



TO: Board of Supervisors

FROM: Finance Committee

DATE: April 21, 2011

SUBJECT: Finance Committee Report and Recommendations

The Finance Committee met in the First Floor Conference Room at 107 North Kent Street on Wednesday, April 20, 2011 at 8:00 a.m. Member Richard Shickle was absent.

(b) Items 3, 4 and 5 were approved on consent agenda.

1. The Handley Regional Library Director requests the use of proffer funds and a General Fund supplemental appropriation in the amount of \$83,000 in order to construct an occasional use parking lot at Bowman Library. See attached information, p. 1 – 6. The committee recommends approval.
2. The NRADC Superintendent requests a DCS Fund supplemental appropriation in the amount of \$1,500 for the repair of (2) ASAP vehicles. See attached memo, p. 7. This item has been postponed awaiting further information on replacement vehicle costs.
3. (b) The Fire & Rescue Chief requests a General Fund supplemental appropriation in the amount of \$7,968.90. This amount represents an insurance reimbursement for a damaged vehicle. No local funds required. See attached memo, p. 8 – 9.
4. (b) The Solid Waste Manager requests a General Fund supplemental appropriation in the amount of \$6,630.50. This amount represents grant

proceeds from VDMME for environmental outreach. No local funds required.
See attached memo, p. 10.

5. (b) The Solid Waste Manager requests a General Fund supplemental appropriation in the amount of \$2,570. This amount represents proceeds from the sale of rain barrels. No local funds required. See attached memo, p. 11.
6. The Transportation Director requests a General Fund supplemental appropriation in the amount of \$4 million. This amount represents construction cost for Snowden Bridge Blvd. \$1.3 million will be reimbursed by VDOT Economic Development Access Grants and the remainder reimbursed by Graystone Corporation of Virginia. It is also requested that the County Administrator be authorized to enter into the project management agreement. See attached information, p. 12 – 14. The committee recommends approval.
7. The Zoning Administrator requests a General Fund and a Development Projects Fund supplemental appropriation in the amount of \$9,186.55. This amount represents the county funds needed to complete Whitacre Farms subdivision which was abandoned by the original developer. The performance bond was budgeted in July 2010. See attached memo, p. 15 – 16. This item was postponed awaiting further research with the County Attorney.
8. The Public Works Deputy Director requests a General Fund supplemental appropriation not to exceed \$200,000. This amount represents funds to complete the Southside Access Road on behalf of the Lake Holiday Sanitary District. LHSD will submit the funds to the County prior to the award of any contract. See attached memo, p. 17 – 18. The committee recommends approval.

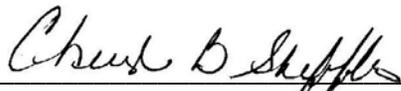
INFORMATION ONLY

1. The Finance Director provides a Fund 10 Transfer report for FY11. See attached, p. 19 – 24.
2. The Finance Director provides the Unreserved Fund Balance report. See attached, p. 25.
3. The Finance Director provides March Financial Statements. See attached, p. 26 – 37.

Respectfully submitted,
FINANCE COMMITTEE

Bill Ewing
Gary Lofton
Charles DeHaven
Ron Hottle
Richie Wilkins
Stephen Swiger

By



Cheryl B. Shiffler, Finance Director



A Public Library Serving Winchester, Frederick and Clarke Counties

March 21, 2011

To: Frederick County Finance Committee
From: Trish Ridgeway, Library Director
Subject: Request to Access Proffered Funds for Bowman Library Parking Lot Addition

The Handley Regional Library Board in its regular meeting of March 15, 2011, voted to request the use of proffer funds to construct an occasional-use parking lot of 50 spaces at the Bowman Library.

With the assistance of Supervisor Bill Ewing and Assistant County Administrator Kris Tierney, who contacted Ed Strawsnyder and Candice Perkins, we have learned that the project is feasible within the amount of proffered funds assigned to the Library, \$85,536.50.

I attach the email printouts provided to me by Supervisor Ewing.

Cost Request: Ed Strawsnyder's estimate for the project is \$83,000. We request this amount for the project.

Description: Quoted from Ed Strawsnyder's attached description:

For estimate purposes, I assumed a site with dimensions of 250' by 64' located at the south end of the existing parking lot. The resulting area will easily accommodate 50 parking spaces. Also, the existing topography will lend itself to the application of "turf parking" without the need for extensive grading to facilitate drainage. Access to this overflow parking area would be through the southern most parking lot via a curb cut and a new concrete apron. The design of the proposed overflow parking area would utilize a turf reinforcement mesh similar to the GrassProtecta product manufactured by Boddingtons, Inc. In addition to the mesh which would be placed directly on the existing ground and covered by a thin layer of soil, the project would include a gate, split rail fence to delineate the parking area and landscaping at the southern end to shield the residential dwellings from the car lights.

To design and construct the proposed overflow parking area to accommodate 50 spaces, I am recommending a budget of \$83,000. This figure includes costs related to the following: surveying and design, demolition, minor grading, new concrete apron, new gate (2 bollards)

Proffers 10-240-2503

www.handleyregional.org Email: hlref@handleyregional.org

Library Administration
P.O. Box 58
Winchester, VA 22604
(540) 662-9041
Fax (540) 662-9053

Clarke County Library
101 Chalmers Court, Suite C
Berryville, VA 22611
(540) 955-5144
Fax (540) 955-3655

The Handley Library
100 West Piccadilly Street
Winchester, VA 22601
(540) 662-9041
Fax (540) 722-4769

Mary Jane & James L. Bowman Library
P.O. Box 1300
871 Tasker Road
Stephens City, VA 22655
(540) 869-9000
Fax (540) 869-9001

with a locking chain), site preparation, installation of approximately 16,000 square feet of turf reinforcement, placement of a thin layer of topsoil over the mesh reinforcement, seeding and fertilizing, installing approximately 600 linear feet of split rail fencing and planting an evergreen buffer (two rows of Leland Cypress split spaced on 8' centers).

To construct an area which would provide at least 75 overflow spaces, I would recommend a budget of \$125,000. It should be emphasized that the turf reinforcement will only accommodate light car traffic and is generally utilized in intermittently used overflow areas only.

Need: We continue to worry about the safety of individuals parking on Tasker Road when our parking lot is full. At a recent event, not only did people park on Tasker, they double-parked!

For the 2008 presidential election, our staff jury-rigged overflow parking in the area the proposed addition would be located. Three staff members worked from early morning until evening directing traffic into this area, which fortunately was not wet for that day. With the setup proposed by Mr. Strawsnyder, the sheriff department's staff will be able to direct traffic to the area.

We need this parking for about 18 to 20 times per year--10 summer reading events, the twice-yearly book-sale preview night, other special children's and adult programs (around six per year), and those elections that have heavy turnout.

Capital Improvement Plan Listing: A permanent paved parking lot addition has been in the CIP since 2002/2003. CORBIN Construction & Excavating, Inc., in August 2009, supplied an estimate, without landscaping or gate, of \$152,188.

**FW: Bowman Library Parking Expansion**

Thursday, March 3, 2011 3:30 PM

From: "Kris Tierney" <ktierney@co.frederick.va.us>**To:** supervisorewing@yahoo.com**Cc:** "John Riley" <jriley@co.frederick.va.us>, "Ed Strawsnyder" <estrawsn@co.frederick.va.us>, "Candice Perkins" <cperkins@co.frederick.va.us>**Bill:**

Following up on your request, I asked Ed and Candice in Planning to work up something for overflow parking at the Bowman Library. I'm not sure what the desires of the Library are, but below is a very rough estimate to install "turf" parking for 50-75 vehicles like we discussed. This is essentially a mesh placed over the existing turf with an overlay of a bit of topsoil. The grass grows up through it and the result provides the stability to accommodate occasional parking.

Let me know if this is not what you were after. Also, if it would be helpful we could set up a meeting out on site to discuss this with whomever you would like.

Kris

Kris C. Tierney
Assistant County Administrator
County of Frederick, Virginia
(540) 665-6382

From: Ed Strawsnyder
Sent: Wednesday, March 02, 2011 1:54 PM
To: Kris Tierney
Subject: RE: Bowman Library Parking Expansion

Kris,

For estimate purposes, I assumed a site with dimensions of 250' by 64' located at the south end of the existing parking lot. The resulting area will easily accommodate 50 parking spaces. Also, the existing topography will lend itself to the application of "turf parking" without the need for extensive grading to facilitate drainage. Access to this overflow parking area would be through the southern most parking lot via a curb cut and a new concrete apron. The design of the proposed overflow parking area would utilize a turf reinforcement mesh similar to the GrassProtecta product manufactured by Boddingtons, Inc. In addition to the mesh which would be placed directly on the existing ground and covered by a thin layer of soil, the project would include a gate, split rail fence to delineate the parking area and landscaping at the southern end to shield the residential dwellings from the car lights.

To design and construct the proposed overflow parking area to accommodate 50 spaces, I am recommending a budget of \$83,000. This figure includes costs related to the following: surveying and design, demolition, minor grading, new concrete apron, new gate (2 bollards

with a locking chain), site preparation, installation of approximately 16,000 square feet of turf reinforcement, placement of a thin layer of topsoil over the mesh reinforcement, seeding and fertilizing, installing approximately 600 linear feet of split rail fencing and planting an evergreen buffer (two rows of Leland Cypress split spaced on 8' centers).

To construct an area which would provide at least 75 overflow spaces, I would recommend a budget of \$125,000. It should be emphasized that the turf reinforcement will only accommodate light car traffic and is generally utilized in intermittently used overflow areas only.

Ed

From: Kris Tierney
Sent: Monday, February 28, 2011 1:45 PM
To: Ed Strawsnyder
Subject: FW: Bowman Library Parking Expansion

Ed:

Can you give me any kind of ballpark cost to install one of the "turf parking" options for an area that would accommodate 75 vehicles and travel ways give the requirements Candice has outline below?

Bill Ewing has asked me to get him something. Let me know if you have questions.

Thanks - Kris

From: Candice Perkins
Sent: Monday, February 28, 2011 11:45 AM
To: Kris Tierney
Cc: Eric Lawrence
Subject: Bowman Library Parking Expansion

Kris,

I pulled all the site plans for the Bowman Library (there were three approved) and they do not show any previously approved parking lot expansions. Therefore if the Bowman Library would like to expand their parking lot they would need to do the following:

1. A site plan would need to be submitted for the parking area.
 - a. The site plan would need to be reviewed by Inspections, Public Works, FCSA (because of the water main easements through the property), Fire Marshal, and Planning.
2. The site plan would need to show the following:
 - a. Type of surface being used (reinforced grass system).
 - b. Designated boundary for the parking area – this could be achieved by planting a vegetative (evergreen shrub) border, concrete bumpers, fencing, etc. The site would be required to plant a headlight screen (evergreen shrub or 3' fence) - this element could serve double duty as the screen and border.
 - c. The parking would only be for overflow and therefore would need to be gated off from the rest of the parking area. A curb cut could be installed in the existing parking

area (spaces removed/striped out to serve as the access) and a gate installed.

d. If they wanted more defined travel lanes for the overflow they could install paved travel aisles and use the reinforced grass system for the parking bays (this is what FEMA has at their site – see attached picture).

e. Setbacks for the parking area: 10' from the street ROW, 5' from other property lines.

Let me know if you need additional information.

Candice Perkins, AICP
Senior Planner
Frederick County Department of
Planning & Development
107 North Kent Street
Winchester, Virginia 22601
(540) 665-5651
(540) 665-6395 (fax)
cperkins@co.frederick.va.us
www.co.frederick.va.us



FW: Library

Wednesday, January 5, 2011 10:33 AM

From: "John Riley" <jriley@co.frederick.va.us>
To: "Bill Ewing" <supervisorewing@yahoo.com>

FYI;JR

From: Bonnie Waybrig
Sent: Wednesday, January 05, 2011 10:31 AM
To: John Riley
Cc: Cheryl Shiffler
Subject: RE: Library

John,
The amount of the Library proffers as of 12/31/10 is \$85,536.50. Eric Lawrence is reviewing the proffers to determine if there are any restrictions involved. Bonnie

From: Cheryl Shiffler
Sent: Wednesday, January 05, 2011 9:17 AM
To: Bonnie Waybrig
Subject: FW: Library

What is the answer on this?

From: John Riley
Sent: Wednesday, January 05, 2011 9:16 AM
To: Cheryl Shiffler
Subject: FW: Library

Do we have any proffer money on this?JR

From: Bill Ewing [mailto:supervisorewing@yahoo.com]
Sent: Wednesday, January 05, 2011 9:16 AM
To: John Riley
Subject: Library

Happy New Year.

John. Would you get someone to let me know what the current balance of proffer money that the Handley Library has available. Somehow. we are going to need to get a parking lot expansion at the Bowman before someone gets hurt out there on the road.

Thanks,
Bill

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 *Bruce R. Conover*
DATE: March 30, 2011
SUBJECT: Fund Balance Transfer Request

Request approval to transfer \$1,500.00 from 13-00240-2530, Unreserved Fund Balance, to Repair & Maintenance – Vehicle, expenditure code 4-013-021090-3004-00-002.

