUPPLIES	1,200.00
	FIRE AND RESCUE		35050 3010 000 000			OTHER CONTRACTUAL SERVICES	4,000.00
	FIRE AND RESCUE		35050 5413 000 000			OTHER OPERATING SUPPLIES	4,000.00
	FIRE AND RESCUE		35050 3004 000 001			REPAIR AND MAINTENANCE-EQUIP.	7,000.00
	FIRE AND RESCUE		35050 5413 000 000			OTHER OPERATING SUPPLIES	7,000.00
2009-12-16	REFUSE COLLECTION	SET UP UNIFORMS SEPARATELY	42030 5405 000 000			LAUNDRY/HOUSEKEEPING SUPPLIES	450.00
	REFUSE COLLECTION		42030 5410 000 000			UNIFORMS	450.00

DATE	DEPARTMENT	REASON FOR TRANSFER	FROM	TO	ACCT CODE	DESCRIPTION	AMOUNT
2009-12-16	COUNTY OFFICE BUILDINGS/COURT	ELECTRICAL ENGINEERING UPS SYS	43040	3010	000 000	OTHER CONTRACTUAL SERVICES	2,340.00
	COUNTY OFFICE BUILDINGS/COURT		43040	3002	000 000	PROFESSIONAL SERVICES-OTHER	2,340.00
2009-12-28	GENERAL ENGINEERING/ADMINISTRATION	MAJOR REPAIRS TO VEHICLES	42010	4003	000 002	CENTRAL STORES - GASOLINE	2,000.00
	GENERAL ENGINEERING/ADMINISTRATION		42010	3004	000 002	REPAIR AND MAINTENANCE-VEHICLE	2,000.00
2010-01-20	JUVENILE AND DOMESTIC COURT	OFFICE SUPPLIES	21050	5204	000 000	POSTAGE AND TELEPHONE	600.00
	JUVENILE AND DOMESTIC COURT		21050	5401	000 000	OFFICE SUPPLIES	600.00
2010-01-22	INFORMATION TECHNOLOGY	GIS DATA STORAGE SERVER	12200	5506	000 002	TRAVEL - GIS	3,000.00
	INFORMATION TECHNOLOGY		12200	5413	000 002	OTHER OPERATING SUPPLIES-GIS	3,000.00
2010-02-04	COMMISSIONER OF THE REVENUE	PRINTER REPAIR	12090	3006	000 000	PRINTING AND BINDING	600.00
	REASSESSMENT/BOARD OF ASSESSORS		12100	3004	000 001	REPAIR AND MAINTENANCE-EQUIP	600.00
2010-02-09	COUNTY ATTORNEY	SOFTWARE UPGRADES	12020	5413	000 000	OTHER OPERATING	71.17
	COUNTY ATTORNEY		12020	5401	000 000	OFFICE SUPPLIES	71.17
2010-02-09	COUNTY ATTORNEY	SUBSCRIPTION INCREASES	12020	5413	000 000	OTHER OPERATING	47.92
	COUNTY ATTORNEY		12020	5411	000 000	BOOKS & SUBSCRIPTIONS	47.92
2010-02-12	ELECTORAL BOARD AND OFFICIALS	NEWSPAPER SUBSCRIPTION	12010	5401	000 000	OFFICE SUPPLIES	24.00
	ELECTORAL BOARD AND OFFICIALS		12010	5411	000 000	BOOKS AND SUBSCRIPTIONS	24.00
2010-02-16	ECONOMIC DEVELOPMENT COMMISSION	BOOKS AND SUBSCRIPTIONS	81020	3007	000 000	ADVERTISING	1,200.00
	ECONOMIC DEVELOPMENT COMMISSION		81020	5411	000 000	BOOKS AND SUBSCRIPTIONS	1,200.00
2010-02-16	ECONOMIC DEVELOPMENT COMMISSION	DUES AND MEMBERSHIPS	81020	3002	000 000	PROFESSIONAL SERVICES - OTHER	400.00
	ECONOMIC DEVELOPMENT COMMISSION		81020	5801	000 000	DUES & MEMBERSHIPS	400.00
2010-02-16	ECONOMIC DEVELOPMENT COMMISSION	SUPPLIES	81020	3002	000 006	PROF SERV - ISO/RETRAINING ASST	2,500.00
	ECONOMIC DEVELOPMENT COMMISSION		81020	5413	000 000	OTHER OPERATING SUPPLIES	2,500.00
2010-02-22	SHERIFF	APPLICANT PHYSICALS TESTS,	31020	3004	000 002	REPAIR AND MAINTENANCE-VEHICLE	1,000.00
	SHERIFF		31020	3001	000 000	PROFESSIONAL HEALTH SERVICES	1,000.00
2010-02-23	PLANNING	COPIER PAPER	81010	5401	000 000	OFFICE SUPPLIES	100.00
	PLANNING		81010	5401	000 002	OFFICE SUPPLIES-COPIER	100.00
2010-02-24	CLERK OF THE CIRCUIT COURT	REPLACEMENT DEED BOOK BINDER	21060	5401	000 000	OFFICE SUPPLIES	1,000.00
	CLERK OF THE CIRCUIT COURT		21060	3006	000 000	PRINTING AND BINDING	1,000.00
2010-02-24	FIRE AND RESCUE	FIREFIGHTER BREATHING APPARATU	35050	3006	000 000	PRINTING AND BINDING	2,500.00
	FIRE AND RESCUE		35050	5413	000 000	OTHER OPERATING SUPPLIES	2,500.00
	FIRE AND RESCUE		35050	5410	000 000	UNIFORMS & WEARING APPAREL	7,000.00
	FIRE AND RESCUE		35050	5413	000 000	OTHER OPERATING SUPPLIES	7,000.00
2010-03-08	COUNTY ADMINISTRATOR	HARDWARE UPGRADE	12010	5506	000 000	TRAVEL	2,500.00
2010-03-08	COUNTY ATTORNEY	SUBSCRIPTION INCREASE	12020	5413	000 000	OTHER OPERATING	50.00
	COUNTY ATTORNEY		12020	5411	000 000	BOOKS & SUBSCRIPTIONS	50.00
2010-03-08	HUMAN RESOURCES	HR SOFTWARE PURCHASE	12030	3007	000 000	ADVERTISING	17,000.00
	HUMAN RESOURCES		12030	5413	000 000	OTHER OPERATING SUPPLIES	17,000.00
2010-03-08	INFORMATION TECHNOLOGY	HARDWARE UPGRADE	12200	5413	000 000	OTHER OPERATING SUPPLIES	2,500.00

