



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: October 19, 2011
SUBJECT: Finance Committee Report and Recommendations

The Finance Committee met in the First Floor Conference Room at 107 North Kent Street on Wednesday, October 19, 2011 at 8:00 a.m. All members were present.

1. The AARP Tax Aide Program provides additional program information as requested by the committee. See attached, p. 1. No action required.
2. ~~The Sheriff requests a General Fund supplemental appropriation in the amount of \$78,537.85. This amount represents a carry forward of unspent federal grant funds. See attached information, p. 2. Request removed from agenda.~~
3. The Winchester Regional Airport Authority requests an Airport Capital Fund (85) supplemental appropriation in the amount of \$1,600,398. All other participating jurisdictions have approved the Airport Capital budget. See attached information, p. 3 – 11. The committee recommends approval.
4. The Finance Director requests approval of a change to County procurement policy which will increase the requirement for formal invitations for bid (IFB) from \$50,000 to \$100,000 for goods and nonprofessional services. The State of Virginia has made this change to the Virginia Public Procurement Act. The threshold remains at \$50,000 for professional services. See attached Code of Virginia amendment, p. 12. The committee recommends approval.

5. The IT Director is seeking committee direction regarding funding requests for technology implementation. See attached details, p. 13 – 16. The committee requests additional time to review the request. The IT Director will present an appropriation request and funding strategies at the next Finance Committee meeting. No action required.

INFORMATION ONLY

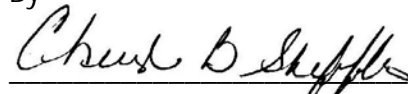
1. The School Finance Director provides an FY11 year end open purchase order report. See attached, p. 17 – 20.
2. The Finance Director provides a Fund 10 Transfer report for FY12. See attached, p. 21 – 23.
3. The Finance Director provides an FY12 Unreserved Fund Balance report. See attached, p. 24.
4. The Finance Director provides financial statements for the period ending September 30, 2011. See attached, p. 25 – 37.

Respectfully submitted,

FINANCE COMMITTEE

Bill Ewing
Richard Shickle
Charles DeHaven
Ron Hottle
Richie Wilkins
Gary Lofton
Steve Swiger

By



Cheryl B. Shiffler, Finance Director

To FREDERICK COUNTY FINANCE COMMITTEE
From AARP Tax Aide in Winchester VA

1. THE INTERNAL REVENUE SERVICE and the AARP FOUNDATION (the NON-PROFIT ARM OF AARP) are the joint and prime supporters of AARP TAX AIDE. AARP TAX AIDE is a FREE SERVICE.
2. The AARP FOUNDATION and the IRS provide our computers, printers, the tax programs, the training materials, all paper forms and printing paper, paper shredders, file cabinets for the tax sites.
3. The individual sites are responsible for paying for their telephone service and internet service. The Winchester site's telephone and internet service is funded by generous donation from the Rotary every year.
4. The individual Tax Aide sites are expected to find FREE SPACE to use for their tax services.
5. Five years ago we moved to the War Memorial Building in Jim Barnett Park. After 2 years of free usage, it was determined that 30-31% of the people served were residents of City of Winchester and the balance were mainly residents of Frederick County (There are 1 or 2% that come from other counties.). The City of Winchester agreed to defray 1/3 of the Park's expense if AARP TAX AIDE could get Frederick County to provide the balance of the cost of our usage.
6. At that time, we came to Frederick County and asked for the annual \$2100.00 to be paid to Winchester Parks and Recreation to defray their expense in providing the space that AARP TAX AIDE needs every year. City of Winchester defrays the balance due.
7. We prepared 1329 returns and recorded 196 Q&A's (many of these go unrecorded) in 2011.

Respectfully submitted by,

Helen Sperry, Local Coordinator for AARP Tax Aide
606 Old Fort Road, Winchester VA 22601

3October2011

	FY 12 Budget	Amount Needed	
<u>2008 Meth Grant CK-WX-0144</u>			
5204-001	0.00	2,330.12	2,330.12
5401-001	0.00	5,183.30	5,183.30
5409-003	164,722.00	69,884.18	-94,837.82
5413-006	0.00	20,637.00	20,637.00
			0.00
<u>Fed Meth Grant</u>			0.00
3002-001	22,750.00	0.00	-22,750.00
5413-003	19,750.00	0.00	-19,750.00
1003-002	0.00	0.00	0.00
5506-002	37,663.00	0.00	-37,663.00
			0.00
<u>2009 D1-BX-0172</u>			0.00
3002-002	0.00	225,388.25	225,388.25
Subtotal Expenditures			78,537.85
Federal Grants			
3301-0025	78,537.85	0.00	78,537.85



Winchester Regional Airport Authority

FY 2011 - 2012 Budget Request Capital Improvement Funds

2012 FISCAL YEAR BUDGET

AIRPORT AUTHORITY CAPITAL OUTLAY

ACQUIRE LAND - BUFFLUCK ROAD, PARCELS 50, 70 & 71:

Land Acquisition of numerous parcels along Bufflick Road identified on the current Airport Property Map are included in the Airport Twenty-Year Master Plan and is to be acquired fee simple to meet Federal Aviation Administration design standards for Runway 14 Safety Area and for Noise Abatement. Under the Federal Aviation Administration's Part 77 Surface Requirements, the Airport is required to own fee simple property within the Primary Surfaces. This requirement is also included in the Code of Virginia 15.2.

MAINTENANCE ITEMS: This item will provide for the general maintenance of eligible Airport facilities including vegetation, lighting and navigation equipment, pavement upkeep and airfield maintenance. Most maintenance items are funded on a State/Local level on a 80/20 basis.

COSTS:	FY 2010 BUDGET	FY 2011 BUDGET	FY 2012 BUDGET
Personnel	0	0	0
Operating	0	0	0
Capital	1,420,000	8,330,000	1,600,398
TOTAL	1,420,000	8,330,000	1,600,398

TAXIWAY "A" RELOCATION - SECTION 1 - DESIGN PHASE

The relocation of Taxiway "A" is part of the overall airport upgrade to meet FAA safety design standards for Group III airport. Relocation will improve the serviceability of the airport regarding ground movement of aircraft. Group III aircraft consists of larger corporate jets. This project is part of the Twenty Year Master Plan updated and adopted October 2005.

GOALS:
Provide a safe, efficient all weather facility to meet current and future demands for air transportation as the community continues with economic development and growth.

REVENUES:	FY 2010 BUDGET	FY 2011 BUDGET	FY 2012 BUDGET
Other Jurisdictions	23,436	60,771	22,412
State/Federal	1,375,400	8,154,400	1,559,391
County Funding	21,164	114,829	18,596
TOTAL	1,420,000	8,330,000	1,600,399

FY 2012 PROPOSED CAPITAL IMPROVEMENT EXPENDITURES

Winchester Regional Airport

Description		DETAIL AMOUNT	TOTAL AMOUNT
	Acquire Land - Parcel 64 A 70: Marston & Haynes	\$250,000	\$250,000
	Parcel lies within the runway's primary surface - acquisition is required to minimize vertical obstructions		
	Acquire Land - Parcel 64 A 71: Marston & Haynes	\$100,000	\$100,000
	Parcel lies within the runway's primary surface - acquisition is required to minimize vertical obstructions		
	Acquire Land - Parcel 64B A 51: Moreland	\$250,000	\$250,000
	Parcel lies within the runway's primary surface - acquisition is required to minimize vertical obstructions		
	Taxiway "A" Relocation - Southeast Apron - Section I - Design Phase	\$200,000	\$200,000
	Design phase for relocating Taxiway "A" to meet FAA safety design standards for a 400' separation from runway for Group III aircraft		
FY 2011 Budget	Acquire Land Bufflick Rd Parcel 53 APR Mini Storage	\$729,398	\$729,398
	Acquire parcel for per Twenty-year Master Plan Runway 14 Safety Area - budget balance FY 2011		
FY 2011 Budget Supplemental Request	Rehabilitation Runway 14/32 & Upgrade Airfield Lighting - Construction Phase	\$21,000	\$21,000
	Relocate existing underground electric service within the runway object free area		
	State Eligible Annual Maintenance Repairs	\$35,000 \$15,000	\$35,000 \$15,000
	General Repairs F. & E repairs, lighting supplies, etc		
	TOTAL	\$1,600,398	\$1,600,398