This request is necessary to complete unanticipated major repairs of two (2) motor vehicles assigned to the Alcohol Safety Action program (ASAP).

Thank you for considering this request.



COUNTY OF FREDERICK, VIRGINIA

FIRE AND RESCUE DEPARTMENT

1080 Coverstone Drive
Winchester, VA 22602

Dennis D. Linaburg
Deputy Chief
Fire Marshal
Life Safety Division

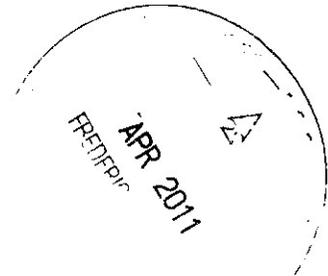
MEMORANDUM

TO: Cheryl Shiffler, Director
Finance Department

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

SUBJECT: Request for Supplemental Appropriation

DATE: March 31, 2011



Attached please find a copy of Check No. 38952 received in the amount of \$7,968.90 for the auto claim dated December 12, 2010 involving Lt. Tyree Cather. This amount represents the appraiser's estimate minus the \$500 deductible. The actual invoice for repairs will be paid through our line item 3505-3004-002 Repair and Maintenance – Vehicles. It is my request for a supplemental appropriation in the amount of \$7,968.90 to our line item for the repairs to the department's 2006 Chevrolet Suburban.

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

DDL:jlc
Attachment: (1)
Cc: File

3-010-018990-
0001

1096

38952

68-183/514
412

VACORP CLAIMS
308 MARKET ST. SE. STE 1 & 2
ROANOKE, VA 24011
540-345-8500

FIRST CITIZENS BANK

Seven Thousand Nine Hundred Sixty-Eight and 90/100 Dollars*****

| DATE | AMOUNT |
|-----------|--------------|
| 1/31/2011 | **7,968.90** |

PAY
TO THE
ORDER
OF

Frederick County
107 N. Kent Street
Winchester, VA 22601

VOID AFTER 60 DAYS
TWO SIGNATURES REQUIRED OVER \$50,000

[Redacted Signature]

AUTHORIZED SIGNATURE

[Redacted Signature]

VACORP CLAIMS

38952

| Description | From Date | To Date | Invoice # | Invoice Amt | Amount |
|----------------|-----------|---------|-----------------|-------------|------------|
| Auto Collision | | | 06 Chevy #70993 | \$8,468.90 | \$8,468.90 |
| Auto Collision | | | Deductible | (\$500.00) | (\$500.00) |

Claim Number: 0342010050126 Claimant: Frederick Payee: Frederick County
Check Number: 38952 Total Check Amt: \$7,968.90 Event Date: 12/12/2010 Department: 034 Frederick



MEMORANDUM

TO: Cheryl B. Shiffler
Director of Finance

FROM: Gloria M. Puffinburger *gmp*
Solid Waste Manager

THROUGH: Harvey E. Strawsnyder, Jr., P.E. *HES*
Director of Public Works

RE: Expenditure Reimbursement;
Transfer of Grant Funds

DATE: March 30, 2011



Please transfer \$6,630.50 from code 100 G (3-010-024040-0017) into line item 10-4203-3010-00 in the Refuse Collection budget.

Funds are a reimbursement from the Virginia Department of Mines, Minerals and Energy and represent grant proceeds for environmental education outreach.

If you have any questions, please contact Gloria Puffinburger, solid waste manager, at Extension 8219.

HES/gmp

cc: file

C.S. 3-25-11



MEMORANDUM

TO: Sharon Kibler
Finance Department

FROM: Gloria M. Puffinburger
Solid Waste Manager

RE: Journal Entry;
Sale of Rain Barrels

DATE: March 23, 2011

S/A \$ 2,570

I would like to request a journal entry for the purpose of moving the enclosed \$4,320 in cash and checks from 1904-06 (Recycling Revenue) to expenditure line item 10-4203-5413-00 (Refuse Collection/Other Operating). IOBP

Funds represent proceeds from rain barrels sold during this month's sales. The remainder of the 120 barrels purchased by the county were sold in August of 2010.

Funds were originally taken from line item 10-4203-5413-00.

If you have any questions, please contact me at Extension 8219.

Enclosures

HES/gmp

cc: file

\$5691.99 pd 8/16/10 FY11 cost \$52.09 ea. EnviroWorld → 4-010-42030-5413-00

* \$1,750 budgeted revenue & exp (FY11) → S/A for overage only = \$2,570
3-10-19040-0012 4-010-042030-5412-00000

cc: finance committee ✓



MEMORANDUM

TO: Finance Committee
FROM: John A. Bishop AICP, Deputy Director - Transportation *JAB*
RE: Graystone Economic Development Access Road
DATE: April 8, 2011

As you may be aware the County has applied for and been awarded two VDOT Economic Development Access Grants totaling \$1.3 Million in reimbursement funds. These funds are to be applied to the construction of Snowden Bridge Blvd. from Route 11 north to just west of Milburn Road (see attached graphic). The entire cost of this project is expected to be approximately \$4 Million with everything above the state award being funded by private entities. Initial financial outlays that come prior to state reimbursement are also being funded by private entities.

One of the requirements of these funds is that the County act as project manager on the construction project. Staff is prepared to do this and has already been coordinating with the development and VDOT on design and project planning issues. However, to act as project manager, staff is in need of a budget line item through which funds can be routed from the development and the State in order to pay invoices.

Attached please find the outline for the agreement into which the development and the County would enter which outlines how funding and reimbursement would work and also the surety to the County should the development fail to follow through on their financial obligation.

Staff is seeking a recommendation to the Board of Supervisors regarding the creation of the budget line item and authorizing the County Administrator to enter into the project management agreement with the development.

JAB/dlw

Attachment

4-010-081010-3002-000-007

Snowden Bridge Boulevard Economic Development Access Project

Purchase Order Agreement – Primary Matters

General Matters:

- Agreement between County of Frederick and Graystone Corporation of Virginia
- VDOT Economic Development Access Public Road Project – Snowden Bridge Boulevard Extension Station 12+00 – Station 56+84; VDOT Project #0875-034-781, M501
- Economic Development Access Project managed by County of Frederick

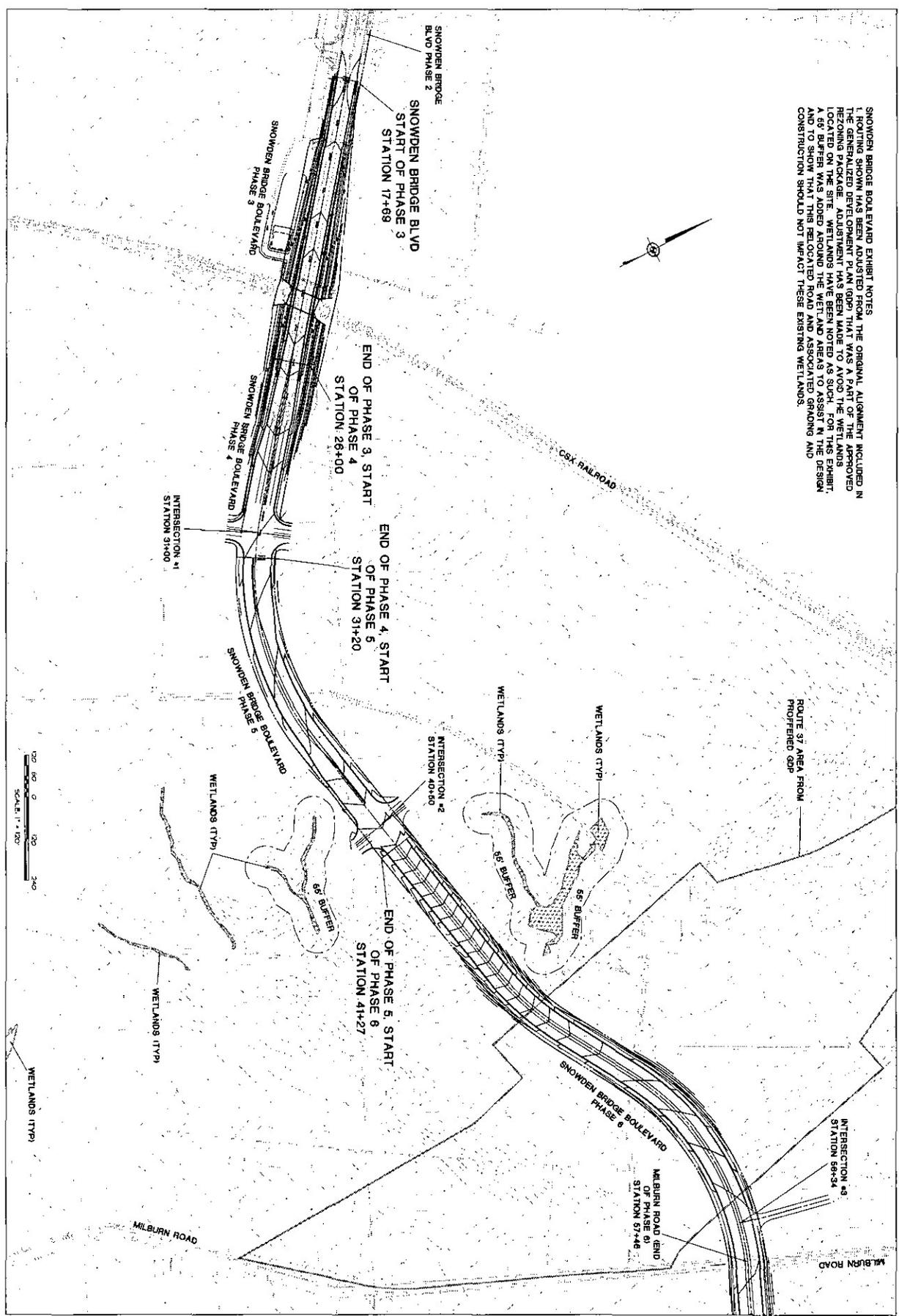
Funding Sources:

- Commonwealth Transportation Board approval of \$1,300,000.00
- Remaining funds provided by Graystone Corporation of Virginia

Obligations:

- Graystone Corporation of Virginia to provide Letter of Credit or bond in favor of County of Frederick in the amount of the approved bid amount + 10% contingency - \$1,300,000.00 CTB allocation. Letter of Credit or bond due prior to Frederick County awarding contract for construction.
- Fees for County administrative costs will be provided from the \$1,300,000.00 CTB allocation.
- Graystone Corporation to provide funding throughout construction contract. Payments provided to County of Frederick within five (5) business days of receipt of each County approved payment requisition.
- Graystone Corporation of Virginia to fund third party quality control services throughout construction contract. Third party quality control service will be directed by County construction manager with payment made directly to third party service providers by Graystone Corporation of Virginia.

SNOWDEN BRIDGE BOULEVARD EXHIBIT NOTES
 1. ROUTING SHOWN HAS BEEN ADJUSTED FROM THE ORIGINAL ALIGNMENT INCLUDED IN THE PREVIOUS EXHIBIT TO AVOID THE WETLANDS AND WETLANDS BUFFER AREAS. THE REZONING PACKAGE SUBMITTED TO THE BOARD OF SUPERVISORS AT THE MEETING LOCATED ON THE SITE. WETLANDS HAVE BEEN NOTED AS SUCH. FOR THIS EXHIBIT, A 65' BUFFER WAS ADDED AROUND THE WETLAND AREAS TO ASSIST IN THE DESIGN AND TO SHOW THAT THIS RELOCATED ROAD AND ASSOCIATED GRADING AND CONSTRUCTION SHOULD NOT IMPACT THESE EXISTING WETLANDS.



DATE: 04/02/10
 SCALE: 1" = 100'
 DESIGNED BY: RLK
 TITLE NO: 200903
 SHEET 1 OF 1
 XX-XXX

PIP PHASING EXHIBIT
GRAYSTONE CORPORATION
 SNOWDEN BRIDGE BOULEVARD PUBLIC IMPROVEMENT PLAN
 STONEWALL MAGISTERIAL DISTRICT
 FREDERICK COUNTY, VA



GREENWAY ENGINEERING, INC.
 151 West 10th Lane
 Wake Forest, Virginia 22602
 Telephone: (540) 862-4180
 Fax: (540) 862-9528
 www.greenwayeng.com



COUNTY of FREDERICK

Department of Planning and Development

540/665-5651

FAX: 540/665-6395

MEMORANDUM

TO: Finance Department

FROM: Mark R. Cheran, Zoning Administrator *MRC*

RE: Additional Appropriations from the General Fund

DATE: April 8, 2011

The Whitacre Farms subdivision was abandoned by the original developer prior to completing the roads and, was never accepted into the Virginia Department of Transportation's (VDOT) secondary road system for maintenance. Last year I requested that funds of cashier's check #40000453 in the amount of \$80,000.00 from Rock Builders, Inc. be appropriated into specific line item to be designated by the Finance Department for the County to administer the completion of this subdivision. The line item for this subdivision is ~~27-1227-4315-00~~. *4-027-012270-5413-000-005*

The bids for Whitacre Farms subdivision were received by Frederick County on March 22, 2011, and the lowest bid received was \$86,200.00 from Judy Excavating and Landscaping. Currently there is an amount of \$79,853.45 available for this project. Frederick County met with the low bidder and was able to alter items from the original specifications, which decreased the bid amount to \$74,200.00 to complete the project.

