



COUNTY of FREDERICK

Finance Department
Cheryl B. Shiffler
Director

540/665-5610

Fax: 540/667-0370

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

TO: Board of Supervisors
FROM: Finance Committee
DATE: September 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, September 21, 2011 at 8:00 a.m. All members were present. (b) Items 2 and 3 were approved on consent agenda.

1. The AARP Tax Aide Program requests a General Fund supplemental appropriation in the amount of \$2,100 in order to continue the program in the 2012 tax season. Local funds required. See attached letter, p. 1. The committee recommends approval; however, additional information is requested from AARP Tax Aide to include total budget and citizens served information.
2. (b) The Sheriff requests a General Fund supplemental appropriation in the amount of \$275. This amount represents DARE donations. No local funds required. See attached memo, p. 2.
3. (b) The Sheriff requests a General Fund supplemental appropriation in the amount of \$11,599.70. This amount represents (2) auto insurance claim reimbursements. No local funds required. See attached memos, p. 3 – 4.
4. The Zoning Administrator requests a General Fund and a Development Projects Fund supplemental appropriations in the amount of \$1,896.55. This amount represents funds

- needed to complete the Whitacre Farms subdivision road project. See attached memo, p. 5 – 8. The committee recommends approval.
5. The Assistant County Administrator provides an LHSD Tax Collection Status Report. See attached information, p. 9 – 10. No action required.
 6. The Finance Director makes the FY 2011 Year End Presentation. See attached information, p. 11 – 26. No action required.
 7. The School Finance Director provides the Year End Financial Reports for FY 2011 and is available for discussion. See attached information, p. 27 – 52. No action required.
 8. The School Finance Director requests a General Fund and School Operating Fund supplemental appropriations in the amount of \$8,631.40. This amount represents the balance in the eRate telecommunications program. See attached memo, p. 53. The committee recommends approval.
 9. The School Finance Director requests a School Operating Fund supplemental appropriation in the amount of \$1,130,419.07. This amount represents un-budgeted portion of the remaining grant balances for federal programs. See attached memo, p. 53. The committee recommends approval.
 10. The School Finance Director requests a General Fund and School Capital Fund supplemental appropriations in the amount of \$297,115.55. This amount represents unspent FY11 School Operating Funds to be used for maintenance and repair projects. These funds were returned to the General Fund as unreserved fund balance at year end. Local funds are required. See attached memo, p. 53. The committee recommends approval.
 11. The School Finance Director requests a Special Grants Fund (new fund) supplemental appropriation in the amount of \$1,432,735.68. This amount represents remaining

Building Bridges grant and the Regional Adult Education Program funds. See attached memo, p. 54. The committee recommends approval.

12. The School Finance Director requests a General Fund and Special Grants Fund supplemental appropriations in the amount of \$41,499.19. This amount represents FY11 Regional Adult Education Program funds that were received in the School Operating Fund. See attached memo, p. 54. The committee recommends approval.
13. The Stephens City Fire & Rescue Company President requests a General Fund supplemental appropriation in the amount of \$58,809.17. This amount represents available proffer funds to be used for repairs and a building addition at the Stephens City fire station. See attached information, p. 55 – 59. The committee recommends approval.
14. The IT Director will give the committee a tour of the server room. No action required.

INFORMATION ONLY

1. The Northern Virginia 4-H Educational & Conference Center sends a thank you letter for FY12 funding. See attached letter, p. 60.
2. The Bluemont Concert Series sends a letter of thanks for the use of the Old Courthouse lawn for their summer series. See attached letter, p. 61.
3. The Assistant County Administrator provides a report on the use of funds from the SVBF. See attached information, p. 62 – 65.
4. The Finance Director provides a Fund 10 Transfer report for FY12. See attached, p. 66 – 67.



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



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

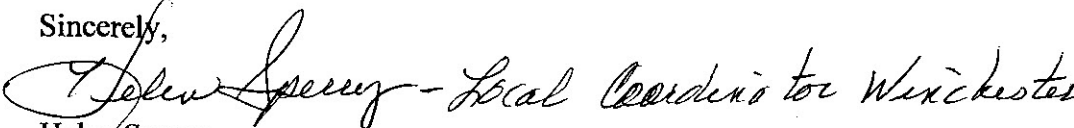
Dear Mr. Riley

On behalf of the AARP Tax Aide Program, I would like to request an appropriation from the Frederick County 2012 General Fund in the amount of \$2100.00 in order to continue our much needed free Tax Aide program for the low income citizens of our area at the War Memorial Building in Jim Barnett Park.

As you know this has been a jointly funded program with the City of Winchester for the last couple of years. Local funds are required for us to continue this needed service.

It was another successful tax season in 2011, we prepared just over 1300 tax returns for residents in the Winchester and Frederick County area and answered 200+ phone calls requesting tax information from local residents.

We are now looking forward to the next tax season that begins the first of January 2012. Again thank you very much for your past help and hopefully future help.

Sincerely,

Helen Sperry

Sept 7, 2011

Cc: Jim Frenier, Dist 7 Coordinator, AARP Tax Aide
Jay Tibbs, Deputy County Administrator

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 R. T. Williamson *RTW*

SUBJECT : DARE Donations

DATE : August 25, 2011

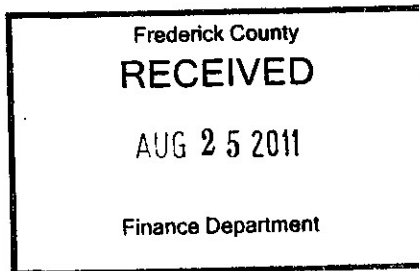
100J

We are requesting the funds posted to our revenue line for DARE – 3010-018990-0015 in the amount of \$275.00 be appropriated into our operating budget line for DARE of 5413-001.

Thank you.

RTW/asw

C.S. 8/26/11 (SK)



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

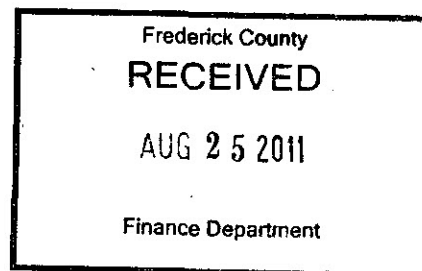
TO : Finance Department
FROM : Sheriff R. T. Williamson *RTW*
SUBJECT : Insurance Reimbursement Check
DATE : August 23, 2011

We are requesting the insurance check received, in the amount of \$8,625.00 for the auto claim dated July 4, 2011 involving Deputy Kahle, be appropriated into our operating budget line of 3102-3004-002.

Thank you.

RTW/asw

C.S. 8/19/11 @
3-010-18990-0001
1096



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

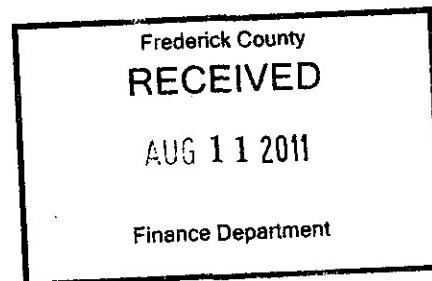
TO : Finance Department
FROM : Sheriff R. T. Williamson *RTW*
SUBJECT : Insurance Reimbursement
DATE : August 10, 2011

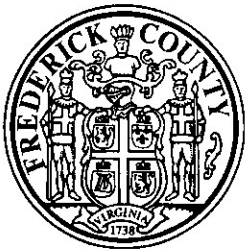
We are requesting the check received in the amount of \$2,974.70 for the auto claim dated July 11, 2011 involving Deputy Nicholson be appropriated into our operating budget line of 3102-3004-002.

Thank you.

RTW/asw

C.S. 8/11/11 
3-BID-18990-0001
1096





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: September 12, 2011

Frederick County
RECEIVED

SEP 13 2011

Finance Department

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. The line item for this subdivision is 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 \$1,896.55, to complete the project. This shortage of funds includes the required administrative VDOT fees for the subdivision roads to be accepted into the state secondary road system. I have attached a copy of the bid break down from Public Works.

In summary, I am requesting *additional appropriations* in the amount of \$1,896.55 to complete the Whitacre Farms subdivision. The Planning Department will coordinate the road acceptance *with the Virginia Department of Transportation (VDOT)*.

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

Requisition # - 11071

Vendor

JUDY EXCAVATING &
LANDSCAPING
835 HUTTLE ROAD
MIDDLETOWN, VA 22645-0000

Attention: James Judy

Ship To

PUBLIC WORKS
107 N. KENT ST., 2ND FL.
WINCHESTER, VA 22601

Order Date - 5/31/2011

Ship Via - To be performed as

Date Needed - 6/2/2011

| Item No. | Description | G/L Number | Quantity | Unit | Unit Cost | Extended Cost |
|----------|--|---------------------------|----------|------|-------------|---------------|
| 1 | EST @ WHITACRE FARMS SUBD PROJ PER IFB #2011-08C SUB 3/22/11 - NEGOTIATED DOUBLE PRIME & SEAL IN LIEU OF 1" ASPHALT OVERLAY RESULTING IN (\$12,000) | 4-027-012270-5413-000-005 | 1.00 | 1 | \$74,200.00 | \$74,200.00 |

\$35,000.00 - \$1,750.00 (LESS 5% RETAINAGE) = \$33,250.00 PD 7/15/11-RLS

REQUISITION
DO NOT SEND TO VENDOR

Comments

Total Request - \$74,200.00

THE ESTATES AT WHITACRE FARMS SUBDIVISION PROJECT
ShipCntct-Mike Stewart, BillCntct-Mike Stewart
Original bid came in at \$86,200. Through negotiations and VDOT approval were allowed to use double prime and seal latex in lieu of 1" asphalt resulting in a reduction of \$12,000 thus the contract price is \$74,200.
See attached email from Judy Excavating.

Please return to me upon approval. Thanks, Rhonda

Approval Information

Approved By STRAWSNYDER, HARVEY E. JR on 5/31/2011
Approved By KIBLER, SHARON L. on 5/31/2011
Approved By RILEY, JOHN RAYMOND JR. on 5/31/2011

PO Date: 5/31/2011 PO #: 21287

MARSH & LEGGE LAND SURVEYORS, P.L.C.

560 North Loudoun Street, Winchester, VA 22601

540-667-0468

Fax: 540-667-0469

E-Mail: office@marshandlegge.com

Invoice Number: 23500

Invoice Date: August 03, 2011

RECEIVED
AUG 03 2011

To: Frederick County Public Works
107 N. Kent St.
Winchester, VA 22601

BY:

Attention: Mr. Mike Stewart


Project: 9027 The Estates at Whitacre Farm, Phase I & II ~ PIN 32-A-5, Frederick County, VA

Professional Services for the Period: 6/2/2011 to 8/3/2011

Per Proposal Dated May 26, 2011

The Estates at Whitacre Farm, Phases I & II
PIN 32-A-5 ~ Gainesboro Magisterial District
Frederick County, VA

| <u>Phase</u> | <u>Billing Fee</u> | <u>Prior Billing</u> | <u>Current Charge</u> |
|-------------------|--------------------|----------------------|-----------------------|
| 1-As-Built Survey | 3,800.00 | \$0.00 | \$3,800.00 |
| Total: | 3,800.00 | 0.00 | \$3,800.00 |

Invoice to be Paid


Total Project Invoice Amount \$3,800.00

| | | | | |
|-------------------|--------------|--------------|---------------|-----------|
| Aged Receivables: | | | | |
| Current | 30 - 60 Days | 60 - 90 Days | 90 - 120 Days | +120 Days |
| \$3,800.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

PLEASE INCLUDE INVOICE NUMBER ON REMITTANCE CHECK.

All invoices are due upon receipt. A late charge of 1.7% will be added to any unpaid balance after 30 days.

Mark Cheran

From: Funkhouser, Rhonda [Rhonda.Funkhouser@VDOT.Virginia.gov]
Sent: Thursday, June 16, 2011 10:35 AM
To: Mark Cheran; Mike Stewart
Cc: Hoffman, Gregory; Ingram, Lloyd
Subject: The Estates at Whitacre Farm - Fee Estimate

As requested, we are providing an estimate of the fees for the street addition of Dolan Court and Albert Circle in the subject development.

Estimated Maintenance Fee: \$1,250.00
Estimated Administrative Cost Recover Fee: \$2,500.00

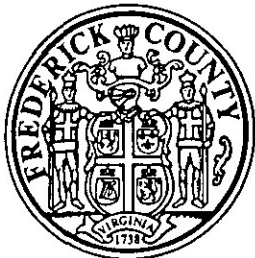
Total Estimate: \$3,750.00

These fees could vary depending on when the streets are added or if the actual mileage would change.

Also, the County would need to provide wording in their resolution guaranteeing workmanship and performance of material to waive the one year surety requirement.

Please advise if we can be of further assistance.

Rhonda Funkhouser | Administrative Assistant to Land Development
VA Department of Transportation
Clarke, Frederick, Warren & Shenandoah Counties
14031 Old Valley Pike
Edinburg, VA 22824
voice: 540/984-5602
fax: 540/984-5607
e-mail: rhonda.funkhouser@vdot.virginia.gov



MEMORANDUM

Kris C. Tierney
Assistant County Administrator

540/665-5666

Fax 540/667-0370

E-mail:

ktierney@co.frederick.va.us

TO: Finance Committee

FROM: Kris C. Tierney, Assistant County Administrator *KCT*

RE: LHSD Tax Collections Status Report

DATE: September 6, 2011

Background

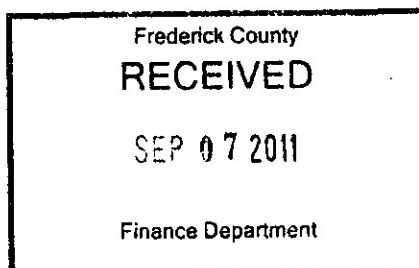
As the Committee is aware, Frederick County administers the Lake Holiday Sanitary District (LHSD) with the Board of Supervisors functioning as the governing body of the district. Last year the sanitary district applied for and received approval for bond financing to pay for required upgrades to the Lake Holiday spillway with repayment of the bonds to be accomplished through a tax on Lake Holiday property owners.