DATE	DEPARTMENT	REASON FOR TRANSFER	FROM	TO ACCT CODE	DESCRIPTION	AMOUNT
2010-03-08	COUNTY OFFICE BUILDINGS/COURT	ENGINEERING COST/COMPUTER ROOM	43040 3010 000 000	000	OTHER CONTRACTUAL SERVICES	2,160.00-
	COUNTY OFFICE BUILDINGS/COURT		43040 3002 000 000	000	PROFESSIONAL SERVICES-OTHER	2,160.00
2010-03-09	GENERAL OPERATING FUND	ED MEETING TELEVISION COSTS	11010 3005 000 000	000	MAINTENANCE SERVICE CONTRACTS	2,000.00-
	GENERAL OPERATING FUND		11010 3002 000 000	000	PROFESSIONAL SERVICES-OTHER	2,000.00
2010-03-11	ECONOMIC DEVELOPMENT COMMISSION	COVER IDEAS AND MEMBERSHIPS	81020 3006 000 000	000	PRINTING & BINDING	100.00-
	ECONOMIC DEVELOPMENT COMMISSION		81020 5801 000 000	000	DUES & MEMBERSHIPS	100.00
2010-03-12	AGRICULTURE	ENTRY DOOR REPAIR	83010 9002 000 000	000	LEASE/RENT OF BUILDING	200.00-
	AGRICULTURE		83010 3004 000 001	000	REPAIR AND MAINTENANCE-EQUIP.	200.00
2010-03-12	AGRICULTURE	OFFICE SUPPLIES	83010 9002 000 000	000	LEASE/RENT OF BUILDING	622.00-
	AGRICULTURE		83010 5401 000 000	000	OFFICE SUPPLIES	622.00
	AGRICULTURE		83010 5506 000 000	000	TRAVEL	640.00-
	AGRICULTURE		83010 5401 000 000	000	OFFICE SUPPLIES	640.00
	AGRICULTURE		83010 5801 000 000	000	DUES AND ASSOC. MEMBERSHIPS	200.00-
	AGRICULTURE		83010 5401 000 000	000	OFFICE SUPPLIES	200.00
	AGRICULTURE		83010 5411 000 000	000	BOOKS AND SUBSCRIPTIONS	277.05-
	AGRICULTURE		83010 5401 000 000	000	OFFICE SUPPLIES	277.05
2010-03-16	INFORMATION TECHNOLOGY	GIS SOFTWARE/MAP BOOK PROJECT	12200 3005 000 002	002	MAINTENANCE SERVICE CONTRACTS-GIS	1,400.00-
	INFORMATION TECHNOLOGY		12200 5413 000 002	002	OTHER OPERATING SUPPLIES-GIS	1,400.00
2010-03-16	CLERK OF THE CIRCUIT COURT	COVER AND REBINDING BOOK COST	21060 5401 000 000	000	OFFICE SUPPLIES	28.61-
	CLERK OF THE CIRCUIT COURT		21060 3006 000 000	000	PRINTING AND BINDING	28.61
2010-03-18	SHERIFF	WARRANT JACKETS, LETTERHEADS	31020 5401 000 000	000	OFFICE SUPPLIES	300.00-
	SHERIFF		31020 3006 000 000	000	PRINTING AND BINDING	300.00
2010-03-25	COMMISSIONER OF THE REVENUE	POSTAGE/PHONES THROUGH 6/30/10	12090 5204 000 000	000	POSTAGE AND TELEPHONE	3,000.00
	ASSESSMENT/BOARD OF ASSESSORS		12100 5204 000 000	000	POSTAGE AND TELEPHONE	3,000.00-
2010-04-01	TREASURER	(2) ASCOM HASLER INSERTERS	12130 3002 000 002	002	PROF. SERV. - DWT-VRM STOPS	44,977.00-
	TREASURER		12130 8001 000 000	000	MACHINERY AND EQUIPMENT	44,977.00
2010-04-01	SHERIFF	CORRECT BS480	31020 5409 000 004	004	POLICE SUPPLIES - CONGRESS GRANT	23,587.52
	SHERIFF		31020 3002 000 002	002	PROF. SVCS - CONGRESS GRANT	23,587.52-
2010-04-05	SHERIFF	CONGRESSIONAL GRANT/VEHICLES	31020 8005 000 000	000	MOTOR VEHICLES AND EQUIPMENT	48,000.00-
	SHERIFF		31020 5409 000 004	004	POLICE SUPPLIES - CONGRESS GRANT	48,000.00
2010-04-08	ELECTORAL BOARD AND OFFICIALS	COPIER LEASE CHANGE	13010 9001 000 000	000	LEASE/RENTL OF EQUIPMENT	90.00-
	REGISTRAR		13020 9001 000 000	000	LEASE/RENT OF EQUIPMENT	90.00
2010-04-12	FIRE AND RESCUE	PURCHASE BREATHING APPARATUS	35050 4003 000 002	002	CENTRAL STORES - GASOLINE	8,000.00-
	FIRE AND RESCUE		35050 5413 000 000	000	OTHER OPERATING SUPPLIES	8,000.00