These reductions still leaves a shortage of funds in the amount of \$9,186.55. This shortage includes a ten (10) percent contingency of \$7,420.00 for change orders and construction cost associated with this project as well as a ten (10) percent contingency for project administrative costs of \$7,420.00. These costs include surveying, as-builts, quit claims and required VDOT fees. These contingencies bring the total cost of the project to \$89,040.00. I have attached a copy of the bid break down from Public Works.

In summary, I am requesting additional appropriations in the amount of \$9,186.55 to complete the Whitacre Farms subdivision. The Planning Department will be responsible for overseeing the project management of the work performed, as well as coordinate the road acceptance with the Virginia Department of Transportation.

MRC/dlw

Attachment

cc: Joe C. Wilder, Deputy Director, Department of Public Works
James M. Stewart, Erosion and Sediment Control Program Administrator, Dept. of Public Works
C. William Orndoff, Jr., Treasurer
Wayne Corbett, Deputy Treasurer



COUNTY of FREDERICK

Department of Public Works

540/665-5643

FAX: 540/678-0682

MEMORANDUM

TO: Mark Cheran, Zoning and Subdivision Administrator, Planning and Development

THROUGH: Joe C. Wilder, Deputy Director, Department of Public Works *JCW*

FROM: James M. Stewart, Erosion and Sediment Control Program Administrator, Department of Public Works *JMS*

SUBJECT: Estates at Whitacre Farms Subdivision Project

DATE: March 31, 2011

Bids were received for the subject project on Tuesday, March 22, 2011. The following is a summary of the bid results:

| | |
|-------------------------------------|--------------|
| • Judy Excavating and Landscaping | \$ 86,200.00 |
| • Shenandoah Valley Construction | \$ 90,000.00 |
| • Kee Construction | \$ 94,195.10 |
| • C. S. Jennings Construction | \$ 95,329.90 |
| • Jefferson Contracting | \$ 98,930.00 |
| • W-L Construction and Paving, Inc. | \$110,400.00 |

The apparent low bidder is Judy Excavating and Landscaping, with a bid of \$86,200. Currently, there is an amount of \$79,853.45 available for the subject project. Consequently, we met with the apparent low bidder and were able to alter items from the original specifications which decreased the bid to an amount of \$74,200.

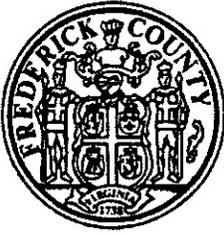
Even with the reduction, there is still a shortage of funds in the amount of \$9,186.55. The shortage includes a ten (10) percent contingency amount of \$7,420 for change orders and construction costs as well as ten (10) percent for the associated project administrative costs in the amount of \$7,420; thus bringing the total project costs to an amount of \$89,040.00. Currently there is an amount of \$79,853.55 available.

The administrative costs associated with this project include surveying services, as-builts, quit claims, and all applicable fees required by the Virginia Department of Transportation.

If you have any questions or concerns, please contact me.

JMS/rls

cc: Eric Lawrence, Director of Planning and Development
file



COUNTY of FREDERICK

Department of Public Works

540/665-5643

FAX: 540/678-0682

MEMORANDUM

TO: Finance Committee

THROUGH: Cheryl B. Shiffler, Director of Finance

FROM: Joe C. Wilder, Deputy Director of Public Works *JCW*

SUBJECT: Request to Appropriate Funds – Lake Holiday Sanitary District,
Southside Access Road Project

DATE: April 13, 2011

Currently, we are in the process of bidding two (2) projects on behalf of the Lake Holiday Sanitary District (LHSD), the dam spillway upgrade and the Southside Access Road. It is anticipated that the spillway upgrade project will last approximately 18 months. Prior to initiating the spillway upgrade project, it will be necessary to construct an access road through adjacent properties within the subdivision to provide a means of ingress and egress for the 80 plus homeowners located on the other side of the dam as well as for school buses. Consequently, the LHSD has acquired the necessary right-of-ways and easements from the property owners to accommodate construction of the subject access road. The road plan has been reviewed and approved by the appropriate county staff as well as the Virginia Department of Transportation.

The County, through the LHSD has applied to VRA to be part of their Spring bond pool to fund the project with anticipated bond proceeds being received in June. However, the spillway upgrade project cannot be initiated until the access road is fully constructed and functional. It is anticipated that construction of the access road will occur prior to receipt of the VRA funding. In an effort to accomplish this, the LHSD has agreed to provide the money for construction of the access road from their reserve fund with the stipulation that Frederick County will reimburse them for the amount expended upon receipt of the VRA funds. In addition, the LHSD has agreed that the road project funds shall be submitted to the county prior to the award of any contract. At this time, a comprehensive agreement between the LHSD and Frederick County is being drafted by the county attorney and will be forthcoming.

Appropriation Request – Lake Holiday Sanitary District, Southside Access Road Project
Page 2
April 13, 2011

Bids for the Southside Access Road will be received and opened on April 18, 2011 at 2 p.m. For discussion purposes, we are providing a construction estimate of \$250,000, which includes a ten (10) percent contingency amount. The actual amount of the request will be presented at the finance committee meeting on April 20, 2011. Therefore, we are requesting an appropriation in the amount of \$250,000 to fund this project.

JCW/rls

cc: Kris Tierney, Assistant County Administrator
David J. Burlison, Jr., General Manager, Lake Holiday Sanitary District
file

| DATE | DEPARTMENT | REASON FOR TRANSFER | FROM | TO | ACCT CODE | DESCRIPTION | AMOUNT |
|------------|------------------------------------|----------------------------------|--------------------|----|-----------|-------------------------------------|------------|
| 2010-07-02 | ELECTORAL BOARD AND OFFICIALS | WARRANTY MAINTENANCE | 13010 3004 000 001 | | | REPAIR AND MAINTENANCE EQUIP. | 778.40- |
| | ELECTORAL BOARD AND OFFICIALS | | 13010 3005 000 000 | | | MAINTENANCE SERVICE CONTRACTS | 778.40 |
| 2010-07-06 | COUNTY ATTORNEY | CHG. SAL. SUPPORT STAFF POSITION | 12020 3006 000 000 | | | PRINTING & BINDING | 20.00- |
| | COUNTY ATTORNEY | | 12020 1001 000 002 | | | SECRETARY | 20.00 |
| | COUNTY ATTORNEY | | 12020 3007 000 000 | | | ADVERTISING | 50.00- |
| | COUNTY ATTORNEY | | 12020 1001 000 002 | | | SECRETARY | 50.00 |
| | COUNTY ATTORNEY | | 12020 5401 000 000 | | | OFFICE SUPPLIES | 75.00- |
| | COUNTY ATTORNEY | | 12020 1001 000 002 | | | SECRETARY | 75.00 |
| | COUNTY ATTORNEY | | 12020 5413 000 000 | | | OTHER OPERATING | 40.00- |
| | COUNTY ATTORNEY | | 12020 1001 000 002 | | | SECRETARY | 40.00 |
| | COUNTY ATTORNEY | | 12020 5506 000 000 | | | TRAVEL | 200.00- |
| | COUNTY ATTORNEY | | 12020 1001 000 002 | | | SECRETARY | 200.00 |
| | COUNTY ATTORNEY | | 12020 3004 000 001 | | | REPAIRS/MAINT. - EQUIPMENT | 20.00- |
| | COUNTY ATTORNEY | | 12020 1001 000 002 | | | SECRETARY | 20.00 |
| 2010-07-06 | ECONOMIC DEVELOPMENT COMMISSION | OTHER OPERATING SUPPLIES | 81020 5506 000 000 | | | TRAVEL | 9,000.00- |
| | ECONOMIC DEVELOPMENT COMMISSION | | 81020 5413 000 000 | | | OTHER OPERATING SUPPLIES | 9,000.00 |
| 2010-07-06 | OTHER | POSTAGE MACHINE RENTAL | 12240 5415 000 000 | | | OTHER EXPENSES | 600.00- |
| | OTHER | | 12240 9001 000 000 | | | LEASE/RENT OF EQUIPMENT | 600.00 |
| 2010-08-04 | FINANCE DEPARTMENT | MAINTENANCE ON SCANNERS | 12140 3002 000 000 | | | PROFESSIONAL SERVICES-OTHER | 50.00- |
| | FINANCE DEPARTMENT | | 12140 3004 000 001 | | | REPAIR AND MAINTENANCE-EQUIP. | 50.00 |
| 2010-08-12 | ELECTORAL BOARD AND OFFICIALS | WARRANTY MAINTENANCE | 13010 3004 000 001 | | | REPAIR AND MAINTENANCE-EQUIP. | 372.75- |
| | ELECTORAL BOARD AND OFFICIALS | | 13010 3005 000 000 | | | MAINTENANCE SERVICE CONTRACTS | 372.75 |
| 2010-08-13 | FIRE AND RESCUE | CLASSES FOR ALS CERTIFICATION | 35050 1007 000 001 | | | CAREER DEVELOPMENT-PROMOTIONAL PAY | 7,300.00- |
| | FIRE AND RESCUE | | 35050 2013 000 000 | | | EDUCATION-TUITION ASSISTANCE | 7,300.00 |
| 2010-08-16 | SHERIFF | JULY 4 PARKS EVENT | 31020 1005 000 000 | | | OVERTIME | 621.71 |
| | RECREATION CENTERS AND PLAYGROUNDS | | 71040 3010 000 000 | | | CONTRACTUAL SERVICES-ADMINISTRATION | 621.71- |
| 2010-08-30 | MAINTENANCE ADMINISTRATION | TRANSPORTATION PURCHASE/GAS | 43010 5408 000 000 | | | VEHICLE & POWERED EQUIP. SUPPLIES | 500.00- |
| | MAINTENANCE ADMINISTRATION | | 43010 4003 000 003 | | | CENTRAL STORES-GASOLINE CAR | 500.00 |
| 2010-09-01 | PARKS MAINTENANCE | TR. FUNDS 9/10 PA FORM | 71030 1001 000 013 | | | PARK & STEWARDSHIP PLANNER | 35,443.00 |
| | PARKS MAINTENANCE | | 71030 2001 000 000 | | | F. I. C. A. | 2,711.00 |
| | PARKS MAINTENANCE | | 71030 2002 000 000 | | | RETIREMENT - V. S. R. S. | 4,891.00 |
| | PARKS MAINTENANCE | | 71030 2005 000 000 | | | HOSPITAL/MEDICAL PLANS | 10,219.00 |
| | PARKS MAINTENANCE | | 71030 2006 000 000 | | | GROUP INSURANCE | 99.00 |
| | PARKS MAINTENANCE | | 71030 2011 000 000 | | | WORKER'S COMPENSATION - COMMO | 797.00 |
| | RECREATION CENTERS AND PLAYGROUNDS | | 71040 1001 000 013 | | | PROGRAM SUPERVISOR | 35,443.00- |
| | RECREATION CENTERS AND PLAYGROUNDS | | 71040 2001 000 000 | | | F. I. C. A. | 2,711.00- |
| | RECREATION CENTERS AND PLAYGROUNDS | | 71040 2002 000 000 | | | RETIREMENT - V. S. R. S. | 4,891.00- |
| | RECREATION CENTERS AND PLAYGROUNDS | | 71040 2005 000 000 | | | HOSPITAL/MEDICAL PLANS | 10,219.00- |
| | RECREATION CENTERS AND PLAYGROUNDS | | 71040 2006 000 000 | | | GROUP INSURANCE | 99.00- |
| | RECREATION CENTERS AND PLAYGROUNDS | | 71040 2011 000 000 | | | WORKER'S COMPENSATION - COMMO | 797.00- |
| 2010-09-22 | INFORMATION TECHNOLOGY | ADDENDUM PICTOMETRY CONTRACT | 12200 5506 000 002 | | | TRAVEL - GIS | 880.00- |
| | INFORMATION TECHNOLOGY | | 12200 3002 000 000 | | | PROFESSIONAL SERVICES-OTHER | 880.00 |
| 2010-09-24 | COUNTY OFFICE BUILDINGS/COURT | MICROWAVE SUPPORT | 43040 3005 000 005 | | | MAINTENANCE SERVICE CONTRACTS | 440.00- |
| | COUNTY OFFICE BUILDINGS/COURT | | 43040 3002 000 000 | | | PROFESSIONAL SERVICES-OTHER | 440.00 |
| 2010-10-04 | MAINTENANCE ADMINISTRATION | ELECTRICAL CERTIFICATION | 43010 3004 000 002 | | | REPAIR AND MAINTENANCE - VEHICLE | 125.00- |
| | MAINTENANCE ADMINISTRATION | | 43010 5506 000 000 | | | TRAVEL | 125.00 |