The Lake Holiday Sanitary District Working Committee (LHSDWC) is an advisory committee established through an agreement between the County and Lake Holiday County Club (LHCC). The Committee is comprised of three representatives of Lake Holiday County Club and three County representatives appointed by the Board of Supervisors. Following a recommendation of the LHSDWC, the County Board of Supervisors set the LHSD tax rates at \$678 for buildable lots and \$264 for unbuildable lots (Or "membership lots"; being those without access to utilities.)

Due to the timing of the bond sale, the LHSD tax rates had to be set prior to closing on the bond financing. With rates being uncertain, conservative assumptions were used in setting rates. (Staff assumed a borrowing \$10 million at a rate of 7.5%. Once completed, the actual bond financing was for \$9.25 million at a rate of 5.19%.)

Status of Collections

The initial LHSD tax bills went out this past spring with first half payment being due in June, 2011. The 2011 second half billing will come due in December.



The table below shows the total amounts billed for June and payment results as of 8/30/11 for buildable and unbuildable lots.

| Lot Type | Number of Lots | First Half Tax | Total June Charge | Number Delinquent | Percent Delinquent | Total \$ Collected | Balance Due |
|---------------|----------------|----------------|-------------------|-------------------|-----------------------|--------------------|-------------|
| Buildable | 1222 | \$339 | \$414,258 | 135 | 10.5% (7% assumed) | \$370,517 | \$43,741 |
| Unbuildable | 1535 | \$132 | \$202,620 | 863 | 55% (40% assumed) | \$90,298 | \$112,322 |
| Totals | 2757 | | \$616,878 | 998 | 25.3% | *\$460,815 | \$156,063 |

- *Total collections as of 8/30/11 are actually \$497,509. This amount includes \$36,694 in early payments made on the second half billing that is not due until December.*

It should be noted that the Bond Sale and Financing Agreement requires that LHSD collections meet 115% of the amount required to cover the actual debt service. As a result, for 2011 in order to meet that rate covenant, collections must yield \$463,432.77. The good news is that despite higher than projected delinquency rates for both buildable and unbuildable lots, due to the conservative assumptions made in setting the tax rates, collections are on track to more than cover the 2011 debt service obligation. It should also be noted that 2011 payments are interest only. Beginning in October, 2012 payments will be both principle and interest. The first 2012 payment will be \$515,478.13. In order to satisfy the rate covenant in 2012, the LHSD revenue account will need to contain a total of \$839,614.28.

Another facet of the Financing Agreement is that \$100,000 of the bond proceeds were earmarked for a rate stabilization account (RSA). Per the Financing Agreement, collections in excess of that required to cover debt service, the rate covenant, and the collection fee would be used to build the RSA. Ultimately, once the balances in the Debt Service Reserve Account (\$729,888 held by the trustee) and the RSA are sufficient to cover remaining P&I payments, the funds will be used to pay off the bonds. County staff has submitted a requisition request to obtain the \$100,000 to establish the RSA.

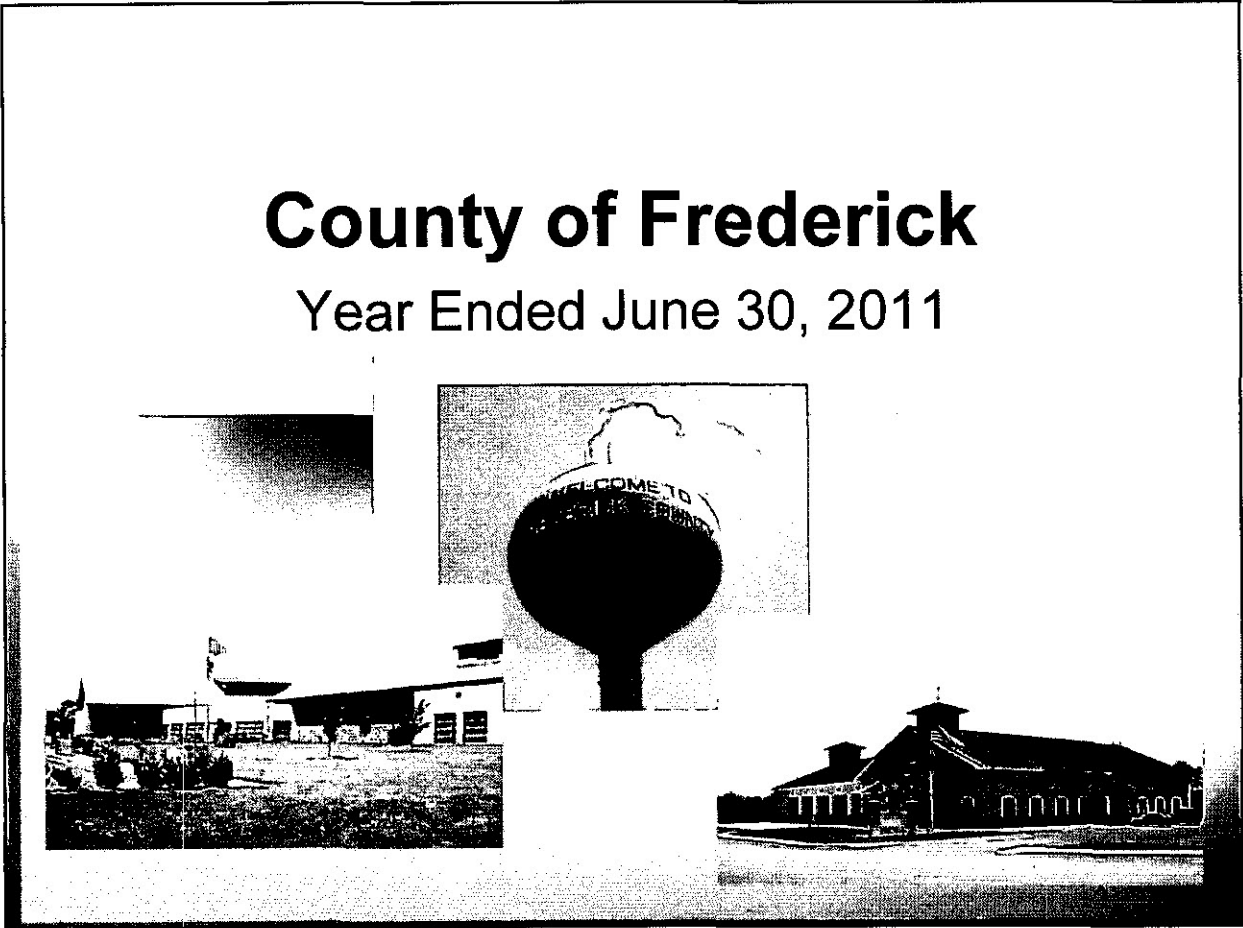
Possible Rate Adjustment

The LHSDWC is scheduled to meet on September 27, 2011. One of the items the Committee will discuss is a possible adjustment to the current rates based on the actual debt service and delinquency rates. The Committee will need to develop a recommendation to the Board of Supervisors who will have the option of adjusting the LHSD tax rate in conjunction with the adoption of the budget for the coming fiscal year.

Please let me know if I can provide any additional information.

County of Frederick

Year Ended June 30, 2011



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

| | |
|---|-------------------|
| Fund Balance – June 30, 2011 (prior to close) | 19,321,728 |
| Reverse FY 11 Budgeted Fund Balance Funding | 10,796,508 |
| Post FY 11 Actual Fund Balance Funding | -2,575,736 |
| Fund Balance – July 1, 2011 | <u>27,542,500</u> |
| Post FY 12 Budgeted Fund Balance Funding | -4,300,000 |
| | <u>23,242,500</u> |

Above amounts include year-end surplus school operating funds.

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

| | |
|---|-------------|
| Revenues : Budgeted | 122,334,992 |
| Actual | 126,146,863 |
| <hr/> | |
| Revenue Variance | 3,811,871 |
| Expenditures: Budgeted | 133,131,502 |
| Actual | 128,722,601 |
| <hr/> | |
| Expenditure Variance | 4,408,901 |
| <hr/> | |
| Net Increase in Fund Balance at June 30, 2011 | 8,220,772 |

Budgeted Revenue

| | BUDGETED | ACTUAL | VARIANCE |
|------------------------|--------------------|--------------------|------------------|
| Property Taxes | 80,085,000 | 83,797,278 | 3,712,278 |
| Other Local Taxes | 25,607,316 | 26,663,317 | 1,056,001 |
| Permits / Fees | 1,219,649 | 919,927 | -299,722 |
| Fines / Forfeitures | 482,849 | 279,102 | -203,747 |
| Rev. from Use of Prop. | 882,574 | 196,118 | -686,456 |
| Charges for Services | 2,315,663 | 2,202,922 | -112,741 |
| Miscellaneous | 662,108 | 550,231 | -111,877 |
| Recovered Costs | 1,895,258 | 1,555,079 | -340,179 |
| State | 8,410,817 | 8,767,695 | 356,878 |
| Federal | 773,758 | 1,215,194 | 441,436 |
| TOTALS | 122,334,992 | 126,146,863 | 3,811,871 |

*Includes reimbursement for PPTRA.

Property Taxes

| | BUDGETED | ACTUAL | VARIANCE |
|------------------------|-------------------|-------------------|------------------|
| Real Estate | 40,430,000 | 41,030,406 | 600,406 |
| Public Service | 800,000 | 1,833,046 | 1,033,046 |
| Personal Property | 33,050,000 | 34,249,025 | 1,199,025 |
| Machinery and Tools | 5,000,000 | 5,382,169 | 382,169 |
| Penalties / Interest | 620,000 | 1,027,929 | 407,929 |
| Admin Fees - Treasurer | 185,000 | 274,703 | 89,703 |
| TOTALS | 80,085,000 | 83,797,278 | 3,712,278 |

*Includes state reimbursement for PPTRA.

Other Local Taxes

| | BUDGETED | ACTUAL | VARIANCE |
|------------------------------|-------------------|-------------------|------------------|
| Sales Tax | 8,800,000 | 9,711,110 | 911,110 |
| Communications Tax | 1,458,605 | 1,310,050 | -148,555 |
| Utility Taxes | 3,183,931 | 3,080,740 | -103,191 |
| Business License | 4,600,000 | 5,007,502 | 407,502 |
| Motor Vehicle Decals | 2,000,000 | 2,172,512 | 172,512 |
| Bank Stock & Franchise | 200,000 | 314,390 | 114,390 |
| Taxes on Wills & Recordation | 1,629,236 | 992,281 | -636,955 |
| Meals & Room Taxes | 3,700,000 | 4,032,296 | 332,296 |
| Street Lights/Star Fort Fees | 35,544 | 42,436 | 6,892 |
| TOTAL | 25,607,316 | 26,663,317 | 1,056,001 |

Permits / Fees

| | BUDGETED | ACTUAL | VARIANCE |
|-------------------------------|------------------|----------------|-----------------|
| Dog License | 15,000 | 37,268 | 22,268 |
| Land Use Application Fees | 2,400 | 11,425 | 9,025 |
| Development Review Fees | 394,349 | 264,100 | -130,249 |
| Building Permits | 596,770 | 441,327 | -155,443 |
| Transfer fees | 0 | 3,345 | 3,345 |
| Electrical Permits | 57,520 | 50,274 | -7,246 |
| Plumbing Permits | 28,760 | 9,745 | -19,015 |
| Mechanical Permits | 35,950 | 45,978 | 10,028 |
| Sign Permits | 6,000 | 3,760 | -2,240 |
| Permits - Fire and Rescue | 2,900 | 665 | -2,235 |
| Land Disturbance Permits | 80,000 | 50,340 | -29,660 |
| Septic Hauler/Sewage Install. | 0 | 1,700 | 1,700 |
| TOTAL | 1,219,649 | 919,927 | -299,722 |

7

Unspent Budgeted Expenditures by category

| | BUDGETED | ACTUAL | VARIANCE |
|------------------------|--------------------|--------------------|------------------|
| Administration | 9,494,267 | 9,033,218 | 461,049 |
| Judicial | 2,100,733 | 2,008,402 | 92,331 |
| Public Safety | 24,647,434 | 22,901,483 | 1,745,951 |
| Public Works | 4,580,533 | 3,944,393 | 636,140 |
| Health / Welfare | 6,967,588 | 6,559,163 | 408,425 |
| Community College | 56,493 | 56,493 | 0 |
| Parks, Rec. & Cultural | 5,327,185 | 4,919,985 | 407,200 |
| Community Development | 2,749,067 | 2,621,534 | 127,533 |
| Transfers | 77,208,202 | 76,677,930 | 530,272 |
| TOTAL | 133,131,502 | 128,722,601 | 4,408,901 |

Detail presented on following pages.