FY 2012 - PROPOSED CAPITAL IMPROVEMENT REVENUES

Winchester Regional Airport

Description		REVENUE SOURCE				TOTAL
		STATE	FEDERAL	LOCAL		
Acquire Land - Parcel 64 A 70: Marston & Haynes	Funding 95/5/2 FAA/State/Local	7,500	237,500	5,000		250,000
Acquire Land - Parcel 64 A 71: Marston & Haynes	Funding 95/5/2 FAA/State/Local	3,000	95,000	2,000		100,000
Acquire Land - Parcel 64B A 51: Moreland	Funding 95/5/2 FAA/State/Local	7,500	237,500	5,000		250,000
Taxiway "A" Relocation - Southeast Apron - Section I - Design Phase	Funding 95/5/2 FAA/State/Local	6,000	190,000	4,000		200,000
Acquire Land Buffick Rd Parcel 53 APR Mini Storage	Funding 95/5/2 FAA/State/Local	21,882	692,928	14,588		729,398
Rehabilitation Runway 14/32 & Upgrade Airfield Lighting - Construction Phase	Funding 95/5/2 FAA/State/Local	630	19,950	420		21,000
State Eligible Annual Maintenance Repairs	Funding 80/20 State/Local Annual State allotment	28,000 12,000	0 0	7,000 3,000		35,000 15,000
Total Revenue Breakdown		86,512	1,472,879	41,008		1,600,398

Local Revenue Breakdown

Contribution Clarke County	5,000
Contribution Warren County	5,000
Contribution Shenandoah County	5,000
Frederick Co/City of Winchester	26,008
Local Revenue	41,008

County	City
71.5%	28.5%
18,596	7,413

**CAPITAL PROJECT JUSTIFICATIONS FY 2012
WINCHESTER REGIONAL AIRPORT**

The Winchester Regional Airport Authority plans to continue the development of the Winchester Regional Airport in accordance with the Twenty Year Master Plan developed to enhance services to the community and nearby localities.

ITEM: LAND ACQUISITION BUFFLICK ROAD

Land Acquisition of numerous parcels along Bufflick Road identified on the current Airport Property Map are included in the Airport Twenty-Year Master Plan and is to be acquired fee simple to meet Federal Aviation Administration design standards for Runway 14 Safety Area and for Noise Abatement. Under the Federal Aviation Administration's Part 77 Surface Requirements, the Airport is required to own fee simple property within the Primary Surfaces. This requirement is also included in the Code of Virginia 15.2.

For several years, development requiring land acquisition at the Winchester Regional Airport has focused on the Runway 32 (southwest) end. With that land acquisition project complete, several parcels within the Runway 14 (northeast) end also need to be acquired. Acquisition is necessary because many of the identified parcels are located within the Airport's FAR Part 77 primary surface and/or approach surface. In addition, several of the residential parcels are located inside the FAA's projected DNL 65 noise contour. The FAA considers residential use within the noise contour non-compatible with airport operations and encourages airport to resolve the non-compatibility through acquisition fee simple where feasible. Parcels designated for acquisition will be scheduled and budgeted based upon FAA and Virginia Department of Aviation safety criteria. It is anticipated that the airport will budget approximately two parcels a year for acquisition over the next ten years.

Safe and efficient approach systems into the airport are essential in attracting business traffic into this region especially during adverse weather conditions which could produce more revenue for the region and additional operating revenue for the airport to help the airport be more self-sustaining.

Funding is on a 95/3/2 Federal/State/Local basis

ITEM: REHABILITATE SOUTHEAST APRON (Inc. partial relocation of T/W "A" to 400') - DESIGN PHASE

The design phase for Section I of the Taxiway "A" relocation project is anticipated to begin in early FY 2012. The taxiway relocation project will be phased in four sections spanning over a five-year period.

The relocation of Taxiway "A" is part of the overall airport upgrade to meet FAA safety design standards for Group III airport. Relocation will improve the serviceability of the airport regarding ground movement of aircraft. Group III aircraft consists of larger corporate jets.

The existing taxiway has a 300' separation which is a modification to design standards for the larger aircraft currently utilizing the airport. FAA design standards for safe and efficient operation of Group III aircraft requires a 400' separation.

This project is part of the 20 Year Master Plan adopted in October 2005.

Funding is on a 95/3/2 Federal/State/Local basis

ITEM: ACQUIRE LAND BUFFLICK ROAD - PARCEL 53 - APR MINI STORAGE

Request appropriation of remaining funds from the Frederick County FY 2011 Budget for this project that is in progress.

Funding is on a 95/3/2 Federal/State/Local basis

ITEM: REHABILITATION RUNWAY 14/32 & UPGRADE AIRFIELD LIGHTING - CONSTRUCTION PHASE

The runway construction project currently in progress includes building a runway object free area that meets current FAA safety design standards for Group III aircraft. Existing underground electric service has above ground high voltage junction boxes that are within the runway object free area. Relocation of the existing service will be done by Rappahannock Electric. Estimated costs for this project that were included in the FY 2011 budget appropriation request for the construction project will not cover the quote received from Rappahannock on September 13, 2011.

Funding is on a 95/3/2 Federal/State/Local basis and is under FAA and State grants.

ITEM: MAINTENANCE ITEMS

A. General Maintenance

This item will provide funds for the general maintenance of eligible Airport facilities including vegetation control.

Funding is on an 80/20 State/Local basis.

B. F & E Repairs, lighting supplies, etc.

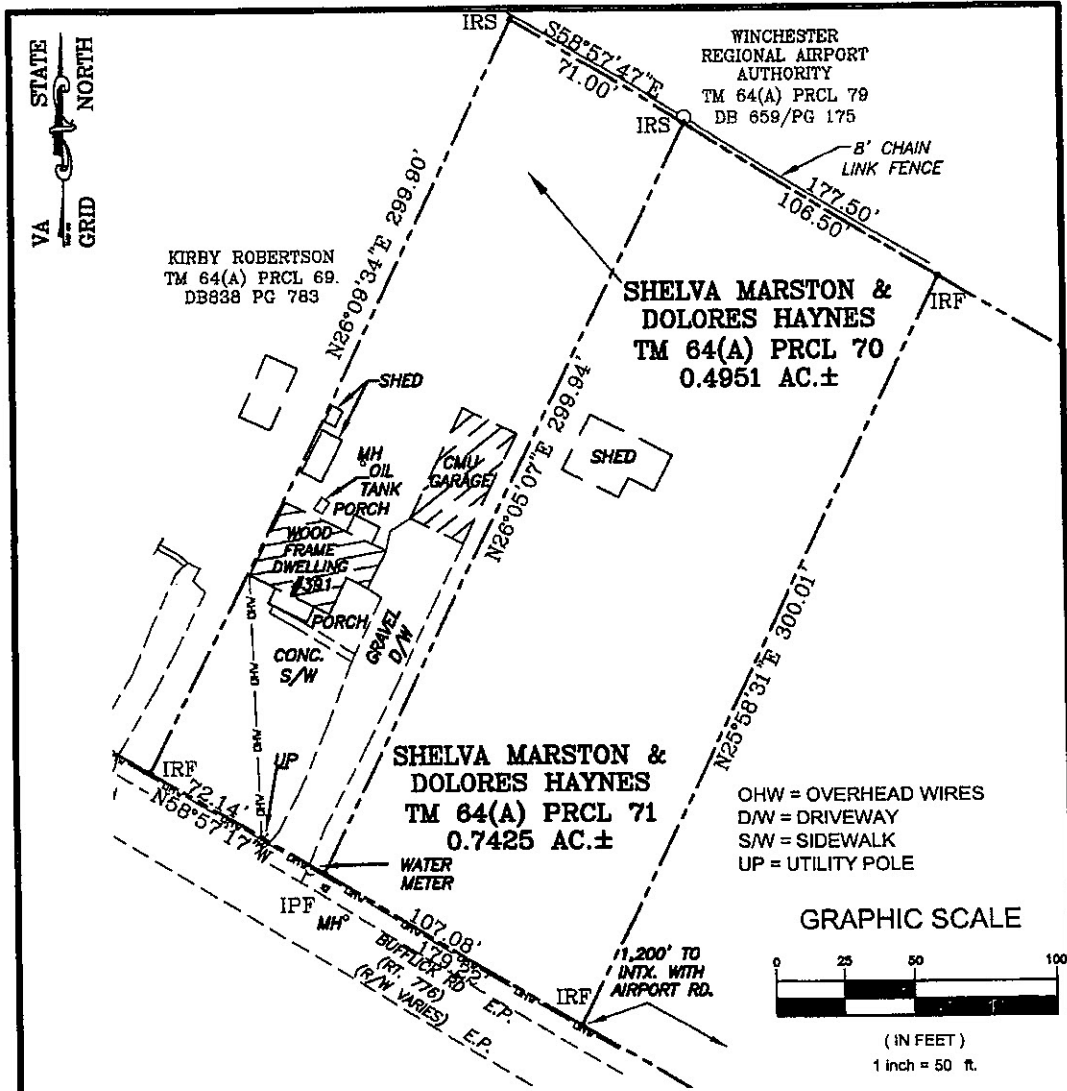
This item will provide funds for the general maintenance of all airfield lighting including fixtures, bulbs, flanges, etc.