| DATE | DEPARTMENT | REASON FOR TRANSFER | FROM | TO | ACCT CODE | DESCRIPTION | AMOUNT |
|------------|---------------------------------|-------------------------------|--------------------|----|-----------|------------------------------------|------------|
| 2010-10-05 | COMMISSIONER OF THE REVENUE | MACHINE CONTRACT | 12090 3006 000 000 | | | PRINTING AND BINDING | 425.00- |
| | REASSESSMENT/BOARD OF ASSESSORS | | 12100 3006 000 000 | | | PRINTING/BINDING | 2,000.00- |
| | REASSESSMENT/BOARD OF ASSESSORS | | 12100 3005 000 000 | | | MAINTENANCE SERVICE CONTRACTS | 2,000.00 |
| | REASSESSMENT/BOARD OF ASSESSORS | | 12100 3005 000 000 | | | MAINTENANCE SERVICE CONTRACTS | 425.00 |
| 2010-10-06 | HUMAN RESOURCES | LECC COURSES | 12030 5506 000 001 | | | TRAVEL-INTERVIEW CANDIDATES | 620.00- |
| | HUMAN RESOURCES | | 12030 5506 000 000 | | | TRAVEL | 620.00 |
| 2010-10-06 | CYPRYS MOTH SUPPRESSION | TELEPHONE CHARGES | 82020 3007 000 000 | | | ADVERTISING | 100.00- |
| | GYPSY MOTH SUPPRESSION | | 82020 5204 000 000 | | | POSTAGE AND TELEPHONE | 100.00 |
| 2010-10-12 | REASSESSMENT/BOARD OF ASSESSORS | POSTAGE- REASSESSMENT | 12100 5204 000 000 | | | OFFICE SUPPLIES | 2,000.00- |
| | REASSESSMENT/BOARD OF ASSESSORS | | 12100 5204 000 000 | | | POSTAGE AND TELEPHONE | 2,000.00 |
| 2010-10-13 | JUVENILE AND DOMESTIC COURT | LEGAL FEES | 21050 5204 000 000 | | | POSTAGE AND TELEPHONE | 250.00- |
| | JUVENILE AND DOMESTIC COURT | | 21050 3002 000 000 | | | PROFESSIONAL SERVICES-LEGAL FEES | 250.00 |
| 2010-10-21 | COUNTY OFFICE BUILDINGS/COURT | SECURITY/FIRE ALARM LINES | 43040 3010 000 000 | | | OTHER CONTRACTUAL SERVICES | 800.00- |
| | COUNTY OFFICE BUILDINGS/COURT | | 43040 5204 000 006 | | | POSTAGE AND TELEPHONE-GAINESBORO | 800.00 |
| 2010-10-26 | SHERIFF | DARE PROMOTIONAL ITEMS | 31020 5401 000 000 | | | OFFICE SUPPLIES | 2,851.80- |
| | SHERIFF | | 31020 5413 000 001 | | | DRUG PROGRAM | 2,851.80 |
| 2010-11-01 | CLERK OF THE CIRCUIT COURT | MOBILE STORAGE SYSTEM | 21060 3010 000 000 | | | OTHER CONTRACTUAL SERVICES | 7,923.00- |
| | CLERK OF THE CIRCUIT COURT | | 21060 5401 000 000 | | | OFFICE SUPPLIES | 7,923.00 |
| 2010-11-01 | HUMAN RESOURCES | PT EMPLOYEE SCANNING PROJECT | 12030 3007 000 000 | | | ADVERTISING | 1,000.00- |
| | HUMAN RESOURCES | | 12030 1003 000 000 | | | Part Time / Extra Help | 1,000.00 |
| 2010-11-01 | CLERK OF THE CIRCUIT COURT | RECLASS MOBILE STORAGE SYSTEM | 21060 8002 000 000 | | | FURNITURE AND FIXTURES | 7,923.00 |
| | CLERK OF THE CIRCUIT COURT | | 21060 5401 000 000 | | | OFFICE SUPPLIES | 7,923.00- |
| 2010-11-01 | FIRE AND RESCUE | TR. FUNDS/SALARY INCREASES | 35050 1001 000 058 | | | DEPUTY CHIEF-OPERATIONS | 3,393.40 |
| | FIRE AND RESCUE | | 35050 1007 000 001 | | | CAREER DEVELOPMENT-PROMOTIONAL PAY | 3,393.40- |
| | FIRE AND RESCUE | | 35050 1001 000 064 | | | CAPTAIN | 1,807.08 |
| | FIRE AND RESCUE | | 35050 1001 000 003 | | | FIRE/RESCUE TECHNICIAN | 1,807.08- |
| 2010-11-09 | HUMAN RESOURCES | HEALTHCARE COURSE@LECC | 12030 3007 000 000 | | | ADVERTISING | 40.00- |
| | HUMAN RESOURCES | | 12030 5506 000 000 | | | TRAVEL | 40.00 |
| 2010-11-09 | HUMAN RESOURCES | SUBSCRIPTIONS | 12030 3007 000 000 | | | ADVERTISING | 200.00- |
| | HUMAN RESOURCES | | 12030 5411 000 000 | | | BOOKS AND SUBSCRIPTIONS | 200.00 |
| 2010-11-15 | ECONOMIC DEVELOPMENT COMMISSION | RECLASSIFY PART-TIME | 81020 1005 000 000 | | | OVERTIME | 36,592.00- |
| | ECONOMIC DEVELOPMENT COMMISSION | | 81020 1003 000 000 | | | PART TIME/EXTRA HELP | 36,592.00 |
| 2010-11-22 | SHERANDO PARK | COMPLETE BIKE TRAIL PHASE II | 71100 3004 000 003 | | | REPAIR AND MAINTENANCE-BLDGS. | 2,637.67- |
| | SHERANDO PARK | | 71100 8900 000 000 | | | IMPROVEMENTS OTHER THAN BUILDINGS | 2,637.67 |
| 2010-11-22 | PUBLIC SAFETY COMMUNICATIONS | TO COVER CONTRACTUAL SERVICES | 35060 3004 000 001 | | | REPAIR AND MAINTENANCE- EQUIPMENT | 2,000.00- |
| | PUBLIC SAFETY COMMUNICATIONS | | 35060 3010 000 000 | | | CONTRACTUAL SERVICES | 2,000.00 |
| 2010-11-22 | FINANCE DEPARTMENT | TO COVER REPAIRS | 12140 3007 000 000 | | | ADVERTISING | 500.00- |
| | FINANCE DEPARTMENT | | 12140 3004 000 001 | | | REPAIR AND MAINTENANCE-EQUIP. | 500.00 |
| 2010-11-24 | COMMISSIONER OF THE REVENUE | COVER APPRAISAL MANUALS | 12090 5506 000 000 | | | TRAVEL | 800.00- |
| | REASSESSMENT/BOARD OF ASSESSORS | | 12100 5411 000 000 | | | BOOKS & SUBSCRIPTIONS | 800.00 |

| DATE | DEPARTMENT | REASON FOR TRANSFER | FROM | TO | ACCT CODE | DESCRIPTION | AMOUNT |
|------------|--------------------------------|-----------------------------|--------------------|----|-----------|----------------------------------|------------|
| 2010-11-30 | HUMAN RESOURCES | YEARS OF SERVICE AWARDS | 12030 3007 000 000 | | | ADVERTISING | 700.00- |
| | HUMAN RESOURCES | | 12030 5415 000 000 | | | OTHER EXPENSES | 700.00 |
| 2010-12-01 | COUNTY ATTORNEY | LITIGATION | 12020 3002 000 000 | | | PROFESSIONAL SERVICES - OTHER | 5,000.00- |
| | OTHER | | 12240 3002 000 000 | | | PROFESSIONAL SERVICES - OTHER | 5,000.00- |
| 2010-12-10 | AGRICULTURE | OFFICE SUPPLIES | 83010 9002 000 000 | | | LEASE/RENT OF BUILDING | 822.00- |
| | AGRICULTURE | | 83010 5401 000 000 | | | OFFICE SUPPLIES | 822.00 |
| 2010-12-15 | HUMAN RESOURCES | EXPENSES FY11 | 12030 3067 000 000 | | | ADVERTISING | 1,000.00- |
| | HUMAN RESOURCES | | 12030 5415 000 000 | | | OTHER EXPENSES | 1,000.00 |
| 2010-12-15 | MANAGEMENT INFORMATION SYSTEMS | MIS PROGRAMMER | 12220 1001 000 056 | | | MIS PROGRAMMER | 37,500.00 |
| | MANAGEMENT INFORMATION SYSTEMS | | 12220 2001 000 000 | | | F.I.C.A. | 2,868.75 |
| | MANAGEMENT INFORMATION SYSTEMS | | 12220 2002 000 000 | | | RETIREMENT - V.R.S. | 5,077.50 |
| | MANAGEMENT INFORMATION SYSTEMS | | 12220 2005 000 000 | | | HOSPITAL/MEDICAL PLANS | 4,351.00 |
| | MANAGEMENT INFORMATION SYSTEMS | | 12220 2006 000 000 | | | GROUP INSURANCE | 307.50 |
| | MANAGEMENT INFORMATION SYSTEMS | | 12220 3002 000 000 | | | PROFESSIONAL SERVICES - OTHER | 50,104.75- |
| 2010-12-15 | ELECTORAL BOARD AND OFFICIALS | PRINTING BALLOTS NOV 2010 | 13010 5204 000 000 | | | POSTAGE AND TELEPHONE | 800.00- |
| | ELECTORAL BOARD AND OFFICIALS | | 13010 3010 000 000 | | | OTHER CONTRACTUAL SERVICES | 800.00 |
| 2010-12-15 | REFUSE COLLECTION | STORAGE SHED | 42030 3004 000 003 | | | REPAIR AND MAINTENANCE - BUILD | 2,200.00- |
| | REFUSE COLLECTION | | 42030 5413 000 000 | | | OTHER OPERATING SUPPLIES | 2,200.00 |
| 2010-12-27 | INFORMATION TECHNOLOGY | UPGRADING INTERNET SERVERS | 12200 5401 000 000 | | | OFFICE SUPPLIES | 2,000.00- |
| | INFORMATION TECHNOLOGY | | 12200 5413 000 003 | | | OTHER OPERATING SUPPLIES-NETWORK | 2,000.00 |
| | INFORMATION TECHNOLOGY | | 12200 5506 000 003 | | | TRAVEL - NETWORK | 2,000.00- |
| | INFORMATION TECHNOLOGY | | 12200 5413 000 003 | | | OTHER OPERATING SUPPLIES-NETWORK | 2,000.00 |
| 2011-01-10 | ELECTORAL BOARD AND OFFICIALS | PTCA FY10-11 | 13010 9001 000 000 | | | LEASE/RENTAL OF EQUIPMENT | 90.00- |
| | ELECTORAL BOARD AND OFFICIALS | | 13010 2001 000 000 | | | PTCA | 90.00 |
| | ELECTORAL BOARD AND OFFICIALS | | 13010 3007 000 000 | | | ADVERTISING | 338.80- |
| | ELECTORAL BOARD AND OFFICIALS | | 13010 2001 000 000 | | | PTCA | 338.80 |
| | ELECTORAL BOARD AND OFFICIALS | | 13010 5401 000 000 | | | OFFICE SUPPLIES | 454.20- |
| | ELECTORAL BOARD AND OFFICIALS | | 13010 2001 000 000 | | | PTCA | 454.20 |
| 2011-01-11 | SHERIFF | DARE SUPPLIES | 31020 5401 000 000 | | | OFFICE SUPPLIES | 200.00- |
| | SHERIFF | | 31020 5413 000 001 | | | DRUG PROGRAM | 200.00 |
| 2011-01-11 | SHERIFF | EXPENDITURES ANIMAL SEIZURE | 31020 5404 000 000 | | | MEDICAL & LABORATORY | 111.43- |
| | SHERIFF | | 31020 5802 000 000 | | | CLAIMS & BOUNTIES | 111.43 |
| 2011-01-11 | SHERIFF | EXPENDITURES ICAC | 31020 5413 000 000 | | | OTHER OPERATING SUPPLIES | 9.41- |
| | SHERIFF | | 31020 5413 000 010 | | | SHERIFF ICAC GRANT | 9.41 |
| 2011-01-11 | SHERIFF | PHYSICALS & DRUG SCREENINGS | 31020 5410 000 000 | | | UNIFORMS AND WEARING APPAREL | 1,500.00- |
| | SHERIFF | | 31020 3001 000 000 | | | PROFESSIONAL HEALTH SERVICES | 1,500.00 |
| 2011-01-12 | COMMISSIONER OF THE REVENUE | POSTAGE | 12090 5401 000 000 | | | OFFICE SUPPLIES | 2,000.00- |
| | COMMISSIONER OF THE REVENUE | | 12090 5204 000 000 | | | POSTAGE AND TELEPHONE | 2,000.00 |
| | COMMISSIONER OF THE REVENUE | | 12090 5506 000 000 | | | TRAVEL | 2,000.00- |
| | COMMISSIONER OF THE REVENUE | | 12090 5204 000 000 | | | POSTAGE AND TELEPHONE | 2,000.00 |
| 2011-01-14 | FIRE AND RESCUE | SALARY INCREASE | 35050 1001 000 050 | | | FIRE & RESCUE DIRECTOR | 3,343.80- |
| | FIRE AND RESCUE | | 35050 1001 000 001 | | | DEPUTY CHIEF | 3,343.80 |
| 2011-01-18 | INFORMATION TECHNOLOGY | ADDITIONAL SERVERS | 12200 3006 000 000 | | | PRINTING/BINDING | 480.00- |