Budgeted Expenditures by department

| ADMINISTRATION | AMENDED BUDGET | ACTUAL | VARIANCE |
|----------------------|-------------------|------------------|----------------|
| Board of Supervisors | 238,405 | 215,184 | 23,221 |
| County Administrator | 553,468 | 549,083 | 4,385 |
| County Attorney | 198,571 | 197,470 | 1,101 |
| Human Resources | 301,479 | 298,414 | 3,065 |
| Independent Auditor | 62,500 | 62,500 | 0 |
| Comm. of Revenue | 1,117,727 | 1,094,983 | 22,744 |
| Reassessment | 252,565 | 185,410 | 67,155 |
| Treasurer | 1,084,757 | 1,001,602 | 83,155 |
| Finance | 676,401 | 649,497 | 26,904 |
| IT /GIS | 1,247,173 | 1,187,117 | 60,056 |
| Other | 3,537,071 | 3,394,512 | 142,559 |
| Electoral Board | 74,406 | 67,770 | 6,636 |
| Registrar | 149,744 | 129,676 | 20,068 |
| 9 SUBTOTAL | 9,494,267 | 9,033,218 | 461,049 |

Budgeted Expenditures by department

| JUDICIAL | AMENDED BUDGET | ACTUAL | VARIANCE |
|---------------------|------------------|------------------|---------------|
| Circuit Court | 48,300 | 53,110 | -4,810 |
| Gen. District Court | 12,252 | 7,660 | 4,592 |
| J&D Court | 17,250 | 14,631 | 2,619 |
| Clerk | 671,062 | 632,574 | 38,488 |
| Law Library | 7,200 | 13,744 | -6,544 |
| Detox | 40,885 | 40,885 | 0 |
| Comm. Attorney | 1,178,558 | 1,131,689 | 46,869 |
| Victim Witness | 125,226 | 114,109 | 11,117 |
| SUBTOTAL | 2,100,733 | 2,008,402 | 92,331 |

Budgeted Expenditures by department

| PUBLIC SAFETY | AMENDED BUDGET | ACTUAL | VARIANCE |
|--------------------------|-----------------------|-------------------|------------------|
| Sheriff | 11,205,617 | 10,074,246 | 1,131,371 |
| Vol. Fire Depts. | 867,928 | 768,599 | 99,329 |
| Ambul. / Rescue | 391,219 | 396,612 | -5,393 |
| Jail / Juv. Detention | 3,753,809 | 3,748,209 | 5,600 |
| Juvenile Court | 193,539 | 140,272 | 53,267 |
| Inspections | 1,024,688 | 950,366 | 74,322 |
| Fire & Rescue | 6,098,924 | 5,897,889 | 201,035 |
| Public Comm. | 1,111,710 | 925,290 | 186,420 |
| SUBTOTAL | 24,647,434 | 22,901,483 | 1,745,951 |

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Budgeted Expenditures by department

| PUBLIC WORKS | AMENDED BUDGET | ACTUAL | VARIANCE |
|-------------------------|-----------------------|------------------|-----------------|
| Road Admn. | 20,475 | 19,708 | 767 |
| Street Lights/Star Fort | 43,851 | 42,002 | 1,849 |
| Engineering | 419,392 | 308,835 | 110,557 |
| Refuse Collection | 1,254,904 | 1,151,196 | 103,708 |
| Refuse Disposal | 401,096 | 332,617 | 68,479 |
| Litter Control Grant | 13,932 | 6,289 | 7,643 |
| Maintenance Admn. | 522,239 | 475,533 | 46,706 |
| County Ofc. Bldg. | 1,400,532 | 1,170,185 | 230,347 |
| Animal Shelter | 504,112 | 438,028 | 66,084 |
| SUBTOTAL | 4,580,533 | 3,944,393 | 636,140 |

Budgeted Expenditures by department

| HEALTH / WELFARE | AMENDED BUDGET | ACTUAL | VARIANCE |
|--------------------|-------------------|------------------|----------------|
| Local Health Dept. | 301,959 | 301,959 | 0 |
| Ch. 10 Board | 318,263 | 318,263 | 0 |
| Social Services | 5,766,436 | 5,452,951 | 313,485 |
| Area on Aging | 60,930 | 60,930 | 0 |
| Prop. Tax Relief | 520,000 | 425,060 | 94,940 |
| SUBTOTAL | 6,967,588 | 6,559,163 | 408,425 |

Budgeted Expenditures by department

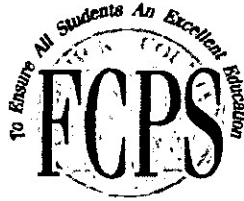
| COMMUNITY COLLEGE | AMENDED BUDGET | ACTUAL | VARIANCE |
|-----------------------------------|-------------------|------------------|----------------|
| Community College | 56,493 | 56,493 | 0 |
| SUBTOTAL | 56,493 | 56,493 | 0 |
| PARKS, REC. & CULTURAL | | | |
| Parks/Rec. Admn. | 486,069 | 476,407 | 9,662 |
| Parks Maintenance | 972,805 | 928,078 | 44,727 |
| RecCtr/Playgrnds | 2,069,621 | 1,852,500 | 217,121 |
| Clearbrook Park | 339,658 | 309,917 | 29,741 |
| Sherando Park | 574,676 | 550,227 | 24,449 |
| Regional Library | 884,356 | 802,856 | 81,500 |
| SUBTOTAL | 5,327,185 | 4,919,985 | 407,200 |

Budgeted Expenditures by department

| COMMUNITY DEVELOPMENT | AMENDED BUDGET | ACTUAL | VARIANCE |
|--------------------------|-------------------|------------------|----------------|
| Planning | 1,043,117 | 950,814 | 92,303 |
| EDC | 1,420,715 | 1,401,485 | 19,230 |
| Zoning Board | 9,175 | 5,653 | 3,522 |
| Building Appeals | 550 | 79 | 471 |
| NSV Reg. Comm. | 26,365 | 26,365 | 0 |
| Gypsy Moth | 30,534 | 17,137 | 13,397 |
| Soil & Water | 7,650 | 7,650 | 0 |
| Agriculture | 210,961 | 212,351 | -1,390 |
| SUBTOTAL | 2,749,067 | 2,621,534 | 127,533 |

Budgeted Expenditures by department

| TRANSFERS | AMENDED BUDGET | ACTUAL | VARIANCE |
|--------------------------------------|-----------------------|--------------------|------------------|
| School Transfers | 74,280,032 | 73,801,651 | 478,381 |
| County Debt & Unemployment Claims | 2,635,425 | 2,583,534 | 51,891 |
| Other | 292,745 | 292,745 | 0 |
| SUBTOTAL | 77,208,202 | 76,677,930 | 530,272 |
| GRAND TOTAL | 133,131,502 | 128,722,601 | 4,408,901 |



Frederick County Public Schools

Executive Director of Finance

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

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TO: School Board Members

THROUGH: David T. Sovine, Ed.D., Superintendent of Schools

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

DATE: September 1, 2011

SUBJECT: Financial Reports for Fiscal Year 2010-11

Attached are the year-end financial reports for fiscal year 2010-11. As of the date of this report, the financials are unaudited. Included are the statements of operations for all funds managed by the school system. The FY 2011 was the third year of financial challenges due to the local, state, and national economy. This report summarizes the key activities within each fund.

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| <u>Fund</u> | <u>Report</u> | <u>Financial Statement</u> |
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Frederick County Public Schools
Financial Reports for All Funds
Fiscal Year 2010-2011

School Operating Fund

Refer to Financial Statement Page 16

Fiscal Year 2011 school operating fund revenues exceeded expenditures and encumbrances by \$347,246 for the fiscal year. However, obligations of \$50,130 for restricted grant receipts reduce the balance to an unobligated surplus of \$297,116. This represents 0.24% of the total \$124,940,101 operating budget.

The school operating fund had a beginning FY 2011 budget total of \$123,705,198. Adjustments of \$1,234,903 were approved and resulted in the current budget balance of \$124,940,101. The adjustments included carryforward appropriation for prior year encumbrances as well as carryforward federal grant amounts from FY 2010.

Highlights of the fiscal year activity pertaining to the school operating fund are listed below.

1. Student enrollment in September 2010 was 115 students less than expected. The budget was developed using an estimate of 13,161 students for September 30, 2010. The actual enrollment at that date was 13,046, exclusive of students served in the NREP program. State funding is based upon the average daily membership throughout the year. Therefore, revenue estimates are projected first by the number of students enrolled in the fall and second by the number of students retained from that point forward. The estimated loss of state funds due to lower than expected enrollment in September was \$349,273 in the Standards of Quality (SOQ) accounts. FCPS received \$55,073,443 in SOQ funding during FY 2011. Sales tax receipts are included in this category of state funding.
2. Sales tax revenue was adjusted upward by \$476,694 as projected by the Virginia Department of Taxation and approved by the General Assembly. Basic Aid was then reduced by \$294,500, leaving a positive variance of \$182,194, which helped to offset the loss of state per pupil revenue. The total sales tax revenue received in FY2011 was \$12,083,074.
3. A one month health insurance premium holiday was provided to employees after the close of the self-funded plan year. Due to the less than expected claims activity within the group, the resulting surplus was provided to the employees and to the operating funds for the employer's share of the contributions through the issuance of a premium holiday. The employer share of the holiday was approximately \$800,000 in the school operating fund. With these funds, the School Board approved a one-time wage payment be made to all full time and regular part-time employees equal to 1% of their annualized salary and a flat payment of \$50 to regular timesheet employees.
4. An increase in the Virginia Retirement System contributions was approved by the 2011 General Assembly to take effect July 1, 2011. This created an additional expense of approximately \$200,000 in employer retirement contributions at the end of the year as the increase was applied to the residual FY 2011 contract amounts paid over the summer.
5. Expenditure savings in local and state accounts were generated and helped offset the loss of state funds due to the enrollment count. Electricity costs were lower than expected due to lower usage. This was anticipated and relied upon to help balance the shortfall in revenue. Vehicle fuel costs were a concern throughout the year as per gallon prices escalated; however, the last quarter of the year resulted in lower than expected prices generating part of the year-end remaining surplus.

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

School Operating Fund – Continued

Revenue Variances

Revenues and transfers in the school operating fund for the fiscal year totaled \$122,777,034. This amount is \$2,163,067 less than the ending budget balance of \$124,940,101 and is explained in the following paragraphs regarding each source of funds. Whole numbers are used, and differences will occur due to rounding.

Revenue from Local Sources [line 1]

- Funds received from miscellaneous sources were greater than the amount projected by \$170,575. This category of revenue includes fees and charges to students and the public as well as billings to other agencies. It also includes projected revenue from gifts and donations. A prior year credit for telecommunications contract pricing accounts for a large share of the positive variance.

Revenue from the Commonwealth [line 2]

- State funds received were less than the current amount budgeted by \$30,912. The types of state revenue include Standards of Quality (SOQ) funding, which contains sales tax receipts, incentive funding, categorical funding, lottery funds, and some miscellaneous funds such as Medicaid reimbursements and small grants.

| | <u>Adjusted Budget</u> | <u>Actual</u> | <u>Variance</u> |
|---------------------------|------------------------|-------------------|------------------|
| ➤ SOQ funds | \$ 53,718,838 | \$ 53,797,047 | \$ 78,209 |
| ➤ Incentive | \$ 518,000 | \$ 518,000 | \$ - |
| ➤ Categorical funds | \$ 724,341 | \$ 691,569 | (\$ 32,772) |
| ➤ Lottery funded programs | \$ 2,022,434 | \$ 1,857,741 | (\$ 164,693) |
| ➤ Other miscellaneous | <u>\$ 217,443</u> | <u>\$ 305,787</u> | <u>\$ 88,344</u> |
| ➤ Total | \$ 57,201,056 | \$ 57,170,144 | (\$ 30,912) |

Revenue from the Federal Government [line 3]

- Federal funds received were \$2,302,730 less than budgeted during the fiscal year. Federally-funded programs including such grants as Titles I, II, III, IV, V, VI-B, American Recovery and Reinvestment Act of 2009 (ARRA) as well as vocational and regional adult education grants are budgeted in this category. The fiscal year for these federal grants extends beyond the local June 30 fiscal year, and any remaining grant balances (as shown below) for active grants are eligible for expenditure in the next fiscal year. The variance is the remaining appropriation associated with the grant award amount and does not contribute to or reduce the remaining unobligated surplus.

| | <u>Variance</u> | |
|---|-------------------|----------|
| ➤ Regular Grants | | |
| a. Title I – Part A | \$ 870,117 | } |
| b. Title I - Part D | \$ 3,807 | |
| c. Title I N&D | \$ 44,008 | |
| d. Title II | \$ 186,619 | |
| e. Title III | \$ 6,874 | |
| f. Title IV | \$ 893 | |
| g. Title VI-B | \$ 996,557 | |
| h. Title VI-B preschool | \$ 604 | |
| i. Other | <u>\$ 42,022</u> | |
| ➤ American Recovery & Reinvestment (Stimulus) | | |
| a. Title I ARRA | \$ 5,061 | } |
| b. Title VI-B ARRA | <u>\$ 137,375</u> | |
| ➤ Other miscellaneous federal funds | | \$ 8,792 |

School Operating Fund – Continued

Expenditure Variances

Expenditures and encumbrances in FY 2011 for the school operating fund totaled \$122,429,788, which is \$2,510,313 less than the adjusted budget balance of \$124,940,101. The key components of this total variance are shown in the following list. The categorical variances are described in the subsequent text.

- Mandated rate increase July 1 for the Virginia Retirement System – \$200,000 cost
- Remaining portion of federal grants which will be carried forward – \$2,302,730 million excess appropriation
- Utility and fuel expenditures – \$243,037 savings
- School and departmental budgets – \$241,480 savings

Instruction [line 8]

- This function includes costs associated with classroom instruction, student support services, library and media services, instructional support services, and school administrative offices. 75% of all expenditures are in this category. The positive variance of \$2,036,594 in this category is a combination of expenditure variances and remaining appropriation in grant funded programs. The available portion attributable to grant programs will be carried forward by the awarding agency and has no effect on the unobligated surplus in the operating fund.
- Personnel services and employee benefits funded with state and local dollars realized significant negative variances due to the budget adjustment for reduced state SOQ funds. This generated the need to realize a combined net savings in the remaining operating accounts in order to balance the budget for the year.
- The February health insurance premium holiday and one-time wage payment offset each other Divisionwide and did not contribute to either a negative or positive overall variance.
- Budgets at the school level experienced a \$125,393 positive variance.

Administration, Attendance and Health [line 9]

- This function includes costs associated with the health services as well as the executive, finance, public information, human resources, and other administrative departments. A positive variance of \$65,634 was realized in all types of expenditures. The largest variance occurred in the purchased services expenditures due to lower than expected legal fees and printing costs. Additional savings were realized in departmental budgets primarily due to reduced travel expenses, lower than expected equipment expenditures, and staff turnover savings.

Transportation [line 10]

- This function includes costs associated with transporting students and maintaining school buses. A \$180,468 positive variance in the transportation budget was realized of which \$74,593 was in the personnel services and employee benefit expenses. The remainder variance was realized in fuel and other operational savings.