Funding is on an 80/20 State/Local basis. With some items being funded on a State only basis.

C. AWOS and Lighting Equipment Maintenance Contract

Airfield maintenance is eligible for State funding through the Department of Aviation's maintenance program. Maintenance of airfield lighting is required by State grant assurances. There is no increase to the operating budget from this project. Without State funding, the operating budget would have to cover these maintenance items.

Funding is on an 90/10 State/Local basis.



CURRENT OWNER: SHELVA MARSTON & DOLORES HAYNES

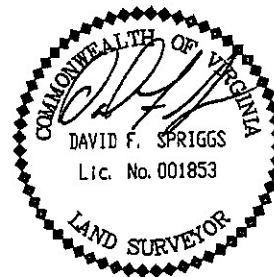
REF: WB 114 PG 480
TM 64 ((A)) PARCELS 70 & 71

THIS SURVEY HAS BEEN PREPARED WITHOUT THE BENEFIT OF A TITLE REPORT. THEREFORE, THIS PLAT MAY NOT INDICATE ALL ENCUMBRANCES ON THE PROPERTY.

THE EXISTENCE OF VEGETATED OR TIDAL WETLANDS WAS NOT DETERMINED DURING THIS SURVEY.

THE EXACT LOCATION OR EXISTENCE OF UNDERGROUND UTILITIES WAS NOT ESTABLISHED DURING THIS SURVEY.

I HEREBY CERTIFY THAT THIS SURVEY AND ANY INFORMATION SHOWN HEREON IS BASED ON AN ACTUAL FIELD RUN SURVEY MADE UNDER MY SUPERVISION AND THERE ARE NO APPARENT ENCROACHMENTS OTHER THAN THOSE SHOWN OR NOTED.

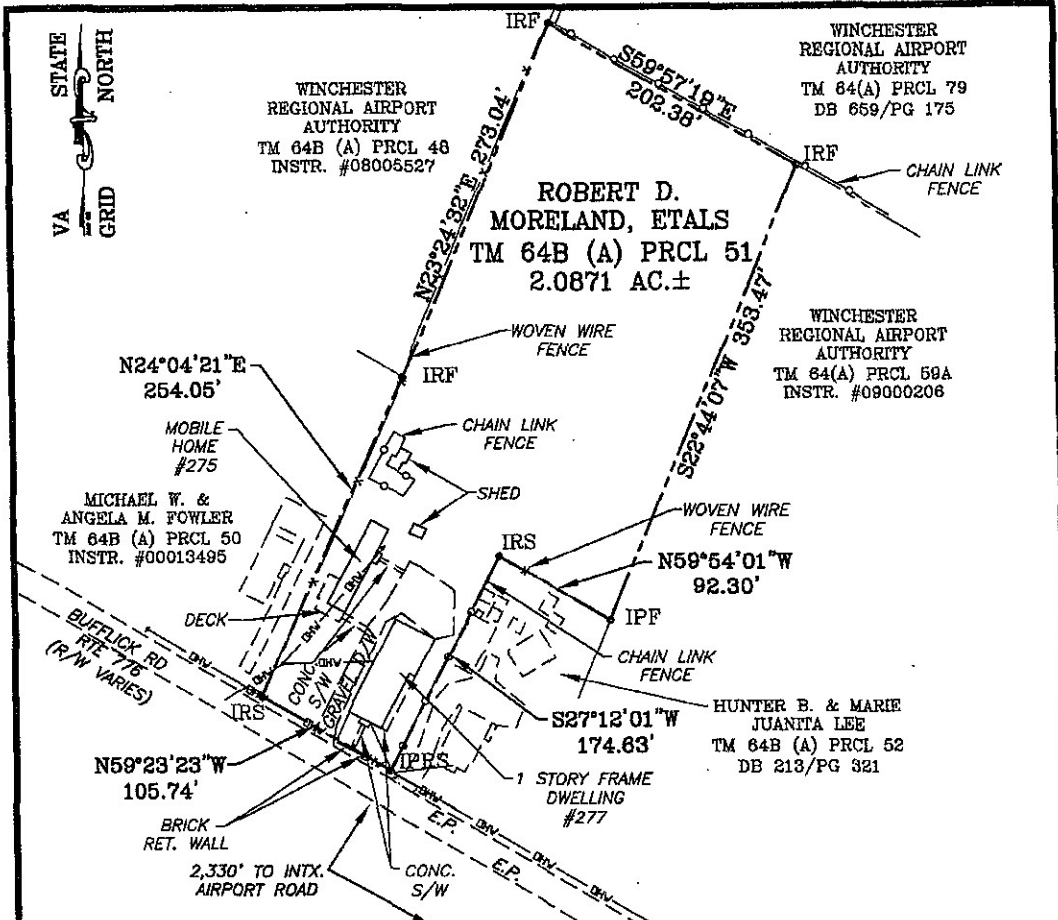


OCTOBER 6, 2009

CADD FILE: BOUND-PLAT 64(A)-70.DWG	
JOB NO: 07-09-0141	
DRAWN BY: MLW	CHECKED BY: DFS
DATE: 10-06-2009	SCALE: 1"= 50'

PLAT SHOWING BOUNDARY SURVEY
ON PROPERTY OF
**SHELVA MARSTON
&
DOLORES HAYNES**
SHAWNEE MAGISTERIAL DISTRICT
FREDERICK COUNTY, VIRGINIA

TRIAD
TRIAD ENGINEERING, INC.
www.triadeng.com
200 AVIATION DRIVE
WINCHESTER, VA 22602
PH: 540.667.9300
FAX: 540.667.2260



OHW = OVERHEAD WIRES
 D/W = DRIVEWAY
 S/W = SIDEWALK

GRAPHIC SCALE



(IN FEET)
 1 inch = 100 ft.

CURRENT OWNER: ROBERT D. MORELAND, ETALS

REF: WB 64 PG 457
 TM 64B ((A)) PARCELS 51

THIS SURVEY HAS BEEN PREPARED WITHOUT THE BENEFIT OF A TITLE REPORT. THEREFORE, THIS PLAT MAY NOT INDICATE ALL ENCUMBRANCES ON THE PROPERTY.

THE EXISTENCE OF VEGETATED OR TIDAL WETLANDS WAS NOT DETERMINED DURING THIS SURVEY.