| DATE | DEPARTMENT | REASON FOR TRANSFER | FROM | TO ACCT CODE | DESCRIPTION | AMOUNT |
|------------|-----------------------------------|-------------------------------|--------------------|--------------|---------------------------------|------------|
| 2011-01-18 | INFORMATION TECHNOLOGY | ADDITIONAL SERVERS | 12200 5413 000 000 | | OTHER OPERATING SUPPLIES | 480.00 |
| 2011-01-27 | REASSESSMENT/BOARD OF ASSESSORS | POSTAGE | 12100 3004 000 002 | | REPAIR/MAINT. - VEHICLES | 500.00- |
| 2011-01-27 | REASSESSMENT/BOARD OF ASSESSORS | POSTAGE | 12100 5204 000 000 | | POSTAGE AND TELEPHONE | 500.00 |
| 2011-01-27 | COMMISSIONER OF THE REVENUE | PRICING GUIDES | 12090 5506 000 000 | | TRAVEL | 1,000.00- |
| 2011-01-31 | COMMISSIONER OF THE REVENUE | BOOKS AND SUBSCRIPTIONS | 12090 5411 000 000 | | BOOKS AND SUBSCRIPTIONS | 1,000.00 |
| 2011-01-31 | PLANNING | VA CERTIFIED BZA PROGRAM | 81010 5506 000 000 | | TRAVEL | 3,000.00- |
| 2011-01-31 | ZONING BOARD | | 81040 5506 000 000 | | TRAVEL | 3,000.00 |
| 2011-02-01 | COMMISSIONER OF THE REVENUE | RECLASS POSITION | 12090 1001 000 005 | | ACCT CLERK IV (ACTING PP SUPVR) | 4,421.66 |
| 2011-02-01 | COMMISSIONER OF THE REVENUE | | 12090 1001 000 061 | | ACCOUNT CLERK I | 2,143.66- |
| 2011-02-01 | COMMISSIONER OF THE REVENUE | | 12090 1001 000 058 | | ADMINISTRATIVE ASST | 2,278.00- |
| 2011-02-02 | FINANCE DEPARTMENT | PURCHASE LASER/FICHE TOOL KIT | 12140 3007 000 000 | | ADVERTISING | 2,950.00- |
| 2011-02-02 | FINANCE DEPARTMENT | | 12140 5413 000 000 | | OTHER OPERATING SUPPLIES | 2,950.00 |
| 2011-02-04 | HUMAN RESOURCES | PSA ADMIN FEES | 12030 5413 000 000 | | OTHER OPERATING SUPPLIES | 3,400.00- |
| 2011-02-04 | HUMAN RESOURCES | | 12030 3002 000 000 | | PROFESSIONAL SERVICES - OTHER | 3,400.00 |
| 2011-02-08 | COUNTY ATTORNEY | BOOK & SUBSCRIPTIONS | 12020 5413 000 000 | | OTHER OPERATING | 84.92- |
| 2011-02-08 | COUNTY ATTORNEY | | 12020 5411 000 000 | | BOOKS & SUBSCRIPTIONS | 84.92 |
| 2011-02-08 | COMMISSIONER OF THE REVENUE | PAYOUT/T OWENS | 12090 1001 000 005 | | ACCT CLERK IV (ACTING PP SUPVR) | 2,239.64 |
| 2011-02-08 | REASSESSMENT/BOARD OF ASSESSORS | | 12100 1001 000 004 | | ASSESSOR | 2,239.64- |
| 2011-02-09 | COMMISSIONER OF THE REVENUE | BOE AD | 12090 3006 000 000 | | PRINTING AND BINDING | 200.00- |
| 2011-02-09 | REASSESSMENT/BOARD OF ASSESSORS | | 12100 3007 000 000 | | ADVERTISING | 200.00 |
| 2011-02-10 | ELECTORAL BOARD AND OFFICIALS | ELECTIONS/ELECTORAL BD. MTGS. | 13010 3010 000 000 | | OTHER CONTRACTUAL SERVICES | 36.31- |
| 2011-02-10 | ELECTORAL BOARD AND OFFICIALS | | 13010 5506 000 000 | | TRAVEL | 36.31 |
| 2011-02-10 | JUVENILE AND DOMESTIC COURT | PART-TIME HELP | 21050 5506 000 000 | | TRAVEL | 800.00- |
| 2011-02-10 | JUVENILE AND DOMESTIC COURT | | 21050 1003 000 000 | | PART TIME/EXTRA HELP | 800.00 |
| 2011-02-17 | ECONOMIC DEVELOPMENT COMMISSION | DUES & MEMBERSHIPS | 81020 3006 000 000 | | PRINTING & BINDING | 1,300.00- |
| 2011-02-17 | ECONOMIC DEVELOPMENT COMMISSION | | 81020 5801 000 000 | | DUES & MEMBERSHIPS | 1,300.00 |
| 2011-02-18 | COMMISSIONER OF THE REVENUE | TRAINING | 12090 3006 000 000 | | PRINTING AND BINDING | 1,200.00- |
| 2011-02-18 | COMMISSIONER OF THE REVENUE | | 12090 5506 000 000 | | TRAVEL | 1,200.00 |
| 2011-02-18 | COMMISSIONER OF THE REVENUE | VALUE GUIDES&PRICING BOOKS | 12090 5401 000 000 | | OFFICE SUPPLIES | 500.00- |
| 2011-02-18 | COMMISSIONER OF THE REVENUE | | 12090 5411 000 000 | | BOOKS AND SUBSCRIPTIONS | 500.00 |
| 2011-02-22 | CLEARBROOK PARK | HEATING OIL CLEARBROOK PARK | 71090 5403 000 000 | | AGRICULTURAL SUPPLIES | 1,200.00- |
| 2011-02-22 | CLEARBROOK PARK | | 71090 5102 000 000 | | HEATING SERVICES | 1,200.00 |
| 2011-02-24 | COUNTY ATTORNEY | BOOKS&SUBSCRIPTIONS | 12020 5413 000 000 | | OTHER OPERATING | 50.00- |
| 2011-02-24 | COUNTY ATTORNEY | | 12020 5411 000 000 | | BOOKS & SUBSCRIPTIONS | 50.00 |
| 2011-02-28 | PARKS AND RECREATION MINISTRATION | CREDIT CARD FEES | 71010 5401 000 000 | | OFFICE SUPPLIES | 6,100.00- |
| 2011-02-28 | PARKS AND RECREATION MINISTRATION | | 71010 5413 000 000 | | OTHER OPERATING SUPPLIES | 6,100.00 |
| 2011-02-28 | SHERIFF | REPLACE (3) CRUISERS | 31020 5408 000 000 | | VEHICLE & POWERED EQUIPMENT | 60,000.00- |
| 2011-02-28 | SHERIFF | | 31020 8005 000 000 | | MOTOR VEHICLES AND EQUIPMENT | 60,000.00 |
| 2011-02-28 | SHERIFF | | 31020 3004 000 002 | | REPAIR AND MAINTENANCE-VEHICLE | 9,501.00- |
| 2011-02-28 | SHERIFF | | 31020 8005 000 000 | | MOTOR VEHICLES AND EQUIPMENT | 9,501.00 |

| DATE | DEPARTMENT | REASON FOR TRANSFER | FROM | TO ACCT CODE | DESCRIPTION | AMOUNT |
|------------|---------------------------------|-----------------------------|--------------------|--------------|--------------------------------|------------|
| 2011-03-02 | ECONOMIC DEVELOPMENT COMMISSION | OFFICE SUPPLIES | 81020 3006 000 000 | | PRINTING & BINDING | 500.00- |
| | ECONOMIC DEVELOPMENT COMMISSION | | 81020 5401 000 000 | | OFFICE SUPPLIES | 500.00 |
| 2011-03-02 | SHERIFF | PRINTING VA UNIFORM SUMMONS | 31020 5409 000 000 | | POLICE SUPPLIES | 1,500.00- |
| | SHERIFF | | 31020 3006 000 000 | | PRINTING AND BINDING | 1,500.00 |
| 2011-03-07 | SHERIFF | DRUG TASK FORCE VEHICLE | 31020 5413 000 007 | | STATE FORFEITED PROPERTY | 17,700.00- |
| | SHERIFF | | 31020 8605 000 000 | | MOTOR VEHICLES AND EQUIPMENT | 17,700.00 |
| 2011-03-07 | SHERIFF | INSURANCE/RESERVE DEPUTIES | 31020 5309 000 000 | | LAW ENFORCEMENT | 310.00- |
| | SHERIFF | | 31020 5308 000 000 | | GENERAL LIABILITY INSURANCE | 310.00 |
| 2011-03-11 | GENERAL DISTRICT COURT | INCREASED PARKING FEES | 21020 5801 000 000 | | DUES AND ASSOC. MEMBERSHIPS | 240.00- |
| | GENERAL DISTRICT COURT | | 21020 3010 000 000 | | CONTRACTUAL SERVICES | 240.00 |
| 2011-03-11 | INFORMATION TECHNOLOGY | UPGRADE HELPDESK SOFTWARE | 12200 5401 000 000 | | OFFICE SUPPLIES | 1,000.00- |
| | INFORMATION TECHNOLOGY | | 12200 5413 000 000 | | OTHER OPERATING SUPPLIES | 1,000.00 |
| 2011-03-16 | CLEARBROOK PARK | ICE MELT WINTER WONDERLAND | 71090 5413 000 000 | | OTHER OPERATING SUPPLIES | 161.50- |
| | CLEARBROOK PARK | | 71090 5413 000 001 | | ROAD/STREET MATERIALS | 161.50 |
| 2011-03-16 | SHERANDO PARK | RESURFACING DIVING BOARDS | 71100 3004 000 003 | | REPAIR AND MAINTENANCE-BLDGS. | 647.49- |
| | SHERANDO PARK | | 71100 3004 000 001 | | REPAIR AND MAINTENANCE-BOGT. | 647.49 |
| 2011-03-17 | COUNTY ATTORNEY | BOOKS&SUBSCRIPTIONS | 12020 5413 000 000 | | OTHER OPERATING | 12.64- |
| | COUNTY ATTORNEY | | 12020 5411 000 000 | | BOOKS & SUBSCRIPTIONS | 12.64 |
| 2011-03-17 | ANIMAL SHELTER | GASOLINE COST | 43050 5402 000 001 | | DOG FOOD | 500.00- |
| | ANIMAL SHELTER | | 43050 4003 000 002 | | CENTRAL STORES-GASOLINE | 500.00 |
| 2011-03-23 | COUNTY OFFICE BUILDINGS/COURT | ANNUAL SUBSCRIPTION | 43040 5401 000 000 | | OFFICE SUPPLIES | 2,100.00- |
| | COUNTY OFFICE BUILDINGS/COURT | | 43040 3002 000 000 | | PROFESSIONAL SERVICES-OTHER | 2,100.00 |
| | COUNTY OFFICE BUILDINGS/COURT | | 43040 3005 000 000 | | MAINTENANCE SERVICE CONTRACTS | 2,100.00- |
| | COUNTY OFFICE BUILDINGS/COURT | | 43040 3002 000 000 | | PROFESSIONAL SERVICES-OTHER | 2,100.00 |
| 2011-03-23 | HUMAN RESOURCES | SIGNATURE PADS | 12030 3006 000 000 | | PRINTING AND BINDING | 500.00- |
| | HUMAN RESOURCES | | 12030 5413 000 000 | | OTHER OPERATING SUPPLIES | 500.00 |
| | HUMAN RESOURCES | | 12030 4003 000 001 | | CENTRAL STORES-COPIES | 360.00- |
| | HUMAN RESOURCES | | 12030 5413 000 000 | | OTHER OPERATING SUPPLIES | 360.00 |
| | HUMAN RESOURCES | | 12030 3007 000 000 | | ADVERTISING | 811.00- |
| | HUMAN RESOURCES | | 12030 5413 000 000 | | OTHER OPERATING SUPPLIES | 811.00 |
| 2011-03-28 | COUNTY ATTORNEY | DUES AND MEMBERSHIPS | 12020 3007 000 000 | | ADVERTISING | 10.00- |
| | COUNTY ATTORNEY | | 12020 5801 000 000 | | DUES & MEMBERSHIPS | 10.00 |
| 2011-04-07 | COUNTY ATTORNEY | DUES & MEMBERSHIP EXPENS | 12020 3007 000 000 | | ADVERTISING | 20.00- |
| | COUNTY ATTORNEY | | 12020 5801 000 000 | | DUES & MEMBERSHIPS | 20.00 |
| 2011-04-07 | OTHER | LEGAL FEES-STEPHENS CITY | 12240 5308 000 000 | | GENERAL LIABILITY INSURANCE | 11,243.00- |
| | OTHER | | 12240 3002 000 000 | | PROFESSIONAL SERVICES-OTHER | 11,243.00 |
| | OTHER | | 12240 5302 000 000 | | FIRE INSURANCE | 2,787.00- |
| | OTHER | | 12240 3002 000 000 | | PROFESSIONAL SERVICES-OTHER | 2,787.00 |
| | OTHER | | 12240 3002 000 000 | | PROFESSIONAL SERVICES-OTHER | 3,598.00 |
| | OTHER | | 12240 3002 000 000 | | PROFESSIONAL SERVICES-OTHER | 1,348.00- |
| | OTHER | | 12240 5307 000 000 | | PUBLIC OFFICIALS LIABILITY INS | 5,013.00- |
| | OTHER | | 12240 3002 000 000 | | PROFESSIONAL SERVICES-OTHER | 5,013.00 |
| | OTHER | | 43040 5302 000 000 | | FIRE INSURANCE | 3,598.00- |
| | COUNTY OFFICE BUILDINGS/COURT | | 43040 5301 000 000 | | BOILER INSURANCE | 1,348.00- |