*** END OF REPORT ***

**County of Frederick, VA
Report on Unreserved Fund Balance
March 2010**

Unreserved Fund Balance, Beginning of Year, July 1, 2009		26,029,172
Prior Year Funding & Carryforward Amounts		
IT carryforwards	(93,391)	
Fire Company Capital carryforward	(148,982)	
DARE carryforward	(5,000)	
Forfeited Asset carryforward	(29,995)	
School carryforwards	(1,894,285)	
Double Tollgate Citizen's Convenience Ctr carryforward	(15,600)	
Sheriff grants carryforward	(242,672)	
Transportation carryforward	(440,300)	
Return unspent FY09 grant funds	(7,200)	
Fire station PPEA carryforward	(50,000)	
	<hr/>	
		(2,927,424)
Other Funding / Adjustments		
EDC reduction	1,936	
Audit Adjustment	(1,894)	
Litter-Thon donations	(267)	
Electronic poll books	(11,728)	
AARP Tax Aid	(2,100)	
EDC incentive - Fisher	(90,000)	
Bowman Library chiller replacement	(83,881)	
Legal fees	(50,000)	
Server room reconfiguration	(10,530)	
June 2010 primary election	(26,422)	
		<hr/>
		(274,886)
Fund Balance, March 2010		<u><u>22,826,862</u></u>