Operations and Maintenance [line 11]

- This function includes costs associated with maintaining the Division's buildings and grounds. Utility expenses comprise a significant portion of this function. A \$206,757 positive variance was realized in this function. While savings were realized throughout all types of expenditures, a notable variance occurred in electricity expenses with the Other Charges line. Over \$200,000 was realized in electricity costs. This variance helped to offset the reduced state revenue and provided relief to the school food service fund by eliminating the need to charge that program for utilities.

School Cafeteria Fund

Refer to Financial Statement Page 17

The food service operation finished the year with funds in excess of expenditures of \$256,575, which increases the fund balance to \$1,548,297. Fund balance includes inventory valuation of \$152,525. The funds in excess of expenditures are primarily due to lower than expected labor, services, and capital equipment costs.

Revenue Variances:

Compared to budget, revenues were \$56,900 less than expected. The variance is the net result of four main components: interest revenue, meal sales (including breakfast and lunch), and federal meal reimbursement through the National School Lunch Program.

Interest earnings were \$12,770 less than expected.

Lunch and breakfast sales for full-priced meals were \$88,143 lower than expected. This variance is a combination of the number of students who pay full price for meals and the revenue loss resulting from two less serving days this school year.

A la carte/other sales were lower than expected by \$106,530. This variance is partially due to two less serving days and also may have been the result of encouragement to students to purchase full meals.

Federal and state subsidies were \$135,165 greater than planned. This shift in revenue also reflects changes in student population and meal participation patterns. Free and reduced eligibility increased from 30.14% in June 2010 to 31.78% in June 2011.

Expenditure Variances:

Operating expenditures, exclusive of the budgeted use of prior year carry-forward, were \$313,475 less than expected. Salaries and benefits were \$85,388 less than expected primarily due to savings in personnel turnover, vacancies, and overtime. 50% of the food service operation is labor cost. Food and supplies cost was just over budget by \$5,988. Utility, travel, and other miscellaneous expenses were \$109,665 less than expected, and other costs such as capital outlay and contracted services were \$124,409 less than planned.

Other Information:

1,410,711 lunches and 273,857 breakfasts were served throughout the 2010-2011 school year, which were 8,065 less meals than expected due to the loss of two serving days offset by an almost two percent participation increase. The lunch prices for a full meal were \$2.00 for elementary, \$2.25 for middle, and \$2.25 regular lunch/\$2.35 pizza lunch for high school students. Other items were sold on an a la carte basis. The Division food service operation produced an average 15.99 meals per labor hour (MPLH) – 9,943 equivalent meals daily.

School Textbook Fund***Refer to Financial Statement Page 18***

The textbook fund finished the year with a decrease of \$554,199 bringing the fund balance to \$1,704,857. The primary source of revenue for this fund comes from the Standards of Quality funding provided by the Commonwealth. The state funds require a local match equal to the composite index percentage.

For FY 2011, state funds of \$421,251 were received into this fund along with the \$261,786 in local matching funds. For FY 2011, textbook purchases were made for replacements of worn textbooks, new social studies textbooks, reading materials, textbooks for enrollment growth, and teacher's editions. Total expenditures on textbooks equaled \$1,222,910 for the year. Additionally, a percentage of a clerical position attributable to maintaining the textbook inventory and orders is allocated to this fund.

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

School Capital Projects Fund

Refer to Financial Statement Page 19

The school capital projects fund is a separate fund designated for the purchase of capital items that are not provided for in the annual school operating fund. This fund typically receives revenue from the local governing body through direct appropriation or through the transfer of funds from prior year remaining balances in the school operating fund. However, in FY 2011, funds were budgeted to be transferred from the school debt service fund to support the planned initiatives for school capital projects.

During FY 2011, expenditures and encumbrances totaled \$1,661,075 for various major maintenance projects including the purchase of eight school buses, a partial replacement roof at Frederick County Middle School, a replacement wastewater treatment plant at Indian Hollow Elementary School, and a second addition to the school administration building.

Construction Funds*Refer to Financial Statement Page 20*

The active construction projects for FY 2011 were:

- the final closing costs for Greenwood Mill Elementary School, and
- the initials costs associated with the new transportation facility.

Also reflected in this fund is a transfer of \$2.3 million from the prior year's operating balance to support the purchase of land acquisition or capital costs associated with the top priority items on the Division's capital improvement plan. A summary of each project's financial activity is shown below and is provided in a different format on the financial statement.

Replacement FCMS:

| | |
|-------------------------------------|------------------------|
| Beginning project amount | \$ 2,000,000.00 |
| Remaining project balance | <u>\$ 2,000,000.00</u> |
| Cash received - bond proceeds | \$ 1,868,205.00 |
| Cash received - premium proceeds | \$ 132,555.49 |
| Cash received - interest earnings | \$ 22,120.91 |
| Cash transferred to GWES | \$(1,522,881.00) |
| Cash transferred to Trans. Facility | \$(500,000.40) |
| Cash disbursed for project | \$ 0.00 |
| Accounts Payable @ June 30, 2011 | \$ 0.00 |
| Cash balance @ June 30, 2011 | <u>\$ 0.00</u> |

Undesignated Funds:

| | |
|------------------------------------|------------------------|
| Beginning amount | \$ 2,300,000.00 |
| Expenditures through June 30, 2011 | \$(0.00) |
| Remaining balance @ June 30, 2011 | <u>\$ 2,300,000.00</u> |

Greenwood Mill Elementary School:

| | |
|---------------------------------------|----------------------|
| Beginning project amount | \$ 23,200,000.00 |
| Expenditures through June 30, 2011 | \$(22,520,161.00) |
| O/S Encumbrances @ June 30, 2011 | \$(0) |
| Remaining project balance | <u>\$ 679,839.00</u> |
| Cash received - bond proceeds | \$18,300,160.00 |
| Cash received - premium proceeds | \$ 975,233.51 |
| Cash received - interest earnings | \$ 202,277.74 |
| Cash received from other projects | \$ 3,042,490.50 |
| Cash disbursed for project | \$(22,520,161.75) |
| Accounts Payable @ June 30, 2011 | \$(0) |
| Cash/ A/P balance as of June 30, 2011 | <u>\$ 0</u> |

Transportation Facility:

| | |
|------------------------------------|-------------------------|
| Beginning project amount | \$ 17,205,000.00 |
| Expenditures through June 30, 2011 | \$(1,150,618.44) |
| O/S Encumbrances @ June 30, 2011 | \$(150,615.00) |
| Remaining project balance | <u>\$ 15,903,766.56</u> |
| Cash received - bond proceeds | \$ 1,868,205.00 |
| Cash received - premium proceeds | \$ 132,555.49 |
| Cash received - interest earnings | \$ 24,059.48 |
| Cash received from FCMS project | \$ 500,000.40 |
| Cash transferred to GWES project | \$(1,104,223.89) |
| Cash disbursed for project | \$(1,150,618.44) |
| Cash balance @ June 30, 2011 | <u>\$ 269,978.04</u> |

In June 2008, funds were borrowed for the initial phases of the replacement middle school and transportation facilities; however, those projects were delayed. The delay caused those borrowed funds to be idle. Therefore, a portion of the funds were transferred to the Greenwood Mill Elementary School project. Additionally, the School Division did not participate in the fall 2009 or spring 2010 bond sales, nor did it need to seek additional borrowing for the completion of Greenwood Mill.

In the spring of 2011, the transportation project was approved for construction. Until bond proceeds are received from the fall 2011 sale, the cash needs will be satisfied by the residual funds in the FCMS replacement project, which continues to be delayed. The bond sale agreement does not permit the funds to remain unused.

With the exception of Greenwood Mill Elementary School, collective encumbrance amounts and remaining project amounts will be appropriated in the next fiscal year. The Greenwood Mill Elementary School project is complete, and all funds have been transferred to the next project to reduce the proposed borrowing.

Debt Service Fund

Refer to Financial Statement Page 21

The year-end balance in the debt service fund is \$80,400. The fund balance was generated from a higher than expected carryforward balance from the previous year. The fund balance is planned to be used to offset the local share of debt service in the next fiscal year.

No new debt issues were approved during FY 2011. As of June 30, 2011, there were 32 active debt issues. The total principal and interest payments, along with the management fees for the debt issues, totaled \$13,102,676.

A summary of the outstanding indebtedness is shown below.

| | |
|--|-----------------------|
| Outstanding debt at June 30, 2010 | \$ 111,411,047 |
| New debt incurred during FY 2011 | 0 |
| Principal payments on existing debt during FY 2011 | (9,388,482) |
| Outstanding debt at June 30, 2011 | <u>\$ 102,022,565</u> |

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

Column [e] shows the current year activity compared to expected and maximum levels shown in columns [c] and [d]. The year-end balance in the insurance reserve fund increased by \$31,826 to a balance of \$2,504,322. The fund balance equates to just over two months of claims activity.

Medical and dental claims and other expenses for FY 2011 were \$13,017,900, well below the expected level of \$14,016,637. During FY 2011, the group health plan options were altered. The KeyCare10 Plus plan was eliminated, and an option for a high deductible plan coupled with a health savings account program was added. The health savings account option included a \$1,000 employer contribution to the participant's account. 143 employees enrolled in this plan option. For the entire group, the FY 2011 monthly average claims per participant was 11% less than the prior fiscal year. The plan year runs from October 1 to September 30. Therefore, the FY 2011 average includes three months of the previous plan mix and nine months of the new mix.

Revenues were less than planned due to participants shifting to a different plan option and the distribution of a portion of the previous year's remaining balance through a one month premium holiday for employees.

Columns [f] and [g] provide a range of activity projected for FY 2012. *It is important to maintain a fund balance sufficient to support claims which may reach maximum liability.*

Northwestern Regional Educational Programs (NREP) Funds *Refer to Financial Statement Page 23*

Frederick County Public Schools is the fiscal agent for the NREP program. The school divisions of Winchester City and Frederick and Clarke Counties fund the program along with some federal and state dollars. The NREP program provides intense services to severely disabled students, emotionally disabled students, multiple-handicapped students, and preschoolers with various disabilities. The program also provides outreach services to daycares and homes, as well as occupational, physical, and speech therapy services.

Total revenues were \$3,686,933 and were \$469,539 less than budgeted. This amount represents a reduction in the localities' contributions due to the distribution of the FY 2010 surplus of \$483,259, as well as interest earnings of \$3,940 and tuition payments of \$9,780. Additional program savings generated a residual surplus of \$294,363 at year end, which will be credited back to the localities in FY 2012. The residual surplus was generated from vacancy savings due to program changes, as well as reduced contracted service costs for security and occupational and physical therapy.

The NREP textbook fund concluded the year with a fund balance of \$36,061. The fund balance is accumulated over time and is used to support the year-to-year disbursements driven by textbook adoption requirements. The upcoming fiscal year plans for the use of most, if not all, of this fund balance for the purchase of new adoptions, enrollment growth, and consumable materials.

Consolidated Services Fund

Refer to Financial Statement Page 24

The consolidated services fund accounts for the transaction activity associated with the operation and maintenance of county buildings serviced by the school buildings and grounds department. The fund also accounts for the services provided to the Handley Regional Library. Billings to both agencies totaled \$10,305. The FY 2011 fund balance is \$0, as planned.

Special Grants Fund

Refer to Financial Statement Page 25

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

In FY 2011, there was one grant entitled Building Bridges: Teaching American History. The grant is a three year grant for just under \$1 million. Expenditures for the first year totaled \$219,098 and are reimbursed by the federal government.

Trust Fund Activity

Refer to Financial Statement Page 26

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

Armstrong Foundation Scholarship Fund

This fund accounts for funds provided by the Armstrong Foundation. The corpus is non-expendable. Investment earnings on fund assets are used to provide scholarships to deserving students of the Frederick County, Virginia schools. The fund balance as of June 30, 2011, is \$231,510.79.

Olin Larrick Trust Fund

This fund accounts for funds provided through a private donor. The corpus is non-expendable. Investment earnings on fund assets may be used to provide a scholarship to a deserving student of the Frederick County, Virginia schools. The fund balance as of June 30, 2011, is \$1,914.09.

Laura Bates Trust Fund

This fund accounts for funds provided by a private donor. The corpus is non-expendable. Investment earnings on fund assets may be used to construct a nondenominational chapel at Middletown School. The fund balance as of June 30, 2011, is \$12,496.99.

Harriet S. Sides Trust Fund

This fund accounts for funds provided through a private donor. The corpus is non-expendable. When the trust was developed, textbooks were not free to all students, and the donor's intent was for the investment earnings to be used to purchase textbooks for indigent students of Frederick County Public Schools. Since all students are provided with textbooks at no cost, the earnings are transferred to the textbook fund to assist with the purchase of textbooks available for all students. The fund balance as of June 30, 2011, is \$9,381.43.