| DATE | DEPARTMENT | REASON FOR TRANSFER | FROM | TO | ACCT CODE | DESCRIPTION | AMOUNT |
|------------|---------------------------------|---------------------------|--------------------|----|-----------|-------------------------------|-----------|
| 2011-04-07 | ELECTORAL BOARD AND OFFICIALS | NEW ELECTORAL BD MEMBER T | 13010 5506 000 000 | | | TRAVEL | 87.00 |
| | REGISTRAR | | 13020 5506 000 000 | | | TRAVEL | 87.00 |
| 2011-04-07 | HUMAN RESOURCES | NEWSPAPER SUBSCRIPTION ON | 12030 3007 000 000 | | | ADVERTISING | 8.00 |
| | HUMAN RESOURCES | | 12030 5411 000 000 | | | BOOKS AND SUBSCRIPTIONS | 8.00 |
| 2011-04-07 | AGRICULTURE | OFFICE SUPPLIES | 83010 5506 000 000 | | | TRAVEL | 2,300.00 |
| | AGRICULTURE | | 83010 5401 000 000 | | | OFFICE SUPPLIES | 2,300.00 |
| | AGRICULTURE | | 83010 5204 000 000 | | | POSTAGE AND TELEPHONE | 1,200.00 |
| | AGRICULTURE | | 83010 5401 000 000 | | | OFFICE SUPPLIES | 1,200.00 |
| | AGRICULTURE | | 83010 5801 000 000 | | | DUES AND ASSOC. MEMBERSHIPS | 133.00 |
| | AGRICULTURE | | 83010 5401 000 000 | | | OFFICE SUPPLIES | 133.00 |
| | AGRICULTURE | | 83010 3004 000 001 | | | REPAIR AND MAINTENANCE EQUIP. | 187.00 |
| | AGRICULTURE | | 83010 5401 000 000 | | | OFFICE SUPPLIES | 187.00 |
| | AGRICULTURE | | 83010 5411 000 000 | | | BOOKS AND SUBSCRIPTIONS | 402.00 |
| | AGRICULTURE | | 83010 5401 000 000 | | | OFFICE SUPPLIES | 402.00 |
| 2011-04-07 | COUNTY OFFICE BUILDINGS/COURT | SUBTERRANEAN TRENCH EXTE | 43040 3004 000 003 | | | REPAIR AND MAINTENANCE - BUID | 2,499.00 |
| | COUNTY OFFICE BUILDINGS/COURT | | 43040 3005 000 000 | | | MAINTENANCE SERVICE CONTRACTS | 2,499.00 |
| 2011-04-08 | HUMAN RESOURCES | EXPENSES THROUGH YR END | 12030 3007 000 000 | | | ADVERTISING | 400.00 |
| | HUMAN RESOURCES | | 12030 5415 000 000 | | | OTHER EXPENSES | 400.00 |
| 2011-04-08 | COMMISSIONER OF THE REVENUE | POSTAGE NEEDED | 12090 4003 000 002 | | | CENTRAL STORES - GASOLINE | 2,000.00 |
| | COMMISSIONER OF THE REVENUE | | 12090 5204 000 000 | | | POSTAGE AND TELEPHONE | 2,000.00 |
| | COMMISSIONER OF THE REVENUE | | 12090 5204 000 000 | | | POSTAGE AND TELEPHONE | 800.00 |
| | COMMISSIONER OF THE REVENUE | | 12090 5204 000 000 | | | POSTAGE AND TELEPHONE | 1,200.00 |
| | REASSESSMENT/BOARD OF ASSESSORS | | 12100 5801 000 000 | | | DUES/MEMBERSHIPS | 800.00 |
| | REASSESSMENT/BOARD OF ASSESSORS | | 12100 5401 000 000 | | | OFFICE SUPPLIES | 1,200.00 |
| 2011-04-12 | OTHER | Audit Cost B&E | 12240 3002 000 000 | | | PROFESSIONAL SERVICES-OTHER | 14,305.00 |
| | TRANSFERS | | 92010 5880 000 015 | | | TRANSFER TO DEPT SVC-COUNTY | 14,305.00 |
| 2011-04-12 | CLEARBROOK PARK | BASIS THRU YE | 71090 5413 000 000 | | | OTHER OPERATING SUPPLIES | 343.08 |
| | CLEARBROOK PARK | | 71090 5412 000 000 | | | RECREATION SUPPLIES | 343.08 |
| 2011-04-12 | ECONOMIC DEVELOPMENT COMMISSION | MEMBERSHIP DUES | 81020 3006 000 000 | | | PRINTING & BINDING | 100.00 |
| | ECONOMIC DEVELOPMENT COMMISSION | | 81020 5801 000 000 | | | DUES & MEMBERSHIPS | 100.00 |
| 2011-04-12 | ECONOMIC DEVELOPMENT COMMISSION | OFFICE SUPPLIES | 81020 3006 000 000 | | | PRINTING & BINDING | 800.00 |
| | ECONOMIC DEVELOPMENT COMMISSION | | 81020 5401 000 000 | | | OFFICE SUPPLIES | 800.00 |
| 2011-04-12 | ECONOMIC DEVELOPMENT COMMISSION | POSTAGE EXPENSES | 81020 3006 000 000 | | | PRINTING & BINDING | 400.00 |
| | ECONOMIC DEVELOPMENT COMMISSION | | 81020 5204 000 001 | | | POSTAGE | 400.00 |

*** E N D O F R E P O R T ***

**County of Frederick, VA
Report on Unreserved Fund Balance
March 2011**

| | |
|---|------------------------------|
| Unreserved Fund Balance, Beginning of Year, July 1, 2010 | 24,111,233 |
| Prior Year Funding & Carryforward Amounts | |
| IT carryforwards | (138,834) |
| Fire Company Capital carryforward | (176,217) |
| Forfeited Asset carryforward | (26,995) |
| School carryforwards | (69,909) |
| PPEA - Fire Station | (50,000) |
| Extension carryforward | (16,021) |
| | (477,976) |
| Other Funding / Adjustments | |
| Chesapeake Bay Grant | (7,600) |
| EDC incentive - World Color 2nd half | (150,000) |
| EDC incentive - Kraft | (500,000) |
| Audit Adjustment | 31,049 |
| AARP Tax Aide | (2,100) |
| School Capital Fd 60 | (2,300,000) |
| Energy Performance Contract | (345,477) |
| No DARE funding | (5,000) |
| VJCCA refund | (21,339) |
| Legal Services | (100,000) |
| | (3,400,467) |
| Fund Balance, March 2011 | <u>20,232,790</u> |

County of Frederick
General Fund
March 31, 2011

| | ASSETS | | Increase (Decrease) | Notes: |
|-------------------------------------|----------------------|----------------------|------------------------|---|
| | FY11 3/31/11 | FY10 3/31/10 | | |
| Cash and Cash Equivalents | 29,851,460.00 | 27,267,242.71 | 2,584,217.29 | The revenue @3/31/11 exceeds expenses \$2,136,987.61 |
| Peity Cash | 1,555.00 | 1,555.00 | 0.00 | |
| Receivables: | | | | |
| Taxes, Commonwealth, Reimb P/P | 2,663,004.93 | 2,660,398.94 | 2,605.99 | |
| Streelights | 926.60 | 3,376.78 | (2,450.18) | |
| Commonwealth, Federal, 45 day Taxes | 51,347.61 | 163,101.31 | (111,753.70) | |
| Due from Fred. Co. San. Auth. | 734,939.23 | 734,939.23 | 0.00 | |
| Prepaid Postage | 4,239.78 | 5,794.71 | (1,554.93) | |
| GI controls (est. rev / est. exp) | (10,358,796.59) | (7,631,610.61) | (2,727,185.98) | (1) Spreadsheet Attached |
| TOTAL ASSETS | 22,948,676.56 | 23,204,798.07 | (256,121.51) | |
| | | | | |
| LIABILITIES | | | | |
| Accrued Liabilities | 147,625.34 | 310,664.57 | (163,039.23) | Lord Fairfax Development Center 166,416, Health Ins. Deposits(3,376.77) |
| Performance Bonds Payable | 1,615,128.72 | 1,644,712.19 | (29,583.47) | |
| Taxes Collected in Advance | 159,907.54 | 153,484.03 | 6,423.51 | |
| Deferred Revenue | 2,672,162.42 | 2,786,312.77 | (114,150.35) | *3/11 Receivables difference(misc.chgs.24,676.37)veh.lic.17,889.48,dog tags (1,444) |
| TOTAL LIABILITIES | 4,594,824.02 | 4,895,173.56 | (300,349.54) | |
| | | | | |
| EQUITY | | | | |
| Fund Balance | | | | |
| Reserved: | | | | |
| Encumbrances General Fund | 138,969.75 | 192,277.36 | (53,307.61) | (2) List Attached |
| Prepaid Items | 949.63 | 949.63 | 0.00 | |
| Advances | 734,939.23 | 734,939.23 | 0.00 | |
| Employee Benefits | 93,120.82 | 93,120.82 | 0.00 | |
| Historical Markers | 17,106.17 | 16,973.27 | 132.90 | |
| Courthouse ADA Fees | 21,297.70 | 0.00 | 21,297.70 | |
| Transportation Reserve | 438,300.00 | 440,300.00 | (2,000.00) | |
| Animal Shelter | 295,261.27 | 233,761.27 | 61,500.00 | |
| Profiers | 2,334,456.84 | 1,860,766.54 | 473,690.30 | (3)Attached Information |
| Economic Development | 687.01 | 687.01 | 0.00 | |
| Star Fort Fees | 0.00 | 0.00 | 0.00 | |
| VDOT Revenue Sharing | 436,270.00 | 436,270.00 | 0.00 | |
| Undesignated Adjusted Fund Balance | 13,842,494.12 | 14,299,579.38 | (457,085.26) | Attributed to the change in General Ledger Controls |
| TOTAL EQUITY | 18,353,852.54 | 18,309,624.51 | 44,228.03 | |
| TOTAL LIAB. & EQUITY | 22,948,676.56 | 23,204,798.07 | (256,121.51) | |

| (1) GL Controls | FY11 | FY10 | Incl/(Decrease) |
|------------------------|-------------|-------------|-----------------|
| Est. Revenue | 122,510,529 | 124,017,355 | -1,506,826 |
| Appropriations | -57,651,585 | -57,679,582 | -72,003 |
| Est. Tr. to Other fids | -75,356,710 | -74,281,661 | -1,095,049 |
| Encumbrances | 138,970 | 192,277 | -53,308 |
| | -10,358,797 | -7,631,611 | -2,727,186 |

(2) General Fund Purchase Orders

Outstanding @3/31/11

| DEPARTMENT | Amount | Description |
|---------------|-------------------|-----------------------|
| EDC | 4,995.00 | Web Software License |
| Fire & Rescue | 25,568.85 | Uniforms |
| Parks | 11,741.70 | Seed and Herbicide |
| | 7,619.20 | Turfce |
| | 4,641.00 | Recycling Bins |
| | 7,584.00 | Playground Equipment |
| Sheriff | 49,920.00 | (16) Video Responders |
| | 9,200.00 | Digital Radar System |
| | 17,700.00 | Ford Lariat F-150 |
| Total | 138,969.75 | |

| (3) Proffer Information | SCHOOLS | PARKS | FIRE & RESCUE | Designated Other Projects | TOTAL |
|-------------------------|------------|------------|---------------|---------------------------|--------------|
| Balance @3/31/11 | 956,904.57 | 260,342.51 | 315,677.22 | 801,532.54 | 2,334,456.84 |

Designated Other Projects Detail

| | |
|-----------------------|-------------------|
| Administration | 100,354.19 |
| Bridges | 41,500.00 |
| Historic Preservation | 18,000.00 |
| Library | 81,972.35 |
| Rt.50 Trans. Imp. | 10,000.00 |
| Rt. 50 Rezoning | 25,000.00 |
| Rt. 656 & 657 Imp. | 25,000.00 |
| RT 277 | 162,375.00 |
| RL11 | 250,000.00 |
| Sheriff | 49,331.00 |
| Solid Waste | 12,000.00 |
| Stop Lights | 26,000.00 |
| Total | 801,532.54 |