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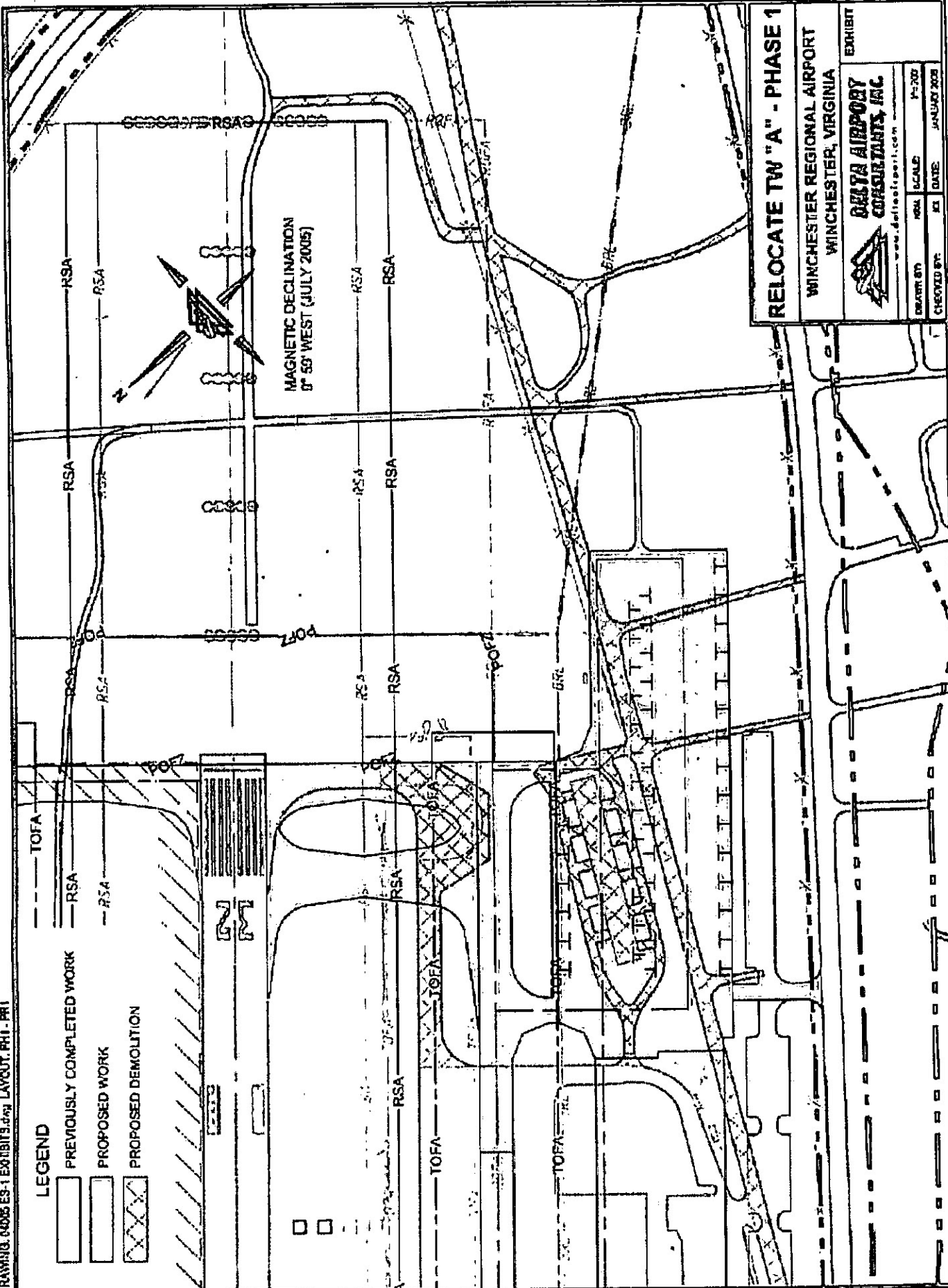


OCTOBER 27, 2009

CADD FILE: BOUND-PLAT 64B(A)-51.DWG	
JOB NO: 07-09-0141	
DRAWN BY: MLW	CHECKED BY: DFS
DATE: 10-27-2009	SCALE: 1"= 100'

PLAT SHOWING BOUNDARY SURVEY
 ON PROPERTY OF
**ROBERT D. MORELAND,
 ETALS**
 SHAWNEE MAGISTERIAL DISTRICT
 FREDERICK COUNTY, VIRGINIA

TRIAD
 TRIAD ENGINEERING, INC.
 www.triadeng.com
 200 AVIATION DRIVE
 WINCHESTER, VA 22602
 PH: 540.667.9300
 FAX: 540.667.2260



RELOCATE TW "A" - PHASE 1


WINCHESTER REGIONAL AIRPORT
WINCHESTER, VIRGINIA

EXHIBIT
DELTA AIRPORT
CONSULTANTS, INC.
www.deltairport.com

DRAWN BY	RSK	SCALE	P-200
CHECKED BY	KJ	DATE	JANUARY 2008

CONSTRUCT TW "E" / RELOCATE TW "A" / APRON EXPANSION - PHASE 1



**Rappahannock
Electric Cooperative**
A Touchstone Energy Cooperative 

INVOICE

Remit To:
137 Kelley Ct.
Front Royal, VA 22630
PH: 540-622-2037
FAX: 540-622-2073

September 13, 2011

Winchester Regional Airport
Attn: Adam Switzer
491 Airport Rd
Winchester, VA 22602-4517

Work Request #280561*
Charge to relocate underground service

\$19,615.19

TOTAL DUE

\$19,615.19

✓AL

Approved March 25, 2011
Effective July 1, 2011

§ [2.2-4303](#) of the Code of Virginia

G. A public body may establish purchase procedures, if adopted in writing, not requiring competitive sealed bids or competitive negotiation for single or term contracts for goods and services other than professional services if the aggregate or the sum of all phases is not expected to exceed ~~\$50,000~~ \$100,000; however, such small purchase procedures shall provide for competition wherever practicable. Purchases under this subsection that are expected to exceed \$30,000 shall require the (i) written informal solicitation of a minimum of four bidders or offerors and (ii) posting of a public notice on the Department of General Services' central electronic procurement website or other appropriate websites. Posting on the Department of General Services' central electronic procurement website shall be required of any state public body. Local public bodies are encouraged to utilize the Department of General Services' central electronic procurement website to provide the public with centralized visibility and access to the Commonwealth's procurement opportunities.

<http://leg1.state.va.us/cgi-bin/legp504.exe?111+ful+CHAP0612>

CURRENT COUNTY POLICY (as of 9/9/09):

The following pertain to the purchase of *goods and/or nonprofessional services*:

- ☐ Purchases between \$1,500 and \$4,999 require three (3) verbal quotes.
- ☐ Purchases between \$5,000 and \$49,999 require four (4) written quotes.
- ☐ Purchases \$50,000 and greater require formal procurement, i.e. IFB.

The following pertain to the purchase of *professional services*:

- ☐ Purchases between \$1,500 and \$4,999 require three (3) verbal quotes.
- ☐ Purchases between \$5,000 and \$49,999 require four (4) written quotes.
- ☐ Purchases \$50,000 and greater require formal procurement, i.e. RFP.

PROPOSED NEW COUNTY POLICY:

The following pertain to the purchase of *goods and/or nonprofessional services*:

- ☐ Purchases between \$1,500 and \$4,999 require three (3) verbal quotes.
- ☐ Purchases between \$5,000 and \$99,999 require four (4) written quotes.
- ☐ Purchases \$100,000 and greater require formal procurement, i.e. IFB.

The following pertain to the purchase of *professional services*:

- ☐ Purchases between \$1,500 and \$4,999 require three (3) verbal quotes.
- ☐ Purchases between \$5,000 and \$49,999 require four (4) written quotes.
- ☐ Purchases \$50,000 and greater require formal procurement, i.e. RFP.

MEMORANDUM

TO:	Finance Committee
FROM:	Walter T. Banks, IT Director
SUBJECT:	Funding requests for technology implementation
DATE:	October 11, 2011



Attached please find a spreadsheet outlining the IT initiatives that staff believes will enable the county to maintain its high level of informational services, per our Information Technology Plan. The IT vision for Frederick County

“... is to provide a secure and fully operational county-wide electronic information system that - supports every county employee or citizen that needs and uses county digital data; improves organization operations and efficiency; that exceeds the high accuracy and standards required by today’s State and Federal guidelines; stays current with state and national trends in electronic technology and data management; encourages participating users to excel in seeking out new standardized technologies; and build expertise and teamwork to improve data storage and distribution required in decision making within the County of Frederick.”

In that regard, we believe the continuity of county operations, systems consolidation, connectivity/ communication and maintenance of our various MIS and GIS resource applications(data provisioning) continue to be the foundation for the services we seek to provide to the Frederick county community.

The various county departments have all been reviewing existing contracts, justifying, exploring and re-thinking processes /resource acquisitions that make our organization more efficient in this downed economy. We believe completion of these projects over a three year period will put us in the position of providing services to the internal departments and county citizens we serve.