Frederick County Public Schools
 School Operating Fund
 Year Ended June 30, 2011

| | [a] | [b] | [c] | [d] | [e] | [f] | |
|--|--------------------|--------------------|-------------------------------|-------------------------------|--------------------|---------------------------------|------|
| | 2008-09 Actual* | 2009-10 Actual* | 2010-11 Original Budget | 2010-11 Adjusted Budget | 2010-11 Actual* | Variance from Adj. Budget | |
| REVENUES: | | | | | | | |
| [1] Revenue from Local Sources | \$ 911,616 | \$ 822,054 | \$ 1,147,012 | \$ 892,240 | \$ 1,062,815 | \$ 170,575 | [1] |
| [2] Revenue from Commonwealth | \$ 64,925,921 | \$ 58,566,924 | \$ 57,659,847 | \$ 57,201,056 | \$ 57,170,144 | \$ (30,912) | [2] |
| a Standards of Quality (SOQ) | | | 53,968,907 | 53,718,838 | 53,797,047 | 78,209 | a |
| b Incentive Accounts | | | 518,000 | 518,000 | 518,000 | - | b |
| c Categorical | | | 818,551 | 724,341 | 691,569 | (32,772) | c |
| d Lottery-Funded Programs | | | 1,898,996 | 2,022,434 | 1,857,741 | (164,693) | d |
| e Miscellaneous State | | | 455,393 | 217,443 | 305,787 | 88,344 | e |
| [3] Revenue from Federal Government | \$ 3,881,821 | \$ 12,076,209 | \$ 8,260,671 | \$ 9,492,925 | \$ 7,190,195 | \$ (2,302,730) | [3] |
| a Regular Grants | | | 4,624,666 | 5,552,975 | 3,401,474 | (2,151,501) | a |
| b American Recovery/Reinvestment Act | | | 3,569,807 | 3,931,158 | 3,788,721 | (142,437) | b |
| c Miscellaneous Federal | | | 66,198 | 8,792 | - | (8,792) | c |
| [4] Transfers-Prior Year Encumbrances | \$ 471,260 | \$ 302,229 | | \$ 646,303 | \$ 646,303 | \$ - | [4] |
| [5] Carry-over Transfers | \$ 378,265 | \$ 1,894,285 | | \$ 69,909 | \$ 69,909 | \$ - | [5] |
| [6] Local Funds -Board of Supervisors | \$ 61,622,143 | \$ 56,637,668 | \$ 56,637,668 | \$ 56,637,668 | \$ 56,637,668 | \$ - | [6] |
| [7] TOTAL REVENUES | \$ 132,191,026 | \$ 130,299,369 | \$ 123,705,198 | \$ 124,940,101 | \$ 122,777,034 | \$ (2,163,067) | [7] |
| EXPENDITURES: | | | | | | | |
| [8] Instruction | \$ 97,943,336 | \$ 96,213,753 | \$ 93,790,118 | \$ 94,125,220 | \$ 92,088,626 | \$ 2,036,594 | [8] |
| a Personal Services | 69,236,343 | 66,150,076 | 66,306,332 | 66,404,326 | 66,460,158 | (55,832) | a |
| b Employee Benefits | 21,700,205 | 22,392,551 | 18,326,198 | 19,101,790 | 18,450,269 | 651,521 | b |
| c Purchased Services | 1,587,867 | 1,911,627 | 2,390,103 | 2,782,105 | 2,116,970 | 665,135 | c |
| d Other Charges | 726,687 | 644,079 | 778,664 | 724,002 | 655,983 | 68,019 | d |
| e Materials & Supplies | 1,608,529 | 2,053,380 | 3,163,316 | 2,407,873 | 1,720,178 | 687,695 | e |
| f Payment to Joint Operations | 2,808,515 | 2,800,996 | 2,625,453 | 2,300,681 | 2,300,681 | - | f |
| g Equipment/Capital Outlay | 275,190 | 261,043 | 200,052 | 404,443 | 384,387 | 20,056 | g |
| [9] Administration, Attendance & Health | \$ 5,187,300 | \$ 5,244,904 | \$ 5,150,163 | \$ 5,114,391 | \$ 5,048,757 | \$ 65,634 | [9] |
| a Personal Services | 3,727,477 | 3,695,067 | 3,783,074 | 3,764,040 | 3,745,757 | 18,283 | a |
| b Employee Benefits | 1,113,120 | 1,262,599 | 977,878 | 996,250 | 1,027,268 | (31,018) | b |
| c Purchased Services | 182,182 | 137,038 | 213,831 | 200,276 | 150,427 | 49,849 | c |
| d Other Charges | 63,640 | 58,040 | 74,644 | 71,700 | 59,069 | 12,631 | d |
| e Materials & Supplies | 100,166 | 62,959 | 79,236 | 72,858 | 63,563 | 9,295 | e |
| f Equipment/Capital Outlay | 715 | 29,202 | 21,500 | 9,267 | 2,673 | 6,594 | f |
| [10] Pupil Transportation Services | \$ 7,685,695 | \$ 7,930,533 | \$ 7,693,174 | \$ 7,854,733 | \$ 7,674,265 | \$ 180,468 | [10] |
| a Personal Services | 3,975,038 | 3,892,120 | 3,957,630 | 3,945,097 | 3,968,135 | (23,038) | a |
| b Employee Benefits | 1,721,833 | 2,113,964 | 1,846,044 | 1,879,421 | 1,781,790 | 97,631 | b |
| c Purchased Services | 116,943 | 87,940 | 109,192 | 105,094 | 96,264 | 8,830 | c |
| d Other Charges | 83,131 | 85,749 | 91,261 | 86,692 | 82,181 | 4,511 | d |
| e Materials & Supplies | 879,724 | 942,414 | 1,269,047 | 1,155,559 | 1,088,810 | 66,749 | e |
| f Equipment/Capital Outlay | 909,026 | 808,366 | 420,000 | 682,870 | 657,085 | 25,785 | f |
| [11] Operation and Maintenance | \$ 12,323,012 | \$ 12,385,586 | \$ 11,845,472 | \$ 12,065,912 | \$ 11,859,155 | \$ 206,757 | [11] |
| a Personal Services | 4,332,679 | 4,297,331 | 4,425,657 | 4,443,086 | 4,401,498 | 41,588 | a |
| b Employee Benefits | 1,498,251 | 1,709,703 | 1,567,114 | 1,582,590 | 1,568,474 | 14,116 | b |
| c Purchased Services | 1,130,263 | 1,382,953 | 1,368,019 | 1,070,953 | 1,031,933 | 39,020 | c |
| d Other Charges | 3,298,280 | 3,092,348 | 3,549,069 | 3,380,649 | 3,280,750 | 99,899 | d |
| e Materials & Supplies | 792,418 | 989,201 | 789,893 | 1,003,384 | 994,750 | 8,634 | e |
| f Equipment/Capital Outlay | 1,271,121 | 914,049 | 145,700 | 585,250 | 581,750 | 3,500 | f |
| [12] Facilities | \$ 295,496 | \$ 332,738 | \$ 329,073 | \$ 342,774 | \$ 342,426 | \$ 348 | [12] |
| a Personal Services | 188,040 | 187,990 | 188,040 | 188,040 | 189,870 | (1,830) | a |
| b Employee Benefits | 56,701 | 54,380 | 46,033 | 50,080 | 49,041 | 1,039 | b |
| c Purchased Services | 44,347 | 84,078 | 86,500 | 99,532 | 98,603 | 929 | c |
| d Other Charges | 3,748 | 3,510 | 5,750 | 2,445 | 2,445 | - | d |
| e Materials & Supplies | 2,660 | 2,779 | 2,750 | 2,677 | 2,467 | 210 | e |
| [13] Technology | \$ 5,299,214 | \$ 5,742,080 | \$ 4,635,454 | \$ 5,175,327 | \$ 5,154,815 | \$ 20,512 | [13] |
| a Personal Services | 2,611,706 | 2,574,275 | 2,612,514 | 2,629,251 | 2,650,917 | (21,666) | a |
| b Employee Benefits | 779,746 | 763,541 | 685,629 | 713,126 | 695,137 | 17,989 | b |
| c Purchased Services | 462,812 | 522,091 | 388,211 | 227,235 | 225,179 | 2,056 | c |
| d Other Charges | 9,690 | 16,558 | 8,500 | 15,570 | 15,569 | 1 | d |
| e Materials & Supplies | 463,952 | 608,950 | 201,000 | 637,585 | 636,268 | 1,317 | e |
| f Equipment/Capital Outlay | 971,308 | 1,256,665 | 739,600 | 952,560 | 931,745 | 20,815 | f |
| [14] Fund Transfers | \$ 621,194 | \$ - | \$ 261,744 | \$ 261,744 | \$ 261,744 | \$ - | [14] |
| a Other Uses of Funds | 621,194 | - | 261,744 | 261,744 | 261,744 | - | a |
| [15] TOTAL EXPENDITURES | \$ 129,355,247 | \$ 127,849,594 | \$ 123,705,198 | \$ 124,940,101 | \$ 122,429,788 | \$ 2,510,313 | [15] |
| [16] REVENUE OVER EXPENDITURES | \$ 2,835,779 | \$ 2,449,775 | \$ - | \$ - | \$ 347,246 | | [16] |
| [17] Obligated Funds-Grant Receipts Carryforward | 52,339 | 69,909 | | | 50,130 | | [17] |
| [18] LOCAL FUNDS UNOBLIGATED AT JUNE 30 | \$ 2,783,440 | \$ 2,379,866 | | | \$ 297,116 | | [18] |
| [19] Percentage Surplus of Total Budget | 2.07% | 1.84% | | | 0.24% | | [19] |

* Actual fiscal year expenditures includes encumbrances

Frederick County Public Schools
School Cafeteria Fund
Year Ended June 30, 2011

| | [a] Actual <u>2008-2009</u> | [b] Actual <u>2009-2010</u> | [c] Adjusted Budget <u>2010-2011</u> | [d] Actual <u>2010-2011</u> | [e] Variance (Over)/Under <u>Adjusted Budget</u> |
|---|-----------------------------------|-----------------------------------|---|-----------------------------------|---|
| [1] Beginning Balance July 1* | \$ 973,772 | \$ 1,149,518 | \$ 1,130,877 | \$ 1,291,722 | |
| Revenues: | | | | | |
| [2] Interest on Bank Deposits | \$ 19,155 | \$ 10,095 | \$ 19,155 | \$ 6,385 | \$ (12,770) |
| [3] Type A Lunches | 2,048,298 | 1,825,304 | 1,893,304 | 1,812,967 | \$ (80,336) |
| [4] Breakfast Program | 113,151 | 109,938 | 114,579 | 106,772 | \$ (7,807) |
| [5] All Other Sales and Adults | 744,601 | 687,118 | 757,362 | 650,833 | \$ (106,530) |
| [6] Other Receipts | 66,666 | 68,444 | 46,462 | 61,841 | \$ 15,378 |
| [7] State School Food Payments | 79,004 | 83,286 | 90,175 | 91,058 | \$ 884 |
| [8] Federal Meals Reimbursement | 1,611,235 | 1,871,801 | 1,903,783 | 2,038,064 | \$ 134,281 |
| [9] Transfers From School Operating | - | - | - | - | \$ - |
| [10] Total Revenues | \$ 4,682,112 | \$ 4,655,985 | \$ 4,824,820 | \$ 4,767,920 | \$ (56,900) |
| Expenditures: | | | | | |
| [11] Salaries | \$ 1,803,428 | \$ 1,678,502 | \$ 1,786,447 | \$ 1,730,667 | \$ 55,780 |
| [12] Fringe Benefits | 590,551 | 612,852 | 569,118 | 539,510 | 29,609 |
| [13] Contractual Services | 40,782 | 44,851 | 98,962 | 71,998 | 26,964 |
| [14] Utilities, Travel and Misc | 48,798 | 51,044 | 163,181 | 53,516 | 109,665 |
| [15] Food and Supplies | 1,986,300 | 2,121,091 | 2,084,063 | 2,090,051 | (5,988) |
| [16] Capital Outlay/Use of Carryforward | 36,508 | 5,441 | 123,049 | 25,604 | 97,445 |
| [17] Total Expenditures | \$ 4,506,367 | \$ 4,513,780 | \$ 4,824,820 | \$ 4,511,345 | \$ 313,475 |
| [18] Income Over Expenditures | 175,745 | 142,205 | 0 | 256,575 | |
| [19] Balance June 30 | <u>\$ 1,149,518</u> | <u>\$ 1,291,722</u> | <u>\$ 1,130,877</u> | <u>\$ 1,548,297</u> | |

* Beginning and ending balances include inventory valuation.

Frederick County Public Schools
School Textbook Fund
Year Ended June 30, 2011

| | [a] 2008-09 Actual | [b] 2009-10 Actual | [c] 2010-11 Budget | [d] 2010-11 Actual | [e] Variance |
|--|----------------------------|----------------------------|--------------------------|----------------------------|---------------------|
| [1] Balance July 1 | \$ 1,590,991 | \$ 2,656,989 | \$ 2,233,181 | \$ 2,259,056 | |
| Revenues: | | | | | |
| [2] Interest on Bank Deposits | 42,471 | 18,327 | 20,000 | 7,963 | (12,037) |
| [3] Sale of Textbooks/ Lost Fees | 5,676 | 4,314 | 13,500 | 2,471 | (11,029) |
| [4] Misc Revenue | - | - | - | - | - |
| [5] State Reimbursements | 893,177 | - | 424,166 | 421,251 | (2,915) |
| [6] Transfers From Other Funds | <u>621,367</u> | <u>\$ 75</u> | <u>\$ 261,894</u> | <u>\$ 261,786</u> | |
| [7] Total Revenues | \$ 1,562,691 | \$ 22,716 | \$ 719,560 | \$ 693,471 | \$ (25,981) |
| Expenditures: | | | | | |
| [8] Salaries | \$ 32,165 | \$ 18,662 | \$ 26,538 | \$ 18,848 | 7,690 |
| [9] Fringe Benefits | \$ 6,952 | \$ 6,589 | \$ 6,533 | \$ 5,912 | 621 |
| [10] Contractual Services | \$ - | \$ - | - | \$ - | |
| [11] Payments to Publishers | \$ 457,576 | \$ 395,399 | \$ 1,412,573 | \$ 1,222,910 | 189,663 |
| [12] Planned Carryforward to Next Year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,507,096</u> | <u>\$ -</u> | <u>1,507,096</u> |
| [13] Total Expenditures | \$ 496,693 | \$ 420,650 | \$ 2,952,741 | \$ 1,247,670 | \$ 1,705,070 |
| [14] Revenues Over (Under) Expenditures | \$ 1,065,998 | \$ (397,934) | \$ 0 | \$ (554,199) | |
| [15] Balance June 30 | <u><u>\$ 2,656,989</u></u> | <u><u>\$ 2,259,056</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 1,704,857</u></u> | |

Frederick County Public Schools
School Capital Projects Fund
Year Ended June 30, 2011

| | [a] 2008-09 Actual* | [b] 2009-10 Actual* | [c] 2010-11 Budget | [d] 2010-11 Actual* | [e] Variance from Adjusted Budget |
|---|---------------------------|---------------------------|--------------------------|---------------------------|---|
| [1] Balance July 1 | \$ 879,795 | \$ 316,869 | \$ - | \$ - | |
| Revenues: | | | | | |
| [2] Other Receipts | - | - | - | - | - |
| [3] Local Funds - Frederick County | - | - | - | - | - |
| [4] Transfers from Other Funds | - | - | 1,693,595 | 1,693,595 | - |
| [5] Transfers- Encumbrances from prior year | - | - | - | - | - |
| Total Revenues | \$ - | \$ - | \$ 1,693,595 | \$ 1,693,595 | \$ - |
| Expenditures: | | | | | |
| [6] Capital Outlay | 562,926 | 316,869 | 1,693,595 | 1,390,067 | 303,528 |
| [7] Total Expenditures | \$ 562,926 | \$ 316,869 | \$ 1,693,595 | \$ 1,390,067 | \$ 303,528 |
| [8] Fund Balance June 30 | \$ 316,869 | \$ - | | \$ 303,528 | |
| [9] Reserve for Encumbrances | 202,400 | - | - | 271,008 | |
| Unreserved Balance June 30 | \$ 114,469 | \$ - | \$ - | \$ 32,520 | |

* Actual fiscal year amounts include encumbrances.