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 March 31, 2011

| | Appropriated | FY11 | Budget | FY10 | YTD | |
|---|-----------------------|----------------------|------------------------|----------------------|---------------------|-------------------------|
| | | 3/31/11 Actual | Variance | 3/31/10 Actual | Actual Variance | |
| General Property Taxes | 80,085,000.00 | 36,879,475.22 | (43,205,524.78) | 35,669,635.28 | 1,209,839.94 | (1)Spreadsheet Attached |
| Other local taxes | 25,607,316.32 | 16,751,033.79 | (8,856,282.53) | 15,552,548.16 | 1,198,485.63 | (2)Spreadsheet Attached |
| Permits & Privilege fees | 1,219,649.00 | 657,832.18 | (561,816.82) | 725,297.51 | (67,465.33) | (3)Spreadsheet Attached |
| Revenue from use of money and property | 882,574.03 | 134,784.36 | (747,789.67) | 262,839.96 | (128,055.60) | (4)Spreadsheet Attached |
| Charges for Services | 2,312,574.00 | 1,523,214.93 | (789,359.07) | 1,479,633.77 | 43,581.16 | (4)Spreadsheet Attached |
| Miscellaneous | 1,133,757.24 | 252,146.10 | (881,611.14) | 293,270.89 | (41,124.79) | (4)Spreadsheet Attached |
| Recovered Costs | 1,880,790.21 | 1,206,437.08 | (674,353.13) | 1,059,955.01 | (146,482.07) | (5)Spreadsheet Attached |
| Intergovernmental: Commonwealth | 8,615,109.48 | 12,407,052.83 | 3,791,943.35 | 12,615,788.72 | (208,735.89) | (6)Spreadsheet Attached |
| Federal | 773,758.78 | 958,478.00 | 184,719.22 | 163,161.06 | 795,316.94 | (6)Spreadsheet Attached |
| Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| TOTAL REVENUES | 122,510,529.06 | 70,770,454.49 | (51,740,074.57) | 67,822,130.36 | 2,948,324.13 | |

EXPENDITURES:

| | | | | | | |
|----------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|-------------------------|
| General Administration | 9,320,516.68 | 6,274,459.29 | 3,046,057.39 | 5,896,087.39 | 378,371.90 | |
| Judicial Administration | 2,096,733.06 | 1,479,751.87 | 616,981.19 | 1,454,814.96 | 24,936.91 | |
| Public Safety | 24,600,573.10 | 16,100,409.62 | 8,500,163.48 | 17,219,492.69 | (1,119,083.07) | |
| Public Works | 4,580,778.92 | 2,537,583.12 | 2,043,195.80 | 2,545,318.38 | (7,735.26) | |
| Health and Welfare | 7,228,685.00 | 4,508,953.81 | 2,719,731.19 | 4,596,214.33 | (87,260.52) | |
| Education | 56,493.00 | 42,369.75 | 14,123.25 | 47,077.50 | (4,707.75) | |
| Parks, Recreation, Culture | 5,242,942.25 | 3,656,017.23 | 1,586,925.02 | 3,574,665.12 | 81,352.11 | |
| Community Development | 2,659,066.85 | 1,761,667.45 | 897,399.40 | 1,232,358.91 | 529,308.54 | |
| TOTAL EXPENDITURES | 55,785,788.86 | 36,361,212.14 | 19,424,576.72 | 36,566,029.28 | (204,817.14) | (7)Information Attached |

OTHER FINANCING SOURCES (USES):

| | | | | | | |
|---|---------------|----------------|----------------|---------------|--------------|-------------------------|
| Operating Transfers from / to | 77,222,506.54 | 40,799,537.74 | 36,422,968.80 | 39,783,384.08 | 1,016,153.66 | (8)Spreadsheet Attached |
| Excess (deficiency)of revenues & other sources over expenditures & other uses | 10,453,018.00 | (6,390,295.39) | (8,527,283.00) | 2,136,987.61 | | |

| | | | | | | |
|--|---------------|---------------|----------------|--|--|--|
| Fund Balance per General Ledger | 20,232,789.51 | 22,826,862.38 | (2,594,072.87) | | | |
| Fund Balance Adjusted to reflect Income Statement@3/31/11 | 13,842,494.12 | 14,299,579.38 | (457,085.26) | | | |

| (1) General Property Taxes | FY11 | FY10 | Increase/Decrease |
|---------------------------------------|------------|------------|-------------------|
| Real Estate Taxes | 20,627,497 | 20,364,373 | 263,125 |
| Public Services | 981,406 | 656,463 | 324,943 |
| Personal Property | 14,460,668 | 13,970,130 | 490,539 |
| Penalties and Interest | 601,740 | 561,243 | 40,497 |
| Credit Card Chgs./Debitq. Advertising | -14,187 | -13,139 | -1,047 |
| Adm. Fees For Lense&Distress | 222,350 | 130,565 | 91,785 |
| | 36,879,475 | 35,669,635 | 1,209,841 |

| (2) Other Local Taxes | FY11 | FY10 | Increase/Decrease |
|-----------------------------|---------------|---------------|-------------------|
| Local Sales and Use Tax | 5,603,194.93 | 5,140,169.09 | 463,025.84 |
| Communications Tax | 844,666.50 | 816,745.02 | 27,921.48 |
| Utility Taxes | 1,981,708.81 | 2,004,610.23 | -22,901.42 |
| Business Licenses | 4,436,109.40 | 3,877,237.65 | 558,871.75 |
| Auto Rental Tax | 48,805.92 | 41,894.28 | 6,911.64 |
| Motor Vehicle Licenses Fees | 466,395.07 | 420,694.61 | 45,700.46 |
| Bank Stock Taxes | 0.00 | -8,854.00 | 8,854.00 |
| Recordation Taxes | 799,129.83 | 849,251.14 | -50,121.31 |
| Meals Tax | 2,295,624.16 | 2,140,041.45 | 155,582.71 |
| Lodging Tax | 254,882.75 | 233,261.75 | 21,621.00 |
| Street Lights | 15,818.76 | 11,520.64 | 4,298.12 |
| Star Fort Fees | 4,697.66 | 25,976.30 | -21,278.64 |
| Total | 16,751,033.79 | 15,552,548.16 | 1,198,485.63 |

| (3) Permits & Privileges | FY11 | FY10 | Increase/Decrease |
|--------------------------------|------------|------------|-------------------|
| Dog Licenses | 33,814.00 | 33,613.00 | 201.00 |
| Land Use | 11,325.00 | 14,425.00 | -3,100.00 |
| Transfer Fees | 1,866.15 | 1,969.64 | -103.49 |
| Development Review Fees | 175,730.56 | 219,087.94 | -43,357.38 |
| Building Permits | 311,598.67 | 331,567.07 | -19,968.40 |
| 2% State Fees | 2,416.21 | 2,464.31 | -48.10 |
| Electrical Permits | 40,077.00 | 48,475.80 | -8,398.80 |
| Plumbing Permits | 6,840.00 | 8,990.00 | -2,150.00 |
| Mechanical Permits | 35,954.59 | 32,494.75 | 3,459.84 |
| Sign Permits | 2,240.00 | 2,870.00 | -630.00 |
| Permits for Commercial Burning | 75.00 | 200.00 | -125.00 |
| Explosive Storage Permits | 200.00 | 200.00 | 0.00 |
| Blasting Permits | 165.00 | 120.00 | 45.00 |
| Land Disturbance Permits | 33,780.00 | 28,820.00 | 4,960.00 |
| Septic Haulers Permit | 800.00 | 0.00 | 800.00 |
| Sewage Installation License | 900.00 | 900.00 | 0.00 |
| Transfer Development Rights | 50.00 | 0.00 | 50.00 |
| Total | 657,832.18 | 725,297.51 | -67,465.33 |

| (4) Revenue from use of Money Property | FY11 | FY10 | Increase/Decrease |
|--|------------|------------|-------------------|
| | 82,182.03 | 168,077.01 | -85,894.98 *1 |
| | 52,602.33 | 94,762.95 | -42,160.62 |
| | 134,784.36 | 262,839.96 | -128,055.60 |

*The investment rate for LGIP @3/31/14 was .191%

| Page 3 March 31, 2011 | | | | |
|--------------------------------------|--------------|--------------|-------------------|--|
| (5) Recovered Costs | FY11 | FY10 | Increase/Decrease | |
| Worker's Comp | 900.00 | 850.00 | 50.00 | |
| Purchasing Card Rebate | 106,364.92 | 92,990.89 | 13,374.03 | |
| Reimbursement Circuit Court | 8,295.10 | 5,378.13 | 2,916.97 | |
| Public Works Cleanup | 962.17 | 648.45 | 313.72 | |
| Clarke County ContAINER Fees | 47,960.86 | 41,765.36 | 6,195.50 | |
| City of Winchester ContAINER Fees | 19,918.91 | 15,954.67 | 3,964.24 | |
| Refuse Disposal Fees | 54,802.09 | 53,688.53 | 1,113.56 | |
| Recycling Revenue | 47,760.63 | 63,504.81 | -15,744.18 | |
| Sheriff Restitution | 20.00 | 170.00 | -150.00 | |
| Fire&Rescue Merchandise (Resale) | 201.25 | 552.91 | -351.66 | |
| Container Fees Bowman Library | 1,498.28 | 587.16 | 911.12 | |
| Restitution Victim Witness | 292.99 | 1,481.22 | -1,188.23 | |
| Reimb.of Expenses Gen.District Court | 20,844.79 | 18,832.69 | 2,012.10 | |
| Reimb.of Expenses J&D Court | - | 10,961.00 | -10,961.00 | |
| Winchester EDC | 3,214.77 | 2,574.94 | 639.83 | |
| Reimb.LPSW Conservation District | 72,000.00 | - | 72,000.00 | |
| Reimb.Task Force | 38,955.11 | 60,627.18 | -21,672.07 | |
| Rabies Clinic Fees | 644.00 | 43,891.39 | -43,247.39 | |
| EDC/Recovered Costs | 120.33 | 2,689.12 | -2,568.79 | |
| Sign Deposits Planning | 150.00 | 400.00 | -250.00 | |
| Westminister Canterbury Lieu of Tax | 13,086.20 | 12,826.10 | 260.10 | |
| Reimbursement Street Signs | 972.00 | 648.00 | 324.00 | |
| Grounds Maint.Frederick Co.Schools | 90,498.19 | 167,816.96 | -77,318.77 | |
| Reimb. NW Works | 388,941.00 | - | 388,941.00 | |
| Comcast PEG Grant | 30,205.20 | 43,144.40 | -12,939.20 | |
| Proffers Eastgate Commerce Center | 4,000.00 | - | 4,000.00 | |
| Proffers-Other | 57,000.00 | 156,000.00 | -99,000.00 | |
| Fire School Programs | 16,049.22 | 13,795.90 | 2,253.32 | |
| Proffers Sovereign Village | - | 7,317.46 | -7,317.46 | |
| Proffers Lynnhaven | 20,269.86 | 6,756.62 | 13,513.24 | |
| Proffers Redbud Run | 109,718.00 | 83,902.00 | 25,816.00 | |
| Clerks Reimbursement to County | 9,397.25 | 10,509.34 | -1,112.09 | |
| Proffers Village at Harvest Ridge | 9,234.00 | - | 9,234.00 | |
| Proffers Snowden Bridge | 18,528.96 | 54,324.78 | -35,795.82 | |
| Sheriff Reimbursement | 1,000.00 | - | 1,000.00 | |
| Proffers Meadows Edge | 4,881.00 | 70,504.00 | -65,623.00 | |
| Proffers Cedar Meadows | - | 4,881.00 | -4,881.00 | |
| Parks-Dogwood Village Rec.Unit | 7,750.00 | 10,000.00 | -2,250.00 | |
| Proffers Westbury Commons | - | - | - | |
| Total | 1,206,437.08 | 1,059,955.01 | 146,482.07 | |

County of Frederick
General Fund
March 31, 2011

Income Statement

| | FY11 | FY10 | Increase/Decrease |
|--------------------------|-------------------|-------------------|-------------------|
| (6) Federal Revenue | | | |
| Federal Grant Sheriff | 3,935.20 | 768.98 | 3,166.22 |
| CDB Grant Planning | 680,004.60 | - | 680,004.60 |
| Federal Forfeited Assets | 4,081.31 | 590.65 | 3,490.66 |
| Housing Illegal Aliens | 54,760.00 | 49,643.00 | 5,117.00 |
| Federal Grants Sheriff | 215,696.89 | 112,158.43 | 103,538.46 |
| Total | 958,478.00 | 163,161.06 | 795,316.94 |

(7) Expenditures

The expenditures for FY11 decreased \$204,817.14. **General Administration** increased \$378,371.90 and was impacted by the reduction of contributions and the retirement payout for five employees and the NW works building renovation. **Public Safety**, as a whole decreased \$1,119,083.07. The Sheriff's department increased \$47,148.27. Inspections department expenses decreased \$116,801.28 due to the reduction of five positions. Additionally, Fire and Rescue decreased \$52,563.85 and Public Safety Communications department decreased \$126,250.19. The County local share contribution for the third and fourth quarter was transferred in March 2010 and has not been transferred in FY11, resulting in a decrease of \$950,163.50 in the current year. **Community Development** increased \$529,308.54 as a result of the \$550,000.00 for economic incentives.