The following is a summary of what we believe to be the most important of the proposed initiatives:

- Server Virtualization – key to providing continuity of operations, reducing costs (TCO) for server equipment and internal research and development.

- Fiber Connectivity - create a private cloud environment for major systems (email, phone, emergency services. Etc.)
- Content Management System- create a web presence which has a database structure attached to the “back-end” in order to allow for roles based updating, agile mobile access, and features which are more functional with today’s technology.
- AS400 –COOP – this will allow the county to have real-time fail-over in the result we are unable to function from our central administrative location.

In addition to the above, our plan includes these additional updates and initiatives-

Consistent Digital Document Imaging

ERSI updates – GIS addressing, integration, and data management updates

Computer Aided Dispatch software

Ruggedized Laptop units of emergency personnel

Consolidation Planning

The total cost of this three year project totals \$3,783,700. Staff is seeking committee direction regarding this proposed plan and would request funding in an amount not to exceed \$1,520,000 to complete phase I of this project, which would begin in January 2012 (Leasing options will be available for review) .

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

Project	Est 3 Year Estimated Investment				Notes	Impact	Benefits	Category	Investment
	Jan-12	FY12-13	FY13-14						
Server Virtualization-Lease	\$ 85,285.00	\$ 85,285.00	\$ 85,285.00	\$ 255,855.00	New* - would reduce TCO, power, maintenance contracts, spec requirements while giving the county redundancy and high service availability. Estimating 8-1 (Physical to virtual). Provides two sites-3 servers (8:1 ratio), 14.4 TB storage, VMware Licensing-see attached	County-wide	Consolidation, Power usage, maintenance reduction		
Fiber Connectivity	\$ 35,000.00			\$ 35,000.00	New* - would give the county 10GB connectivity between Kent and PSB- COOP and redundancy planning.	County-wide	10GB -Private Cloud	High priority	\$ 403,455.00
Content Management - website	\$ 45,000.00	\$ 5,000.00	\$ 5,000.00	\$ 55,000.00	New* - would allow for better administration and mobile accessibility. Includes Start-up and maintenance over three years	County-wide	21st century website, communications, portal technology		
COOP-AS400	\$ 14,400.00	\$ 14,400.00	\$ 28,800.00	\$ 57,600.00	New* - would allow for a mirrored as400 environment- Est. 15% additional operating cost-Extra Lic. cost TBD- New lease (69K) due for 13-14.	County-wide	COOP compliance		
GIS -Upgrades	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 150,000.00	Upgrade and Consolidation -3 year contract - Currently we spend 22K - allow for new Flex programming and mobile options. GIS is used by many departments in its day to day operation - new versions and capabilities have been released.	County-wide		Needed upgrades	\$ 380,000.00
Pictometry- runs out 2012	\$ 40,000.00	\$ 40,000.00		\$ 80,000.00	Needs to be renewed every two years - originally part of a state grant. Used by many departments - represents "from the ground" views.	County-wide			
LaserFiche- Enterprise upgrade	\$ 90,000.00	\$ 30,000.00	\$ 30,000.00	\$ 150,000.00	Upgrade and Consolidation -Currently we spend approx. 25K-maybe able to structure deal- Enterprise consolidation of digital document retention.	County-wide	County-wide digital document imaging strategy		
Phone System	\$ -	\$ -	\$ -	\$ 420,000.00	Upgrade-Phone System- Est-Reduced- Estimating 600 (700) per handset	County-wide	VoIP, unified messaging, emergency service groups,	Phone System and wireless	
POE Switch upgrades	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 150,000.00	Upgrade-Phone System/ Wireless	County-wide	Power over ethernet- necessary if VoIP or wireless		
Wireless Infrastructure	\$ 33,000.00	\$ 33,000.00	\$ 33,000.00	\$ 99,000.00	New* - wireless access at the three locations.	County-wide	Mobile access		\$ 669,000.00
Refresh Cycle 700/5	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	\$ 360,000.00	New* - county-wide refresh replacement cycle for laptops and desktops 5 year plan- Est \$850 per device.	County-wide	Steady refresh of computer inventory- dependent on the technology trends	Maintain current desktop laptop equipment	\$ 390,000.00

Project	Est 3 Year Estimated Investment				Notes	Impact	Benefits	Category	Investment
	Jan-12	FY12-13	FY13-14						
County-wide Networking equipment	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 30,000.00	Service contracts of Core equipment	County-wide	High Available of service		
Ruggedized Mobile unit project	\$ 167,000.00	\$ 167,000.00	\$ 167,000.00	\$ 750,000.00	New* - initiative 5year term lease 167K	PSB	Added safety when combined with other technologies and processes	Safety Equipment	
OSSI PSB Dispatching	\$ 167,000.00	\$ 167,000.00	\$ 167,000.00	\$ 750,000.00	Upgrade and Consolidation 5year term lease 167K	PSB	Added safety when combined with other technologies and processes		\$ 1,500,000.00
Possible programming resources for Bright Pkg					Possible upgrade budgeting- AS400 Bright mobile applications.	County-wide			
Outsourced Assessment/ Consulting Services	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 75,000.00	Compliance	County-wide	Compliance with regulations and security		
NRADC Server replacement/ Computer Refresh					Upgrade and Consolidation - dependent on the relationship and connection moving forward.	NRADC	***	Consolidation Planning	
MS Licensing Project Consolidation					TBD	County-wide	Accountability for current and future licensing purchasing and needs		
MS Licensing -OS, SQL and Office					TBD	County-wide	Accountability for current and future licensing purchasing and needs		
	\$ 931,685.00	\$ 796,685.00	\$ 771,085.00	\$ 3,417,455.00					