Frederick County Public Schools
Construction Funds
Year Ended June 30, 2011

| | [a] <u>Project Budget</u> | [b] <u>Prior Years' Receipts</u> | [c] <u>2010-2011 Actual Receipts</u> | [d] <u>Cummulative Project Receipts</u> |
|---|----------------------------------|---|---|--|
| Revenues: | | | | |
| [1] Interest Income | | \$ 246,520 | \$ 1,939 | \$ 248,459 |
| [2] Proceeds from Bond Sale | 44,705,000 | 22,036,570 | 0 | \$ 22,036,570 |
| [3] Other Receipts | | 1,240,344 | 0 | \$ 1,240,344 |
| [4] Transfers from Other Projects/Funds | | 415,386 | 2,300,000 | \$ 2,715,386 |
| [5] Total Revenues | \$ 44,705,000 | \$ 23,938,820 | \$ 2,301,939 | \$ 26,240,759 |

| | [a] <u>Project Budget</u> | [b] <u>Prior Years' Expenditures</u> | [c] <u>2010-2011 Actual</u> | [d] <u>Outstanding Encumbrances</u> | [e] <u>Cummulative Project Expenditures</u> | [f] <u>Remaining Project Balance</u> |
|--------------------------------------|----------------------------------|---|------------------------------------|--|--|---|
| Expenditures: | | | | | | |
| [6] Greenwood Mill Elementary School | 23,200,000 | 22,489,568 | 30,593 | 0 | 22,520,161 | 679,839 * |
| [7] New Transportation Facility | 17,205,000 | 542,322 | 608,296 | 150,615 | 1,301,233 | 15,903,767 |
| [8] Replacement FCMS | 2,000,000 | 0 | 0 | 0 | - | 2,000,000 |
| [9] Undesignated | 2,300,000 | | | | | 2,300,000 |
| [10] Total Expenditures | \$ 44,705,000 | \$ 23,031,890 | \$ 638,889 | \$ 23,821,394 | \$ 23,821,394 | \$ 20,883,606 |

* Project completed

Frederick County Public Schools
Debt Service Fund
Year Ended June 30, 2011

| | [a] | [b] | [c] | [d] | [e] |
|------------------------------------|-------------------|-------------------|-------------------------------|-------------------|--|
| | 2008-09 Actual | 2009-10 Actual | 2010-11 Adjusted Budget | 2010-11 Actual | Variance from Adjusted Budget |
| [1] Balance July 1 | \$ 30,357 | \$ 49,800 | \$ 180,470 | \$ 250,520 | |
| Revenues: | | | | | |
| [2] State- School Construction | 254,710 | - | - | | - |
| [3] State- Lottery Proceeds | 1,496,892 | 879,831 | - | | - |
| [4] Local Funds - Frederick County | 12,924,295 | 14,626,151 | 14,626,151 | 14,626,151 | - |
| [5] Transfers from Other Funds | | | | | |
| [6] Total Revenues | \$ 14,675,897 | \$ 15,505,982 | \$ 14,626,151 | \$ 14,626,151 | \$ - |
| Expenditures: | | | | | |
| [7] Principal Payments | 8,881,371 | 9,651,632 | 9,388,482 | 9,388,482 | - |
| [8] Interest Payments | 5,760,433 | 5,638,980 | 3,699,544 | 3,699,544 | 0 |
| [9] Miscellaneous | 14,650 | 14,650 | 25,000 | 14,650 | 10,350 |
| [10] Total Expenditures | \$ 14,656,454 | \$ 15,305,262 | \$ 13,113,026 | \$ 13,102,676 | \$ 10,350 |
| [11] Transfers to Other Funds | | | 1,693,595 | 1,693,595 | |
| [12] Balance June 30 | \$ 49,800 | \$ 250,520 | \$ - | \$ 80,400 | |

Frederick County Public Schools
Insurance Reserve Fund
Year Ended June 30, 2011

| | [a] | [b] | [c] | [d] | [e] | [f] | [g] | |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|------|
| | Actual | Actual | Expected | Maximum | Actual | Expected | Maximum | |
| | 2008-09 | 2009-10 | Activity | Claim | 2010-11 | Activity | Claim | |
| | | | 2010-2011 | Liability | | 2011-12 | Liability | |
| | | | | 2010-2011 | | | | |
| [1] Balance July 1 | \$ 4,030,446 | \$ 2,530,542 | \$ 2,472,496 | \$ 2,472,496 | \$ 2,472,496 | \$ 2,504,322 | \$ 2,504,322 | [1] |
| Revenues: | | | | | | | | |
| [2] Interest on Bank Deposits | 89,847 | 38,317 | | | 20,744 | - | - | [2] |
| [3] Health Insurance Premiums | 11,101,661 | 13,695,734 | 14,213,434 | 14,213,434 | 13,028,981 | 14,213,434 | 14,213,434 | [3] |
| [4] Total Revenues | \$ 11,191,508 | \$ 13,734,051 | \$ 14,213,434 | \$ 14,213,434 | \$ 13,049,726 | \$ 14,213,434 | \$ 14,213,434 | [4] |
| Expenditures: | | | | | | | | |
| [5] Contracted Activities | 41,952 | 62,501 | 63,844 | 63,844 | 39,113 | 50,000 | 50,000 | [5] |
| [6] Health Care Claims | 11,864,059 | 12,892,493 | 13,086,181 | 14,141,171 | 12,056,581 | 12,607,743 | 13,820,021 | [6] |
| [7] Dental Claims | 785,401 | 837,102 | 866,612 | 866,612 | 922,207 | 1,000,000 | 1,000,000 | [7] |
| [8] Total Expenditures | \$ 12,691,412 | \$ 13,792,096 | \$ 14,016,637 | \$ 15,071,627 | \$ 13,017,900 | \$ 13,657,743 | \$ 14,870,021 | [8] |
| [9] Revenues Over (Under) Expenditures | (1,499,904) | (58,045) | 196,797 | (858,193) | 31,826 | 555,691 | (656,587) | [9] |
| [10] Balance June 30 | \$ 2,530,542 | \$ 2,472,496 | \$ 2,669,293 | \$ 1,614,303 | \$ 2,504,322 | \$ 3,060,013 | \$ 1,847,735 | [10] |

Frederick County Public Schools
Northwestern Regional Educational Programs (NREP) Funds
Year Ended June 30, 2011

| | [a] 2007-08 Actual | [b] 2009-10 Actual | [c] 2010-11 Adjusted Budget | [d] 2010-11 Actual | [e] Variance from Adj. Budget |
|--|--------------------------|--------------------------|--------------------------------------|--------------------------|--|
| OPERATING FUND | | | | | |
| Balance at July 1 | \$ 329,342 | \$ 373,616 | \$ 332,668 | \$ 483,259 | |
| REVENUES: | | | | | |
| [1] Interest | \$ 44,274 | \$ 8,387 | \$ - | \$ 3,940 | \$ 3,940 |
| [2] Tuition | | \$ 11,260 | | 9,780 | \$ 9,780 |
| [3] Revenue from Commonwealth | 26,000 | 26,000 | 26,000 | 26,000 | \$ - |
| [4] Revenue from Federal Government | 16,418 | - | - | - | \$ - |
| [5] Local Funds -- Frederick County, Winchester City, and Clarke County | 4,623,666 | 4,187,965 | 4,130,472 | 3,647,213 | \$ (483,259) |
| [6] TOTAL REVENUES | \$ 4,710,359 | \$ 4,233,612 | \$ 4,156,472 | \$ 3,686,933 | \$ (469,539) |
| EXPENDITURES: | | | | | |
| [7] Instruction | \$ 3,688,665 | \$ 3,392,449 | \$ 3,701,687 | \$ 3,137,341 | \$ 564,345 |
| [8] Administration, Attendance & Health | 227,471 | 166,947 | 158,369 | 156,539 | 1,829 |
| [9] Pupil Transportation Services | - | - | - | - | - |
| [10] Operation and Maintenance | 542,170 | 508,259 | 573,340 | 525,516 | 47,824 |
| [11] Food Services | 1,761 | - | - | - | - |
| [12] Fund Transfers/Contingency | 10,000 | 10,000 | 10,000 | 10,000 | - |
| [13] Technology | | 46,314 | 45,745 | 46,432 | (687) |
| [14] TOTAL EXPENDITURES | \$ 4,470,067 | \$ 4,123,969 | \$ 4,489,140 | \$ 3,875,829 | \$ 613,311 |
| [15] Balance at June 30 | \$ 569,634 | \$ 483,259 | \$ - | \$ 294,363 | |

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

TEXTBOOK FUND

| | | | | | |
|--|------------------|------------------|------------------|------------------|--------------------|
| Balance at July 1 | \$ 23,963 | \$ 42,630 | \$ 35,000 | \$ 45,044 | |
| REVENUES: | | | | | |
| [1] Interest | 1,280 | 373 | 0 | 181 | 181 |
| [2] Transfers from NREP Operating Fund | 10,000 | 10,000 | 10,000 | 10,000 | 0 |
| [3] TOTAL REVENUES | \$ 11,280 | \$ 10,373 | \$ 10,000 | \$ 10,181 | \$ 181 |
| EXPENDITURES: | | | | | |
| [4] Payments for textbooks | 1,236 | 7,959 | 45,000 | 19,163 | (25,837) |
| [5] TOTAL EXPENDITURES | \$ 1,236 | \$ 7,959 | \$ 45,000 | \$ 19,163 | \$ (25,837) |
| Balance at June 30 | \$ 34,008 | \$ 45,044 | \$ - | \$ 36,061 | |

Frederick County Public Schools
Consolidated Services Fund
Year Ended June 30, 2011

| | [a] | [b] | [c] |
|---|-------------------|-------------------|-------------------|
| | 2008-09 Actual | 2009-10 Actual | 2010-11 Actual |
| Balance July 1 | \$ 748 | \$ 748 | \$ 748 |
| Revenue: | | | |
| Interest on Bank Deposits | - | - | - |
| Billings to Regional Library Board | 6,781 | 1,685 | 3,262 |
| Billings to County Government | 14,481 | 10,285 | 7,043 |
| Total Receipts | \$ 21,262 | \$ 11,970 | \$ 10,305 |
| Expenditures: | | | |
| County Office Building: | | | |
| Purchased Services | 5,401 | 3,123 | 3,307 |
| Other Charges[Utilities, Insurance] | - | | |
| Materials and Supplies | 7,988 | 6,024 | 3,212 |
| Old Frederick County Courthouse: | | | |
| Purchased Services | 1,042 | 737 | 1,032 |
| Other Charges[Utilities, Insurance] | - | | |
| Materials and Supplies | 50 | 401 | 240 |
| Bowman Library | | | |
| Purchased Services | 5,990 | 1,373 | 2,394 |
| Other Charges[Utilities, Insurance] | 791 | | 335 |
| Materials and Supplies | - | 312 | 533 |
| Total Expenditures | \$ 21,262 | \$ 11,970 | \$ 11,053 |
| Transfers to Other Funds | - | | |
| Revenues Over (Under) Expenditures | (0) | 0 | (748) |
| Balance June 30 | \$ 748 | \$ 748 | \$ 0 |

Frederick County Public Schools
Special Grants Fund
 Year Ended June 30, 2011

[a]

**American History
 Grant**

| | | |
|-------------------------------|-----------|----------------|
| Balance July 1 | \$ | - |
| REVENUES: | | |
| [1] Federal Grant | \$ | 219,098 |
| [2] TOTAL REVENUES | \$ | 219,098 |
| EXPENDITURES: | | |
| [3] Personal Services | \$ | 49,611 |
| [4] Employee Benefits | | 3,641 |
| [5] Purchased Services | | 149,376 |
| [6] Other Charges | | 4,367 |
| [7] Materials & Supplies | | 12,103 |
| [8] Equipment/Capital Outlay | | - |
| [9] TOTAL EXPENDITURES | \$ | 219,098 |
| [10] Balance June 30 | \$ | - |

Frederick County Public Schools
Trust Funds
Year Ended June 30, 2011

| | [a] | [b] | [c] | [d] |
|---------------------------|---|--------------------------|------------------------|------------------------|
| | <u>Armstrong Foundation Scholarship</u> | <u>Larrick Trust</u> | <u>Bates Trust</u> | <u>Sides Trust</u> |
| Balance July 1 | \$ 197,649 | \$ 2,121 | \$ 12,440 | \$ 9,381 |
| REVENUES: | | | | |
| Interest Earned | <u>\$ 42,266</u> | <u>\$ 9</u> | <u>\$ 57</u> | <u>\$ 43</u> |
| TOTAL REVENUES | \$ 42,266 | \$ 9 | \$ 57 | \$ 43 |
| EXPENDITURES: | | | | |
| Trust Fund Activity | \$ 8,405 | \$ 216 | \$ - | \$ - |
| Transfers to Other Funds | | | | <u>\$ 43</u> |
| TOTAL EXPENDITURES | \$ 8,405 | \$ 216 | \$ - | \$ 43 |
| Balance June 30 | <u>\$ 231,510</u> | <u>\$ 1,914</u> | <u>\$ 12,497</u> | <u>\$ 9,381</u> |



Frederick County Public Schools

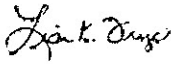
... to ensure all students an excellent education

Executive Director of Finance

fryel@frederick.k12.va.us

DATE: September 13, 2011

TO: Cheryl Shiffler, Director of Finance – County of Frederick

FROM: Lisa K. Frye, Executive Director of Finance - FCPS 

SUBJECT: **Items for Consideration by the Board of Supervisors**

At their meeting, September 6, 2011, the School Board approved the following budget adjustments which are subject to consideration and approval by the Board of Supervisors. Please include the following requests for FY2012 budget adjustments on the agenda for the County Finance Committee meeting scheduled for September 21, 2011. Also, the financial reports for FY2011 are provided in this packet as an information item.