Operational Transfers include the county's annual worker's compensation insurance premium that is charged out to departments at year end and funds for employer one-time payments.

| | FY11 | FY10 | Increase/Decrease |
|--|----------------------|----------------------|---------------------|
| (8) Transfers increased \$1,016,156.66 | | | |
| Fringe Benefits(Insurance) | -547.48 | 16.52 | -564.00 |
| School Operating | 29,035,046.54 | 30,515,347.47 | -1,480,300.93 |
| School Debt Service | 7,313,075.50 | 7,313,075.50 | 0.00 |
| School Construction | 2,300,000.00 | 0.00 | 2,300,000.00 |
| Debt Service County | 1,594,537.87 | 1,619,788.59 | -25,250.72 |
| Operational Transfers | 557,425.31 | 335,156.00 | 222,269.31 |
| Total | 40,799,537.74 | 39,783,384.08 | 1,016,153.66 |

County of Frederick
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
 March 31, 2011

| ASSETS | FY2011 <u>3/31/11</u> | FY2010 <u>3/31/10</u> |
|---------------------------------|--------------------------|--------------------------|
| Cash | 3,326,014.41 | 6,397,930.20 |
| Receivables: | | |
| Other | | 0.00 |
| Federal | | 0.00 |
| GL controls(est.rev/est.exp) | <u>(1,106,470.00)</u> | <u>(1,111,649.75)</u> |
| TOTAL ASSETS | <u>2,219,544.41</u> | <u>5,286,280.45</u> |
| LIABILITIES | | |
| Accrued Operating Reserve Costs | <u>1,932,540.10</u> | <u>2,098,219.67</u> |
| Unclaimed Property Payable | | |
| TOTAL LIABILITIES | <u>1,932,540.10</u> | <u>2,098,219.67</u> |
| EQUITY | | |
| Fund Balance | | |
| Reserved | | |
| Encumbrances | 3,736.00 | 4,334.25 |
| Unreserved: | | |
| Fund Balance | <u>283,268.31</u> | <u>3,183,726.53</u> |
| TOTAL EQUITY | <u>287,004.31</u> | <u>3,188,060.78</u> |
| TOTAL LIABILITY & EQUITY | <u>2,219,544.41</u> | <u>5,286,280.45</u> |

The accompanying notes to the financial statements are an essential part of this statement.

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 3/31/11

**FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
 REVENUES:**

| | <u>Appropriated</u> | <u>3/31/11 Actual</u> | <u>Variance</u> | <u>3/31/10 Actual</u> |
|--|-----------------------------|-----------------------------|----------------------------|-----------------------------|
| Interest | - | 10,470.54 | (10,470.54) | 26,781.93 |
| Work Release Fees | 399,675.00 | 272,788.15 | (126,886.85) | 247,086.12 |
| Prisoner Fees Other Localities | 0.00 | 1,999.29 | 1,999.29 | 0.00 |
| Federal Bureau Of Prisons | 0.00 | 0.00 | 0.00 | 328,893.33 |
| Local Contributions | 5,395,072.00 | 4,046,304.09 | (1,348,767.91) | 4,859,735.41 *1 |
| Miscellaneous | 10,000.00 | 10,647.61 | 647.61 | 19,276.57 |
| Phone Commissions | 142,000.00 | 63,922.03 | (78,077.97) | 67,660.83 |
| Food & Staff Reimb. Juv.Det.Ctr v.Det.Ctr. | 110,000.00 | 63,851.64 | (46,148.36) | 61,863.00 |
| Elec.Monitoring Part.Fees | 44,165.00 | 28,882.99 | (15,282.01) | 64,463.26 |
| Share of Costs Commonwealth | 840,320.00 | 486,156.32 | (354,163.68) | 635,376.09 |
| Medical & Health Reimb. | 56,852.00 | 35,504.50 | (21,347.50) | 38,348.76 |
| Employees Meals Supplements | 3,500.00 | 440.00 | (3,060.00) | 2,570.50 |
| Sale of Salvage | 0.00 | 0.00 | 0.00 | 0.00 |
| Recovered Costs Operating Reserves | 137,381.00 | 140,100.94 | 2,719.94 | 176,607.00 |
| Shared Expenses CFW Jail | 5,088,859.00 | 3,471,333.72 | (1,617,525.28) | 3,625,628.15 |
| State Grants | 247,506.00 | 172,244.26 | (75,261.74) | 211,897.50 |
| DOC Contract Beds | 0.00 | 11,096.00 | 11,096.00 | 71,994.00 |
| Federal Grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Bond Proceeds | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfer from General Fd, | <u>3,388,829.00</u> | <u>1,694,414.50</u> | <u>(1,694,414.50)</u> | <u>2,644,578.00</u> |
| TOTAL REVENUES | 15,864,159.00 | 10,510,156.58 | (5,374,943.50) | 13,082,760.45 |
| EXPENDITURES: | <u>16,974,365.00</u> | <u>11,612,877.00</u> | <u>5,361,488.00</u> | <u>12,055,198.76</u> |
| Excess(Deficiency)of revenues over expenditures | | (1,102,720.42) | | 1,027,561.69 |
| FUND BALANCE PER GENERAL LEDGER | | <u>1,385,988.73</u> | | <u>2,156,164.84</u> |
| Fund Balance Adjusted To Reflect Income Statement@3/31/11 | | 283,268.31 | | 3,183,726.53 |

*1 Local contributions for the 4th quarter were received in March of the previous year and not until April of FY11.

NORTHWESTERN REGIONAL ADULT DETENTION CENTER

NOTES TO FINANCIAL STATEMENTS

March 31, 2011

| | |
|--|-------------------|
| <u>Current Unrecorded Accounts Receivable-</u> | <u>2011</u> |
| Prisoner Billing: | 22,532.70 |
| Compensation Board Reimbursement 3/11 | <u>433,200.63</u> |
| Total | 455,733.33 |

County of Frederick
Fund 12 Landfill
March 31, 2011

| ASSETS | <u>FY2011 3/31/2011</u> | <u>FY2010 3/31/2010</u> |
|----------------------------------|-----------------------------|-----------------------------|
| Cash | 30,444,011.55 | 33,480,863.50 |
| Receivables: | | |
| Accounts Receivable | | |
| Fees | 544,353.46 | 546,594.42 |
| Accounts Receivable Other | 370.94 | 198.00 |
| Allow.Uncollectible Fees | (84,000.00) | (84,000.00) |
| Fixed Assets | 36,573,330.32 | 32,603,182.53 |
| Accumulated Depreciation | (18,308,937.55) | (16,727,952.50) |
| GL controls(est.rev/est.exp) | <u>(2,238,008.05)</u> | <u>(3,471,583.34)</u> |
| | | |
| TOTAL ASSETS | <u>46,931,120.67</u> | <u>46,347,302.61</u> |
| | | |
| LIABILITIES | | |
| Accounts Payable | - | - |
| Accrued VAC.Pay and Comp TimePay | 105,998.08 | 101,317.71 |
| Accrued Remediation Costs | 11,447,155.59 | 11,353,330.79 |
| Retainage Payable | 176,295.67 | 0.00 |
| Deferred Revenue Misc.Charges | <u>370.94</u> | <u>198.00</u> |
| | | |
| TOTAL LIABILITIES | <u>11,729,820.28</u> | <u>11,454,846.50</u> |
| | | |
| EQUITY | | |
| Fund Balance | | |
| Reserved: | | |
| Encumbrances | 2,787,606.98 | 3,545,999.46 |
| Post Closure Care | 0.00 | 3,948,442.00 |
| Land Acquisition | 1,048,000.00 | 1,048,000.00 |
| New Development Costs | 3,812,000.00 | 2,557,000.00 |
| Environmental Project Costs | 1,948,442.00 | 0.00 |
| Equipment | 3,050,000.00 | 3,050,000.00 |
| Unreserved: | | |
| Fund Balance | <u>22,555,251.41</u> | <u>20,743,014.65</u> |
| | | |
| TOTAL EQUITY | <u>35,201,300.39</u> | <u>34,892,456.11</u> |
| | | |
| TOTAL LIABILITY AND EQUITY | <u>46,931,120.67</u> | <u>46,347,302.61</u> |

County of Frederick
 Comparative Statement of Revenue, Expenditures
 and Changes in Fund Balance
 March 31, 2011

| FUND 12 LANDFILL REVENUES | <u>Appropriated</u> | FY11 3/31/11 <u>Actual</u> | <u>Variance</u> | FY10 3/31/10 <u>Actual</u> |
|---|----------------------------|----------------------------------|------------------------------|----------------------------------|
| Interest Charge | 0.00 | 4,655.33 | 4,655.33 | 3,262.06 |
| Interest on Bank Deposits | 350,000.00 | 31,809.38 | (318,190.62) | 37,618.88 |
| Salvage and Surplus | 0.00 | 103,100.80 | 103,100.80 | 54,708.45 |
| Sanitary Landfill Fees | 5,202,000.00 | 3,112,229.15 | (2,089,770.85) | 3,200,430.30 |
| Charges to County | 0.00 | 239,633.05 | 239,633.05 | 241,975.66 |
| Charges to Winchester | 0.00 | 63,920.12 | 63,920.12 | 65,367.16 |
| Tire Recycling | 80,000.00 | 170,886.20 | 90,886.20 | 114,825.53 |
| Reg. Recycling Electronics | 50,000.00 | 33,059.00 | (16,941.00) | 30,305.00 |
| Miscellaneous | 0.00 | 503.00 | 503.00 | 730.00 |
| Wheel Recycling | 55,000.00 | 1,921.06 | (53,078.94) | 1,768.80 |
| Charges for RTOP | 80,000.00 | 0.00 | (80,000.00) | 0.00 |
| Greenhouse Gas Sales | 100,000.00 | 0.00 | (100,000.00) | 32,567.00 |
| Landfill Gas To Electricity | 270,000.00 | 207,696.87 | (200,000.00) | 0.00 |
| State Damages Reimbursement | 20,000.00 | 22.04 | (19,977.96) | 61,943.00 |
| TOTAL REVENUES | <u>6,207,000.00</u> | <u>3,969,436.00</u> | <u>(2,375,260.87)</u> | <u>3,845,501.84</u> |
| Operating Expenditures | 4,798,046.20 | 2,038,535.57 | 2,759,510.63 | 1,832,570.34 |
| Capital Expenditures | <u>6,434,568.83</u> | <u>2,688,635.65</u> | <u>3,745,933.18</u> | <u>1,776,111.95</u> |
| TOTAL Expenditures | 11,232,615.03 | 4,727,171.22 | 6,505,443.81 | 3,608,682.29 |
| Excess(deficiency)of revenue over expenditures | | (757,735.22) | | 236,819.55 |
| Fund Balance Per General Ledger | | <u>23,312,986.63</u> | | <u>20,506,195.10</u> |
| Fund Balance Adjusted To Reflect | | 22,555,251.41 | | 20,743,014.65 |
| Income Statement@3/31/11 | | | | |

County of Frederick
Landfill Fund
Notes to the Financial Statement
March 31, 2011

Balance Sheet

Cash-

The cash has decreased \$3,036,851.95 over the previous year. The decrease is attributed to increased expenditures on capital projects and a decrease in reserved fund balances.

Receivables-

The receivables at 3/31/11 are \$2,240.96 more than at 3/31/10. The Landfill fee charges for 3/11 were \$425,433.00 compared to \$448,976.35 3/10 resulting in a FY11 increase of \$23,543.35. The landfill delinquent fees were \$116,530.11 at 3/11 compared to \$98,088.85 at 3/10 for an increase of \$ 18,441.26.

Accumulated Depreciation-

The depreciation for FY10 is reflected in the FY11 total. The depreciation is an audit adjustment from the previous year.

Accrued Remediation Costs-

The accrued remediation cost has increased \$93,824.80 from FY10 to FY11 and includes \$89,909.00 for post closure costs and \$3,915.80 interest. The Department of Environmental Quality requires funds to be set aside annually for the closure of the Regional Landfill. Currently, the County maintains \$11.5 million for closure costs in a separate trust fund.

Encumbrances-

Encumbrances decreased \$758,395.48. The encumbrance balance is \$2,787,606.98 at 3/31/11 and includes \$10,567.20 for CAT parts, \$1,670,599.01 for the partial capping MSW, \$221,400.00 for the gas to energy project, \$35,820.00 for remote data terminal for scale house, \$71,777.00 for CAES system for a D5, \$540,330.00 Caterpillar 826H, and \$237,113.77 for expansion leachate.

Fund Balance-

Total Fund Balance at 3/31/11 increased by \$1,812,236.76. The beginning year fund balance was \$26,172,891.87 and has been reduced by \$2,138,362.94(the difference in expenses exceeding revenue @6/30/10 following the year end closing), budget controls for FY11, \$1,229,729.00, a carry forward, \$1,700,000.00(included \$200,000.00 for professional services and \$1,500,000 for MSW closure) and the year to date revenue less expenses of \$757,735.22. The net audit adjustments of \$2,208,186.70 increased the fund balance and included \$2,203,506.33 to recognize the capital projects completed at 6/30/11 and a reduction of \$4,680.37 to the accrued vacation.