*subject to CA direction approval

*Printers

Change

FREDERICK COUNTY PUBLIC SCHOOLS
Outstanding Encumbrances Listing 0 6/30/11

Prog - GNL.540
Date - 9/21/11
Time - 7:28:41

PO NUMBER	PO DATE	VENDOR NAME	DESCRIPTION	ENCUMBRANCE
43413 PO	5/24/11	779 PEARSON	SHIPPING HANDLING	275.99
43413 PO	5/24/11	779 PEARSON	INSTRUCTION MATERIALS LEVELS 1, 2 & 3	2,759.94
50.1100.1.1.000.006044.02.00		INSTRUCTIONAL SUPPLIES		3,035.93
43480 PO	6/02/11	779 PEARSON	AMP READING LEVEL III-SM GRP PRINT KIT	1,001.97
50.1100.1.1.000.006044.03.00		INSTRUCTIONAL SUPPLIES		1,001.97
43476 PO	6/01/11	779 PEARSON	Header Freight	288.03
43476 PO	6/01/11	779 PEARSON	LARGE GROUP PRINT KIT, LEVEL 2	1,392.97
43476 PO	6/01/11	779 PEARSON	LARGE GROUP PRINT KIT, LEVEL 3	1,366.97
50.1100.1.1.000.006044.05.37		INSTRUCTIONAL SUPPLIES		3,047.97
43497 PO	6/03/11	779 PEARSON	AMP RDG LARGE GRP LEVEL 2	1,392.97
43497 PO	6/03/11	779 PEARSON	AMP RDG LARGE GRP LEVEL 3	1,366.97
50.1100.1.1.000.006044.19.00		INSTRUCTIONAL SUPPLIES		2,759.94
43401 PO	5/23/11	1214 PREMIER	STUDENT AGENDAS	903.00
43401 PO	5/23/11	1214 PREMIER	ASSIGNMENT CHARTS BUY 1 GET 1 FREE	31.50
50.1100.2.1.000.006044.21.00		INSTRUCTIONAL SUPPLIES		934.50
43128 PO	3/28/11	7580 METRITECH, INC.	WIDA ACCESS FOR ELLS TEST ORDER	12,259.00
43128 PO	3/28/11	7580 METRITECH, INC.	FLAT PROCESSING & HANDLING FEE	100.00
43330 PO	5/10/11	7580 METRITECH, INC.	CD-ROM FLAT CHARGE	100.00
43330 PO	5/10/11	7580 METRITECH, INC.	STUDENT REPORT LABELS - FLAT CHARGE	75.00
43330 PO	5/10/11	7580 METRITECH, INC.	STUDENT REPORT LABELS - PER STUDENT	116.16
50.1100.2.1.000.006067.00.18		TESTING MATERIALS		12,650.16
43290 PO	5/03/11	7583 COLLEGE BOARD	CD VALUE BUNDLE	420.00
50.1100.3.1.000.006014.20.00		OTHER OPERATING SUPPLIES		420.00
43658 PO	6/21/11	7400 INTERACT	EXPLORING CULTURE: THE MUSEUM	89.95
43658 PO	6/21/11	7400 INTERACT	ESTIMATED SHIPPING	7.50
50.1100.3.4.000.006044.00.00		INSTRUCTIONAL SUPPLIES		97.45
42871 PO	2/14/11	154 POINT MADE FILMS	Header Freight	21.00
42871 PO	2/14/11	154 POINT MADE FILMS	IN 500 WORDS OR LESS DVD	199.99
50.1210.3.1.000.006013.01.00		MISCELLANEOUS SUPPLIES		220.99
41069 PO	6/21/10	7537 IKON OFFICE SOLUTIONS	6001 COPIER/PRINTER/FAX SPEC SER \$457.11	457.11
50.1310.3.2.000.005401.00.00		LEASE/RENT OF EQUIPMENT		457.11
41077 PO	6/21/10	7537 IKON OFFICE SOLUTIONS	8000 COPIERS- OFFICE \$599.69, GUIDANCE	468.96
50.1410.1.1.000.005401.19.00		LEASE/RENT OF EQUIPMENT		468.96
41086 PO	6/21/10	7537 IKON OFFICE SOLUTIONS	TEACHER PLANNING COPIER 8000 & OFFICE	976.80
50.1410.2.1.000.005401.06.00		LEASE/RENT OF EQUIPMENT		976.80
41597 PO	8/13/10	7537 IKON OFFICE SOLUTIONS	6001 BASE, SR970 FINISHER, POWER FILTER,	395.02
41597 PO	8/13/10	7537 IKON OFFICE SOLUTIONS	5000SP BASE - CONNECTED, PAPER FEED UNIT	327.74
50.1410.2.1.000.005401.07.00		LEASE/RENT OF EQUIPMENT		722.76
41090 PO	6/21/10	7537 IKON OFFICE SOLUTIONS	COPIERS 2500 - OFFICE \$107.97,	556.68

PO NUMBER	PO DATE	VENDOR	VENDOR NAME	DESCRIPTION	ENCUMBRANCE
50.1410.2.1.000.005401.11.00			LEASE/RENT OF EQUIPMENT		556.68
41692 PO	8/24/10	7537	IKON OFFICE SOLUTIONS	MP3350SP-CONNECTED, POWER FILTER, PAPER	258.23
41692 PO	8/24/10	7537	IKON OFFICE SOLUTIONS	2-MP6001 NOT CONNECTED, STAPLER FINISHER	784.18
50.1410.2.1.000.005401.14.00			LEASE/RENT OF EQUIPMENT		1,042.41
41078 PO	6/21/10	7537	IKON OFFICE SOLUTIONS	GUIDANCE RICOH 1022 \$98.64	98.64
41078 PO	6/21/10	7537	IKON OFFICE SOLUTIONS	ENGLISH RICOH 3025 \$128.09	128.09
41078 PO	6/21/10	7537	IKON OFFICE SOLUTIONS	PHYSICAL EDUCATION RICOH 2016 \$77.22	77.22
41078 PO	6/21/10	7537	IKON OFFICE SOLUTIONS	MUSIC RICOH 2016 \$77.22	77.22
41078 PO	6/21/10	7537	IKON OFFICE SOLUTIONS	SOCIAL STUDIES 2016 \$86.72	86.72
41078 PO	6/21/10	7537	IKON OFFICE SOLUTIONS	SCIENCE 2016 \$86.72	86.72
41078 PO	6/21/10	7537	IKON OFFICE SOLUTIONS	FOREIGN LANG 2016 \$86.72	86.72
41078 PO	6/21/10	7537	IKON OFFICE SOLUTIONS	MATH 2016 \$86.72	86.72
41681 PO	8/23/10	7537	IKON OFFICE SOLUTIONS	AFICIO 1601 BASE, DF2010, MEDIUM CABINET	77.22
50.1410.3.1.000.005401.01.00			LEASE/RENT OF EQUIPMENT		805.27
43568 PO	6/10/11	2915	SHENANDOAH REFRIGERATION, INC.	SERVEND ICE DISPENSER	1,590.94
50.1410.3.1.000.008201.01.00			FURNITURE & EQUIP--NEW		1,590.94
41071 PO	6/21/10	7537	IKON OFFICE SOLUTIONS	COLOR COPIER 3500 \$271.18 PER MONTH	271.18
50.2180.9.0.000.005401.00.00			LEASE/RENT OF EQUIPMENT		271.18
43322 PO	5/09/11	2461	EXECUTIVE PROTECTION SYSTEMS	AED PACKAGE WHICH INCLUDES BATTERY,	1,888.00
50.3200.9.0.000.006014.00.00			OTHER OPERATING SUPPLIES		1,888.00
43287 PO	5/02/11	7888	STRITE, BRADLEY D	REAMS	125.00
50.4200.9.0.000.003310.03.00			REPAIRS AND MAINTENANCE		125.00
43287 PO	5/02/11	7888	STRITE, BRADLEY D	AES	100.00
50.4200.9.0.000.003310.04.00			REPAIRS AND MAINTENANCE		100.00
43287 PO	5/02/11	7888	STRITE, BRADLEY D	JWMS	200.00
50.4200.9.0.000.003310.05.00			REPAIRS AND MAINTENANCE		200.00
43080 PO	3/22/11	3414	TRIAD ENGINEERING, INC.	PROPOSAL # 07-11-8033	7,612.35
50.4200.9.0.000.003310.14.00			REPAIRS AND MAINTENANCE		7,612.35
42117 PO	9/27/10	1926	SIEMENS INDUSTRY, INC	AUDIT SERVICES PER CONTRACT	33,108.00
50.4200.9.0.000.003310.16.00			REPAIRS AND MAINTENANCE		33,108.00
43287 PO	5/02/11	7888	STRITE, BRADLEY D	SHS	100.00
50.4200.9.0.000.003310.20.00			REPAIRS AND MAINTENANCE		100.00
43287 PO	5/02/11	7888	STRITE, BRADLEY D	OVES	200.00
50.4200.9.0.000.003310.21.00			REPAIRS AND MAINTENANCE		200.00
43287 PO	5/02/11	7888	STRITE, BRADLEY D	MHS	675.00
50.4200.9.0.000.003310.28.00			REPAIRS AND MAINTENANCE		675.00
41069 PO	6/21/10	7537	IKON OFFICE SOLUTIONS	7001-COPIER IN ADMIN COPY ROOM \$388.94	388.94
50.4400.9.0.000.005401.50.00			LEASE/RENT OF EQUIPMENT		388.94