Budget adjustment for the school operating fund

1. A FY2012 budget adjustment to the school operating fund is requested for \$8,631.40, which represents the remaining balance in the eRate telecommunications program. The funds were received during FY2011 and remaining funds are required to be used for their specified purpose.
2. A FY2012 budget adjustment to the school operating fund is requested for the \$1,130,419.07 which represents the un-budgeted portion of the remaining grant balances in the following federal programs.

| | |
|---|---------------|
| 1. Title I Part A – regular grant funds | \$ 466,588.17 |
| 2. Title II Part A – regular grant funds | \$ 186,618.51 |
| 3. Title VI-B IDEA – regular grant funds | \$ 339,837.48 |
| 4. Title VI-B IDEA – ARRA funds | \$ 53,157.05 |
| 5. Title VI-B IDEA – ARRA preschool funds | \$ 84,217.86 |

Budget adjustment for school capital projects fund

The school operating fund had a remaining, un-obligated surplus of \$297,115.55 for the close of the 2011 fiscal year. The school board is requesting a FY2012 budget adjustment to the school capital projects fund for this amount. Approval of this request will provide appropriation for maintenance and repair projects for the division.

Please see the reverse side for additional requests.

Budget adjustments for the special grants funds

1. A FY2012 budget adjustment to the special grants fund is requested in the amount of \$1,432,735.68. This amount represents \$780,449.17 for the remaining grant amount of the Building Bridges: Connecting Citizenship through American History grant and \$652,286.51 for the Regional Adult Education Program. Frederick County Public Schools is the fiscal agent for both of these programs.
2. A FY2012 budget adjustment to the special grants fund is requested in the amount of \$41,499.19. This amount represents funds received into the school operating fund on behalf of the regional adult education program during FY2011. These remaining funds reverted to the county's general fund at year end. The adult education program is accounted for in the special grants fund effective July 1, 2011. Therefore, these funds are requested to be appropriated to the special grants fund for their intended purpose.

Attachment (1) – FY2011 Financial Report

C: David Sovine, Superintendent
John Riley, County Administrator



MEMORANDUM


Kris C. Tierney
Assistant County Administrator

540/665-5666

Fax 540/667-0370

E-mail:

ktierney@co.frederick.va.us

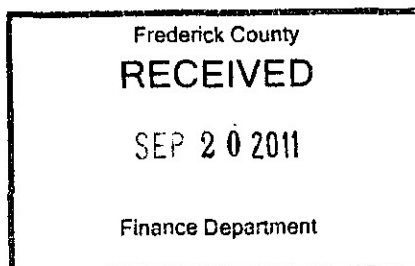
TO: Finance Committee
FROM: Kris C. Tierney, Assistant County Administrator 
RE: Request from Stephens City Fire and Rescue Company, Inc.
DATE: September 20, 2011

Attached is a letter from the Stephens City Volunteer Fire and Rescue Company requesting to access proffer funds to be utilized for repairs and a building addition at the Stephens City Fire Station totaling \$58,000. As of August 31, 2011 the total proffer funds available for Stephens City Fire and Rescue was \$58,809.17.

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

The project is not listed in the County's CIP.

Please let me know if I can answer any questions.



Frederick County
Cash Proffer Policy

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

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

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

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

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

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

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

8/31/11
Fire&Rescue Summary

| | Collected FY02 | Collected FY03 | Collected FY04 | Collected FY05 | Collected FY06 | Collected FY07 | Collected FY08 | Collected FY09 | Collected FY10 | Collected FY11 | Collected FY12 | TOTAL COLLECTED | TOTAL DISBURSED | Total Balance |
|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|------------------|
| CLEARBROOK | 2,150.00 | | 500.00 | 0.00 | 0.00 | 12,800.00 | 36,400.00 | 9,288.50 | 6,013.30 | 52,349.75 | 469.95 | 119,951.50 | 2,650.00 | 117,301.50 |
| ROUND HILL | 342.90 | 114.30 | 457.20 | 25,000.00 | 14,430.00 | 25,962.00 | 3,000.00 | | 101,000.00 | 7,886.00 | 5,000.00 | 183,192.40 | 25,914.40 | 157,278.00 |
| GREENWOOD | 1,263.25 | 3,068.58 | 7,562.54 | 39,742.58 | 42,969.01 | 26,431.31 | 23,062.95 | 19,782.17 | 18,267.56 | 15,410.78 | 5,039.26 | 202,599.99 | 131,655.70 | 70,944.29 |
| MILLWOOD STATION | 7,074.77 | | 16,182.00 | 26,071.00 | 899.00 | | | | | | | 50,226.77 | 50,226.77 | 0.00 |
| STEPHENS CITY | | 15,170.24 | 175.84 | 365.98 | 6,911.95 | 3,305.72 | 16,747.00 | 20,375.00 | 8,285.00 | 3,500.00 | | 74,836.73 | 16,027.56 | 58,809.17 |
| GAINESBORO FIRE | | | | | | | | 1,000.00 | | | | 1,000.00 | | 1,000.00 |
| Grand Total | 10,830.92 | 18,353.12 | 24,877.58 | 91,179.56 | 65,209.96 | 68,499.03 | 79,209.95 | 50,425.67 | 133,565.86 | 79,146.53 | 10,509.21 | 631,807.39 | 226,474.43 | 405,332.96 |

9/1/2011

Stephens City Fire & Rescue Company, Inc.

P.O. Box 235 Stephens City, VA 22655

Greg Locke, Fire Chief

540-869-4576 Business
540-869-6784 Fax

David M. Foley II, President



September 13, 2011

Cheryl Shiffler, Finance Director, Frederick County
Frederick County Finance Committee
107 North Kent Street
Winchester, Virginia 22601

Re: Access to accumulated cash proffers

Dear Ms. Shiffler,

The Stephens City Fire and Rescue Company Inc. respectfully request to access the accumulated cash proffers earmarked for this fire company in the amount of \$58,000.00. This request for funds is for a proposed facility rehabilitation project.

This project is for replacement and repair of existing building components that have ended their useful service life or are no longer serviceable and the addition of an ancillary building to house equipment and supplies that support the primary rolls of the department and equipment that supports the maintenance of the facility. The repairs represent those exceeding routine maintenance.

If you have any questions, concerns or need additional information please contact anytime.

Thank you for your consideration of this request.

Sincerely,

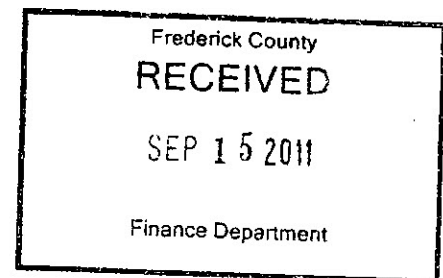
A handwritten signature in black ink, appearing to read "David M. Foley II".

David M. Foley II, President

Attachments

CC: John R. Riley, Administrator, Frederick County, with attachment
Greg Locke, Chief, w/o attachment
Dennis Linaburg, Chief, with attachments
SCFR Board Members, w/o attachment

dmf



"Volunteers Proud to Serve"

Stephens City Fire and Rescue Company Inc.

Facility Rehabilitation Project 2011

The company was formed in 1939 and the first facility was original erected in 1941 in its current location and has endeavored several expansions to meet the growing needs of the community. The last of these capital projects was completed in 1994. The past 10 years of service have seen the most drastic increases in the request for services and the equal increases of facility usage.

The outlined items of repair and replacement are for both the longevity of the facility and the quality of life of the personnel that utilize it.

The following items are based on current estimates:

| | |
|--|-------------|
| Roof replacement | \$10,980.00 |
| Plumbing and Shower renovations | \$ 4,000.00 |
| Carpet and Vinyl Composite Tile | \$ 3,975.00 |
| Heating and Air-conditioning Replacement | \$ 4,580.00 |
| Pre-engineered Metal Building 30'x50' | \$34,465.00 |

These items represent capital items outside of the rehabilitation work being completed by company members, such as painting, minor repairs, and replacement of furnishings and fixtures.

Aside from the roof replacement over the bays completed during the second expansion the metal building will afford the storage of equipment and supplies that currently reduce the available floor space in the existing bays.

Items that will be located in this building range from rescue boats, confined space and trench rescue equipment to hazmat supplies for replenishment of the hazmat trailer. Also mowing equipment and other miscellaneous support equipment stored in the bays between apparatus can be relocated to the building.

Multiple building scenarios have been reviewed and range in price from \$17,000 to \$100,000. The current building size and constructions will maximize its potential for today's needs while maintaining the cost of construction at approximately \$24.00 per square foot.



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

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

September 7, 2011



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

Dear John:

On behalf of the Board of Directors of the Northern Virginia 4-H Educational and Conference Center I would like to sincerely thank you, the Frederick County Board of Supervisors and the citizens of Frederick County for your recent check for \$3,825.00 for FY 12. You will find enclosed receipt #013749 for your records.

Thank you again John for your continued recommendation to keep the 4-H Center in the Frederick County budget. Please express our appreciation to your Board members and assure them this contribution will be used very judiciously.

With much appreciation,

Nora Belle Comer
Executive Director

Encl



August 29, 2011

Mr. John R. Riley, Jr.
County Administrator
County of Frederick
107 N Kent St
Winchester, VA 22601

Dear Mr. Riley: *John*

Please accept our sincere thanks for your help in making the 2010 Bluemont summer concerts such a great success here in Winchester. The Courthouse lawn is a wonderful venue for our summer concerts; we would not have been as successful without your help and cooperation.

Thanks again for your assistance. We look forward to working with you in the future.

Sincerely,

Peter H. Dunning
Peter H. Dunning
President & Artistic Director

Cc: Dan Schiavone

My thanks & all for the great help for Frederick City staff for another successful year for Bluemont... Peter



COUNTY of FREDERICK

MEMORANDUM

Kris C. Tierney
Assistant County Administrator

540/665-5666
Fax 540/667-0370

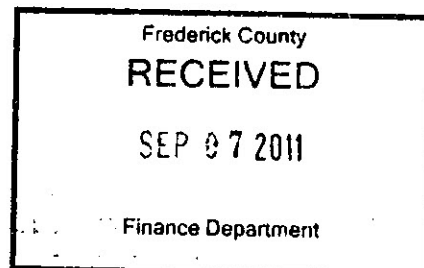
E-mail:
ktierney@co.frederick.va.us

TO: Finance Committee
FROM: Kris C. Tierney, Assistant County Administrator *[Signature]*
RE: Report From Shenandoah Valley Battlefields Foundation on use of Funds
DATE: September 7, 2011

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

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

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



Memorandum

To: Frederick County Board of Supervisors
From: Patrick Chase Milner, Manager of Stewardship
Shenandoah Valley Battlefields Foundation
Date: August 30, 2011
Subject: Star Fort – 2011 Report

The Shenandoah Valley Battlefields Foundation (SVBF) is pleased to submit this report on the stabilization and restoration measures undertaken at Star Fort using the collected assessment funds distributed by the County to the Foundation. These funds, in the amount of \$12,581, were derived from the mandatory assessments on the lots in the Star Fort Subdivision for the preservation, operation, and maintenance of the Star Fort collected for the prior fiscal year.



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

Some of those steps have already been taken:

- In 2007, a boundary fence was installed to secure the property, funded in part by the county.
- In 2008, the Foundation unveiled a new Virginia Civil War Trails sign on the property to introduce the fort to neighbors and visitors.
- In 2009, a local Eagle Scout coordinated a cleanup project at the site.
- In 2010, \$23,671.64 of funds collected by Frederick County was utilized for Park Day clean-up, extensive invasive vegetation removal and a foliar herbicide application.

Using this second year of funding as provided by Frederick County, the Battlefields Foundation followed the Star Fort Conceptual Plan Phase One and Two-Emergency Site Protection and Resource Stabilization guidelines as we undertook our stewardship work.

In 2011, Frederick County funds were used to clear Star Fort of remaining cut stumps and invasive plants so that it could be seeded with native turf grasses to protect and enhance the military and cultural resources on site, as shown in the attached budget.

During the mid-late winter, SVBF contracted with stump grinder Michael Brining to grind the existing cut stumps in the interior of Star Fort, a necessary task to prepare conditions for new grass seed establishment. Costs for stump-grinding were capped at \$4,975, leaving some stumps remaining outside the FY2011 grass establishment target area. In early spring, local logger Michael L. McDonald and crew assisted

Shenandoah Valley Battlefields Foundation

Post Office Box 897 New Market, Virginia 22844 ph: 540.740.4545 / 888.689.4545 fx: 540.740.4509
www.ShenandoahAtWar.org

SVBF once again in the selective removal of invasive and hazard ailanthus trees that were impacting Star Fort's last remaining rifle pits at a cost of \$4,000.