PO NUMBER	PO DATE	VENDOR	VENDOR NAME	DESCRIPTION	ENCUMBRANCE
43219 PO	4/12/11	2017	COLONIAL FORD TRUCK SALES, INC.	F3B / F350 ONE TON PICKUP TRUCK	21,716.50
43219 PO	4/12/11	2017	COLONIAL FORD TRUCK SALES, INC.	90L / POWER WINDOWS AND DOOR LOCKS	780.30
43219 PO	4/12/11	2017	COLONIAL FORD TRUCK SALES, INC.	SERVICE MANUALS WITH WIRING DIAGRAMS	274.48
43219 PO	4/12/11	2017	COLONIAL FORD TRUCK SALES, INC.	52B / BRAKE CONTROLLER	211.14
43219 PO	4/12/11	2017	COLONIAL FORD TRUCK SALES, INC.	473 / SNOW PLOW PREP PACKAGE	78.03
50.4500.9.0.000.008155.16.00			REPLACEMENT VEHICLES		23,060.45
42448 PO	11/15/10	1280	OWPR	A&E FEE TO PERFORM SITE STUDY OF	686.00
42500 PO	11/29/10	1280	OWPR	A & E FEE TO PREPARE BID DOCUMENTS AND	4,250.00
43344 PO	5/13/11	1280	OWPR	A & E FEE TO PERFORM AN ANALYSIS OF	1,274.00
50.6300.9.0.000.003194.00.00			PURCHASED SERVICES		6,210.00
42259 PO	10/13/10	7796	VIRGINIA PROPERTY GROUP INC	BROKERAGE FEE FOR LEASING OF ROBINSON	10,325.00
42298 PO	10/18/10	1280	OWPR	A & E FEE TO PERFORM STUDY OF HOW THE	866.00
50.6300.9.0.000.003194.00.56			PURCHASED SERVICES		11,191.00
43595 PO	6/15/11	2157	NCS TECHNOLOGIES, INC.	NCS MAESTRO NOTEBOOK	660.00
43653 PO	6/20/11	2157	NCS TECHNOLOGIES, INC.	NCS SLATE	11,475.00
43653 PO	6/20/11	2157	NCS TECHNOLOGIES, INC.	SLATE DOCKING STATION	765.00
43653 PO	6/20/11	2157	NCS TECHNOLOGIES, INC.	CARRYING SLEEVE	424.83
50.8100.9.0.000.008107.00.00			ADP EQUIP--REPLACEMENT		13,324.83
43720 PO	6/29/11	363	ACUITY AUDIOVISUAL	SMARTBOARD 880	1,889.00
50.8100.9.0.000.008107.28.00			ADP EQUIP--REPLACEMENT		1,889.00
40689 PO	5/19/10	1280	OWPR	SERVICES IN JUNE IHES TREATMENT PLANT	9,258.91
42677 PO	1/07/11	7349	LANTZ CONSTRUCTION COMPANY	WASTEWATER TREATMENT PLANT AT	34,353.60
59.4200.9.0.000.008151.14.00			REPLACEMENT EQUIPMENT		43,612.51
42894 PO	2/17/11	1071	H & W CONSTRUCTION CO., INC.	ADMINISTRATIVE BUILDING ADDITION	121,602.07
42894 PO	2/17/11	1071	H & W CONSTRUCTION CO., INC.	ELECTRICAL UPGRADES	56,569.00
42894 PO	2/17/11	1071	H & W CONSTRUCTION CO., INC.	ALT1-REALLOCATION OF INTERIOR PARTITIONS	5.88
42894 PO	2/17/11	1071	H & W CONSTRUCTION CO., INC.	ALT #2 DELETE METAL ROOF & INSTALL 30 YR	43,419.00
42894 PO	2/17/11	1071	H & W CONSTRUCTION CO., INC.	ESTIMATED AMNT FOR OVERTIME FOR DRILLING	5,800.00
59.4200.9.0.000.008256.50.00			NEW BLDGS/MODULARS/SPACE		227,395.95
43506 PO	6/06/11	1280	OWPR	FEE FOR CONSTRUCTION ADMINISTRATION	150,615.00
60.6300.9.0.000.003000.15.00			PURCHASED SERVICES		150,615.00

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FREDERICK COUNTY PUBLIC SCHOOLS
Outstanding Encumbrances Listing

PO NUMBER	PO DATE	VENDOR	VENDOR NAME	DESCRIPTION	ENCUMBRANCE
FUND 000050	TOTAL				131,133.59
FUND 000059	TOTAL				271,008.46
FUND 000060	TOTAL				150,615.00
ENCUMBRANCE GRAND TOTAL					552,757.05

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	027 021 000 058	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	CAMRA 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 PCPS	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
2011-09-01	COMMISSIONER OF THE REVENUE COMMISSIONER OF THE REVENUE COMMISSIONER OF THE REVENUE COMMISSIONER OF THE REVENUE	PROMOTION	12090 1001 000 062 12090 1001 000 065 12090 1001 000 064 12090 1001 000 003	062 065 064 003	ASSESSOR II TAX EXAMINER I SECRETARY III ACCOUNT CLERK I	1,987.27 1,709.16 1,442.64 5,139.07-
2011-09-02	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	001 004 001 013 001 015	FIRE & RESCUE CAPTAIN FIRE/RESCUE SPECIALIST FIRE & RESCUE CAPTAIN FIREFIGHTER FIRE & RESCUE CAPTAIN FIRE/RESCUE TECHNICIAN	1,335.00- 1,335.00 3,554.00- 3,554.00 3,523.00- 3,523.00

FUND 10

DATE	DEPARTMENT	REASON FOR TRANSFER	FROM	TO ACCT CODE	DESCRIPTION	AMOUNT
2011-09-02	FIRE AND RESCUE	RECONCILE PERSONNEL LINE	35050 1001 000	001	FIRE & RESCUE CAPTAIN	450.00-
	FIRE AND RESCUE		35050 1001 000	024	FIRE/RESCUE TECHNICIAN	450.00
	FIRE AND RESCUE		35050 1001 000	001	FIRE & RESCUE CAPTAIN	668.00-
	FIRE AND RESCUE		35050 1001 000	025	FIRE/RESCUE SPECIALIST	668.00
	FIRE AND RESCUE		35050 1001 000	001	FIRE & RESCUE CAPTAIN	1,020.00-
	FIRE AND RESCUE		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	016	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
2011-09-09	ASSESSMENT/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
2011-09-14	COMMONWEALTH'S ATTORNEY	B. A. 9/14/11 TR FOR LASERFICHE	22010 3005 000	000	MAINTENANCE SERVICE CONTRACTS	8,000.00
	COMMONWEALTH'S ATTORNEY		22010 8007 000	000	INTEGRATED TECHNOLOGY EQUIPMENT	5,000.00
	COMMONWEALTH'S ATTORNEY		22010 1001 000	013	ASST. COMMONWEALTH ATTORNEY	13,000.00-
2011-09-14	FINANCE DEPARTMENT	BAI MAINTENANCE	12140 5413 000	000	OTHER OPERATING SUPPLIES	1,000.00
	FINANCE DEPARTMENT		12140 3006 000	000	PRINTING AND BINDING	1,000.00-
2011-09-19	FIRE AND RESCUE	COLLEGE COURSE FOR ALS UP	35050 5506 000	000	TRAVEL	5,000.00-
	FIRE AND RESCUE		35050 2013 000	000	EDUCATION-TUITION ASSISTANCE	5,000.00
	FIRE AND RESCUE		35050 3010 000	000	OTHER CONTRACTUAL SERVICES	1,020.00-
	FIRE AND RESCUE		35050 2013 000	000	EDUCATION-TUITION ASSISTANCE	1,020.00
2011-09-19	MAINTENANCE ADMINISTRATION	GAS UTILIZED BY MAINTENAN	43010 5408 000	000	VEHICLE & POWERED EQUIP SUPPLIES	500.00-
	MAINTENANCE ADMINISTRATION		43010 4003 000	003	CENTRAL STORES-GASOLINE CNB	500.00
2011-09-19	COMMONWEALTH'S ATTORNEY	PURCHASE SOFTWARE/CORR. BT146	22010 3005 000	000	MAINTENANCE SERVICE CONTRACTS	8,000.00-
	COMMONWEALTH'S ATTORNEY		22010 5413 000	000	OTHER OPERATING SUPPLIES	8,000.00
2011-09-21	CLERK OF THE CIRCUIT COURT	TRAVEL FOR CLERK TO CONVE	21060 5401 000	000	OFFICE SUPPLIES	722.22-
	CLERK OF THE CIRCUIT COURT		21060 5506 000	000	TRAVEL	722.22
2011-09-26	MAINTENANCE ADMINISTRATION	ADDITIONAL HOURS WORKED	43010 1003 000	000	PART TIME/EXTRA HELP	27.00-
	MAINTENANCE ADMINISTRATION		43010 1005 000	000	OVERTIME	27.00

FUND 10

DATE	DEPARTMENT	REASON FOR TRANSFER	FROM	TO	ACCT CODE	DESCRIPTION	AMOUNT
2011-09-26	COUNTY OFFICE BUILDINGS/COURT COUNTY OFFICE BUILDINGS/COURT	REPAIR EMERGENCY GENERATOR	43040	3004	000 003	REPAIR AND MAINTENANCE - BUILD	756.00-
			43040	3004	000 001	REPAIR AND MAINTENANCE - EQUIP	756.00
2011-09-27	CLERK OF THE CIRCUIT COURT CLERK OF THE CIRCUIT COURT	MILEAGE	21060	5401	000 000	OFFICE SUPPLIES	12.08-
			21060	5506	000 000	TRAVEL	12.08
2011-09-28	INSPECTIONS INSPECTIONS	OVERTIME	34010	3002	000 000	PROFESSIONAL SERVICES-OTHER	23.42-
			34010	1005	000 000	OVERTIME	23.42