On Park Day (April 2), a 15 member Volunteer Corps came out to complete the development of Star Fort's perimeter trail, collection and removal of a truck load of trash and debris, and cut cords of firewood that was later donated to the local Congregational Community Action Project (CCAP). SVBF has been actively engaging various volunteers at Star Fort and the 3rd Winchester battlefield throughout this year by the development of our Volunteer Corps. SVBF hopes to gain even more Volunteer Corps members to help support our efforts as we strive to protect and promote legacy Civil War sites within Frederick County including Star Fort.

In late spring, SVBF contracted Boyer Landscapes, Inc. to assist with other project work on site this year, including: foliar herbicide applications, fertilization, aeration (core-drilling) and hand seeding of the cleared interior of Star Fort. The fee for Boyer's services provided so far is \$2,547. Additional site improvements to help foster turf grass establishment is being planned for later this fall when conditions are prime for supplemental turf grass seeding.

Additional SVBF costs to date associated with the Star Fort project include staff mileage/travel costs, herbicide purchase and backpack spot-spraying, and incidental costs to support the volunteer Park Day and restoration efforts(\$204).

This year's total expended cost to date for the Star Fort project using funds appropriated by the County is \$11,726, leaving a balance of \$855 that is planned to be put toward further grass seeding establishment efforts this fall. This balance does not include SVBF staff time, travel costs, and other incidental expenses incurred as of to date.

In 2012 we plan to undertake the following tasks, in preparation for opening the property to the general public during the 2013 Sesquicentennial of Star Fort and its role in the 2nd Battle of Winchester in 1863.

- interpretive trail, wayside signage, and parking development
- volunteer Park Day, April 2012
- brush mowing and stump grinding to control woody stem emergent plants
- continual grass cover site preparation, seeding, and mowing care
- prescribed burning of debris piles as permitted by Frederick County Fire Marshall

We greatly appreciate the cooperation from Frederick County and the residents of the Star Fort Subdivision in our preservation and interpretation effort at Star Fort as we endeavor to make the site available to the community and visitors by 2013.

SHENANDOAH VALLEY BATTLEFIELDS FOUNDATION

9/1/2011

Star Fort -- Site Protection and Resource Stabilization

Project Expenses January to September 2011

BUDGET WORKSHEET

FREDERICK COUNTY FISCAL YEAR 2011 (July 1, 2011-June 30, 2012)

| CATEGORY | Timeline | Applicant | Total |
|---|-----------------|------------------------|-----------------|
| CONTRACTED LANDSCAPING SERVICES | | | |
| Stump Grinding/Removal | February-March | | |
| Consulting Labor | | Michael Brining | \$4,975 |
| Forest Thinning Operation | April-June | | |
| Consulting Labor | | Mike McDonald | \$4,000 |
| Foliar Herbicide Application and Grass Establishment | Spring-Fall | | |
| Consulting Labor | May-July | Boyer Landscapes, Inc. | included below |
| Foliar Herbicide applications | May, July | Boyer Landscapes, Inc. | \$1,068 |
| Grass Seeding (core drilling and hand seeding), including Fertilizer (43lbs/A of N) | April 15-May 30 | Boyer Landscapes, Inc. | \$1,479 |
| Over-Seeding Application | Sept.-Oct. | Boyer Landscapes, Inc. | TBD |
| LANDSCAPING SUPPLIES & MATERIALS | | | |
| Park Day miscellaneous materials | 2-Apr | | \$204 |
| TOTAL ACTUAL COSTS* | | | \$11,726 |

* Costs of Phase Two Site Protection and Resource Stabilization was estimated at \$192,769 in the Conceptual Plan for Star Fort Management and Interpretation (2000).

Star Fort Project Area covers 3.15 acres

SVBF Project Manager staff time accrued to date: 167 hours

FUND 10

| DATE | DEPARTMENT | REASON FOR TRANSFER | FROM | TO ACCT CODE | DESCRIPTION | AMOUNT |
|------------|--|---------------------------|--|---|---|--|
| 2011-07-01 | ECONOMIC DEVELOPMENT COMMISSION ECONOMIC DEVELOPMENT COMMISSION | CORR. BUDGET P/T HELP | 81020 1005 000 000 81020 1003 000 000 | 000 000 | OVERTIME PART TIME/EXTRA HELP | 36,592.00- 36,592.00 |
| 2011-07-15 | GENERAL OPERATING FUND GENERAL OPERATING FUND | INCREASE IN VACO DUES | 11010 3005 000 000 11010 5801 000 000 | 000 000 | MAINTENANCE SERVICE CONTRACTS DUES AND ASSOC. MEMBERSHIPS | 227.00- 227.00 |
| 2011-07-27 | INFORMATION TECHNOLOGY INFORMATION TECHNOLOGY INFORMATION TECHNOLOGY INFORMATION TECHNOLOGY | IT RESTRUCTURING | 12200 1001 000 027 12200 1001 000 021 12200 2005 000 000 12200 1001 000 058 | 000 000 000 000 | PC TECHNICIAN NETWORK TECHNICIAN HOSPITAL/MEDICAL PLANS BUSINESS ANALYST | 28,132.00 41,582.00 5,605.00 75,319.00- |
| 2011-07-28 | ELECTORAL BOARD AND OFFICIALS ELECTORAL BOARD AND OFFICIALS | MAINTENANCE WARRANTY CONT | 13010 3004 000 001 13010 3005 000 000 | 001 000 | REPAIR AND MAINTENANCE-EQUIP. MAINTENANCE SERVICE CONTRACTS | 67.99- 67.99 |
| 2011-08-01 | SHERIFF SHERIFF | GANG FORCE PURCHASE | 31020 5413 000 005 31020 5401 000 000 | 005 000 | 2008 GANG TASK FORCE GRANT OFFICE SUPPLIES | 5,998.00 5,998.00- |
| 2011-08-01 | COMMONWEALTH'S ATTORNEY COMMONWEALTH'S ATTORNEY | RECLASS POSITION | 22010 1003 000 001 22010 1001 000 012 | 001 012 | INVESTIGATOR P/T ADMINISTRATIVE INVESTIGATOR | 55,990.00 55,990.00- |
| 2011-08-02 | OTHER OTHER | POSTAGE MACHINE RENTAL | 12240 5415 000 000 12240 9001 000 000 | 000 000 | OTHER EXPENSES LEASE/RENT OF EQUIPMENT | 600.00- 600.00 |
| 2011-08-10 | ELECTORAL BOARD AND OFFICIALS ELECTORAL BOARD AND OFFICIALS | MAINTENANCE SERVICES CONT | 13010 3004 000 001 13010 3005 000 000 | 001 000 | REPAIR AND MAINTENANCE-EQUIP. MAINTENANCE SERVICE CONTRACTS | 391.39- 391.39 |
| 2011-08-11 | PUBLIC SAFETY COMMUNICATIONS PUBLIC SAFETY COMMUNICATIONS | INTERNET ACCESS | 35060 5204 000 000 35060 5299 000 000 | 000 000 | POSTAGE AND TELEPHONE INTERNET ACCESS | 2,000.00- 2,000.00 |
| 2011-08-15 | COMMISSIONER OF THE REVENUE REASSESSMENT/BOARD OF ASSESSORS | CAMERA ANNUAL RENEWAL | 12090 3010 000 000 12100 3010 000 000 | 000 000 | OTHER CONTRACTUAL SERVICES OTHER CONTRACTUAL | 175.00- 175.00 |
| 2011-08-16 | SHERIFF SHERIFF | DARE SUPPLIES | 31020 5401 000 000 31020 5413 000 001 | 000 001 | OFFICE SUPPLIES DRUG PROGRAM | 1,075.49- 1,075.49 |
| 2011-08-17 | SHERIFF SHERIFF | CONNECTIVITY FEE | 31020 5401 000 000 31020 5299 000 000 | 000 000 | OFFICE SUPPLIES INTERNET ACCESS | 2,000.00- 2,000.00 |
| 2011-08-17 | FIRE AND RESCUE FIRE AND RESCUE | CONNECTIVITY THROUGH FCPS | 35050 5204 000 000 35050 5299 000 000 | 000 000 | POSTAGE AND TELEPHONE INTERNET ACCESS | 2,000.00- 2,000.00 |
| 2011-08-29 | SHERIFF SHERIFF | COMPUTER PROGRAM FOR GANG | 31020 5401 000 000 31020 5413 000 005 | 000 005 | OFFICE SUPPLIES 2008 GANG TASK FORCE GRANT | 1,236.03- 1,236.03 |
| 2011-08-29 | MANAGEMENT INFORMATION SYSTEMS MANAGEMENT INFORMATION SYSTEMS | YEARLY INTERNET CONNECTIO | 12220 3005 000 000 12220 5299 000 000 | 000 000 | MAINTENANCE SERVICE CONTRACTS INTERNET ACCESS | 6,000.00- 6,000.00 |
| 2011-09-02 | FIRE AND RESCUE FIRE AND RESCUE FIRE AND RESCUE FIRE AND RESCUE FIRE AND RESCUE FIRE AND RESCUE FIRE AND RESCUE FIRE AND RESCUE FIRE AND RESCUE FIRE AND RESCUE | RECONCILE PERSONNEL LINE | 35050 1001 000 001 35050 1001 000 004 35050 1001 000 001 35050 1001 000 013 35050 1001 000 001 35050 1001 000 015 35050 1001 000 001 35050 1001 000 024 35050 1001 000 001 35050 1001 000 025 35050 1001 000 001 | 001 004 001 013 001 015 001 024 001 001 001 | FIRE & RESCUE CAPTAIN FIRE/RESCUE SPECIALIST FIRE & RESCUE CAPTAIN FIREFIGHTER FIRE & RESCUE CAPTAIN FIRE/RESCUE TECHNICIAN FIRE & RESCUE CAPTAIN FIRE/RESCUE TECHNICIAN FIRE & RESCUE CAPTAIN FIRE & RESCUE SPECIALIST FIRE & RESCUE CAPTAIN | 1,335.00- 1,335.00 3,554.00- 3,554.00 3,523.00- 3,523.00 450.00- 450.00 668.00- 668.00 1,020.00- |

| DATE | DEPARTMENT | REASON FOR TRANSFER | FROM | TO | ACCT CODE | DESCRIPTION | AMOUNT |
|------------|---------------------------------|--------------------------|----------------|-----|-----------|-------------------------------|-----------|
| 2011-09-02 | FIRE AND RESCUE | RECONCILE PERSONNEL LINE | 35050 1001 000 | 026 | | FIRE/RESCUE SPECIALIST | 1,020.00 |
| | FIRE AND RESCUE | | 35050 1001 000 | 001 | | FIRE & RESCUE CAPTAIN | 501.00- |
| | FIRE AND RESCUE | | 35050 1001 000 | 027 | | FIRE/RESCUE SPECIALIST | 501.00 |
| | FIRE AND RESCUE | | 35050 1001 000 | 001 | | FIRE & RESCUE CAPTAIN | 504.00- |
| | FIRE AND RESCUE | | 35050 1001 000 | 028 | | FIRE/RESCUE SPECIALIST | 504.00 |
| | FIRE AND RESCUE | | 35050 1001 000 | 001 | | FIRE & RESCUE CAPTAIN | 1,001.00- |
| | FIRE AND RESCUE | | 35050 1001 000 | 031 | | FIRE/RESCUE SPECIALIST | 1,001.00 |
| | FIRE AND RESCUE | | 35050 1001 000 | 001 | | FIRE & RESCUE CAPTAIN | 3,605.00- |
| | FIRE AND RESCUE | | 35050 1001 000 | 033 | | VOLUNTEER COORDINATOR | 3,605.00 |
| | FIRE AND RESCUE | | 35050 1001 000 | 016 | | FIRE/RESCUE SPECIALIST | 1,033.00- |
| | FIRE AND RESCUE | | 35050 1001 000 | 034 | | FIRE/RESCUE SPECIALIST | 1,033.00 |
| | FIRE AND RESCUE | | 35050 1001 000 | 015 | | FIRE/RESCUE SPECIALIST | 1,344.00- |
| | FIRE AND RESCUE | | 35050 1001 000 | 038 | | FIRE/RESCUE SPECIALIST | 1,344.00 |
| | FIRE AND RESCUE | | 35050 1001 000 | 016 | | FIRE/RESCUE SPECIALIST | 1,475.00- |
| | FIRE AND RESCUE | | 35050 1001 000 | 042 | | FIRE/RESCUE TECHNICIAN | 1,475.00 |
| | FIRE AND RESCUE | | 35050 1001 000 | 016 | | FIRE/RESCUE SPECIALIST | 4,003.00- |
| | FIRE AND RESCUE | | 35050 1001 000 | 043 | | FIRE TECHNICIAN | 4,003.00 |
| | FIRE AND RESCUE | | 35050 1001 000 | 016 | | FIRE/RESCUE SPECIALIST | 1,360.00- |
| | FIRE AND RESCUE | | 35050 1001 000 | 044 | | FIRE/RESCUE SPECIALIST | 1,360.00 |
| | FIRE AND RESCUE | | 35050 1001 000 | 102 | | FIRE/RESCUE SPECIALIST | 5,091.00- |
| | FIRE AND RESCUE | | 35050 1001 000 | 058 | | DEPUTY CHIEF-OPERATIONS | 5,091.00 |
| | FIRE AND RESCUE | | 35050 1001 000 | 102 | | FIRE/RESCUE SPECIALIST | 3,162.00- |
| | FIRE AND RESCUE | | 35050 1001 000 | 064 | | CAPTAIN | 3,162.00 |
| | FIRE AND RESCUE | | 35050 1001 000 | 102 | | FIRE/RESCUE SPECIALIST | 1,492.00- |
| | FIRE AND RESCUE | | 35050 1001 000 | 081 | | FIRE/RESCUE TECHNICIAN | 1,492.00 |
| 2010-09-09 | REASSESSMENT/BOARD OF ASSESSORS | IT SOFTWARE | 12100 1006 000 | 000 | | COMPENSATION OF BOARD - OF AS | 4,950.00- |
| | MANAGEMENT INFORMATION SYSTEMS | | 12220 5413 000 | 001 | | IT SOFTWARE | 4,950.00 |

*** END OF REPORT ***