*** END OF REPORT ***

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

Unreserved Fund Balance, Beginning of Year, July 1, 2011	23,983,749
Prior Year Funding & Carryforward Amounts	
C/F Fire Company Capital	(136,823)
C/F Sheriff Forfeited Asset Funds	(13,674)
C/F Sheriff Revenue	(700)
C/F Stormwater Education & Outreach Grant	(7,600)
C/F Refuse Collection Projects	(10,400)
C/F Internet Services	(23,115)
C/F Bowman Library Parking Lot	(83,000)
C/F Comm Atty Forfeited Asset Funds	(13,241)
C/F Schools	(347,246)
	<hr style="width: 100%; border: 0.5px solid black; margin-top: 5px; margin-bottom: 5px;"/> (635,799)
Other Funding / Adjustments	
Republican Primary	(10,534)
No local DARE funding	(5,000)
BOS iPads	(10,688)
AARP Tax Aide	(2,100)
Whitacre Farms	(1,897)
	<hr style="width: 100%; border: 0.5px solid black; margin-top: 5px; margin-bottom: 5px;"/> (30,218)
Fund Balance, September 2011	<u><u>23,317,732</u></u>

County of Frederick
General Fund
September 30, 2011

ASSETS	FY12 9/30/11	FY11 9/30/10	Increase (Decrease)	Notes:
Cash and Cash Equivalents	33,127,590.24	30,927,709.47	2,199,880.77	Cash increased due to an increase in fund balance and reduced transfers.
Peity Cash	1,555.00	1,555.00	0.00	
Receivables:				
Taxes, Commonwealth, Reimb. P/P	36,849,894.13	36,095,757.93	754,136.20	
Streetslights	18,636.22	16,090.72	2,545.50	
Commonwealth, Federal, 45 day Taxes	139,262.48	128,325.87	10,936.61	
Due from Fred. Co. San. Auth.	734,939.23	734,939.23	0.00	
Prepaid Postage	6,010.51	6,590.46	(579.95)	
GL controls (est.rev / est. exp)	<u>(5,396,573.70)</u>	<u>(9,435,427.43)</u>	<u>4,038,853.73</u>	(1) Spreadsheet Attached
TOTAL ASSETS	<u>65,481,314.11</u>	<u>58,475,541.25</u>	<u>7,005,772.86</u>	
LIABILITIES				
Accrued Liabilities	156,661.55	143,063.00	13,578.55	Health Insurance increased \$13,537.84 and Unclaimed Property Increased \$40.71
Performance Bonds Payable	1,557,055.13	1,063,269.95	493,785.18	
Taxes Collected in Advance	82,396.74	83,868.70	(1,471.96)	
Deferred Revenue	<u>36,860,984.77</u>	<u>36,148,273.76</u>	<u>712,711.01</u>	Taxes increased \$754,136.20, street lights increased \$2,545.50, misc. charges decreased \$33,413.59, veh.lic.pd.in advance decreased \$10,864.10, dog tags increased \$412.00, and decals paid in advance decreased \$105.00.
TOTAL LIABILITIES	38,657,098.19	37,438,495.41	1,218,602.78	
EQUITY				
Fund Balance Reserved:				
Encumbrances General Fund	174,858.90	911,672.34	(736,813.44)	(2) List Attached
Conservation Easement	1,635.00	0.00	1,635.00	
Peg Grant	118,448.40	0.00	118,448.40	
Prepaid Items	949.63	949.63	0.00	
Advances	734,939.23	734,939.23	0.00	
Employee Benefits	93,120.82	93,120.82	0.00	
Courthouse ADA Fees	75,601.48	21,297.70	54,303.78	
Historical Markers	17,161.32	17,083.52	77.80	
Transportation Reserve	438,300.00	438,300.00	0.00	
Animal Shelter	309,579.84	295,261.27	14,318.57	
Professors	2,240,089.10	2,334,456.84	(94,367.74)	(3) Attached Information
Economic Development	687.01	687.01	0.00	
Star Fort Fees	4,261.53	8,306.68	(4,045.15)	
VDOT Revenue Sharing	436,270.00	436,270.00	0.00	
Undesignated Adjusted Fund Balance	<u>22,178,313.66</u>	<u>15,744,700.80</u>	<u>6,433,612.86</u>	
TOTAL EQUITY	26,824,215.92	21,037,045.84	5,787,170.08	
TOTAL LIAB. & EQUITY	<u>65,481,314.11</u>	<u>58,475,541.25</u>	<u>7,005,772.86</u>	

Fund Balance Adjusted	
Beginning Fund Balance 9/30/11	23,317,731.97
Revenue 9/11	11,771,757.44
Expenditures 9/11	(12,223,550.79)
Transfers 9/11	(687,624.96)
9/11 Adjusted Fund Balance	22,178,313.66

(1) GL Controls	FY12	FY11	Incl/(Decrease)
Est.Revenue	121,428,908	121,535,812	-106,904
Appropriations	-55,256,246	-56,526,202	1,269,956
Est.Tr.to Other fds	-71,744,095	-75,356,710	3,612,615
Encumbrances	174,859	911,672	-736,813
	-5,396,574	-9,435,427	4,038,854

(2) General Fund Purchase Orders

Outstanding Balance @9/30/11	Amount	Description
DEPARTMENT		
Adm.Building	49,110.00	A/C Climate Control IT
Bowman Library	11,490.00	Turf Matt & Parts
Comm.Atty.	7,065.00	Laserfiche Software, Maintenance, and Support
Fire & Rescue	7,303.65	Uniforms
	5,649.17	Ropes
	4,554.00	Auto Locks
MIS	4,950.00	Spoolflex Utility Software & Webcast Training
Parks	8,102.50	Chemicals
	4,988.50	Pool Pump&Motor
	6,999.00	Tile Replacement&Coping
	5,972.50	T-Shirts
	13,210.00	Grass Seed
	3,312.00	Fertilizer
Public Safety	10,692.00	Battery Cabinet
Sheriff	2,399.80	Video Responders
	22,990.80	Ammunition
	6,059.98	CelleBrite Software
Total	174,858.90	

(3) Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance@9/30/11	1,067,746.18	134,661.18	270,109.55	767,572.19	2,240,089.10

Designated Other Projects Detail

Administration	115,833.19
Bridges	42,100.00
Historic Preservation	38,000.00
Library	5,413.00
Rt.50 Trans.Imp.	10,000.00
Rt. 50 Rezoning	25,000.00
Rt. 656 & 657 Imp.	25,000.00
RT.277	162,375.00
Rt.11	250,000.00
Sheriff	55,851.00
Solid Waste	12,000.00
Stop Lights	26,000.00
Total	767,572.19

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 September 30, 2011

REVENUES:	Appropriated	FY12	Budget	FY11	YTD
		9/30/11 Actual	Variance	9/30/11 Actual	Actual Variance
General Property Taxes	80,085,000.00	3,097,613.47	(76,987,386.53)	2,758,608.44	339,005.03 (1)Spreadsheet Attached
Other local taxes	25,632,609.00	2,945,225.95	(22,687,383.05)	3,052,745.27	(107,519.32) (2)Spreadsheet Attached
Permits & Privilege fees	1,229,649.00	314,306.33	(915,342.67)	270,606.94	43,699.39 (3)Spreadsheet Attached
Revenue from use of money and property	875,962.00	74,603.80	(801,358.20)	43,295.45	31,308.35 (4)Spreadsheet Attached
Charges for Services	2,307,751.00	569,783.18	(1,737,967.82)	586,177.90	(16,394.72)
Miscellaneous	1,135,011.35	103,759.96	(1,031,251.39)	80,941.04	22,818.92
Recovered Costs	1,783,342.00	181,661.85	(1,601,680.15)	212,528.51	(30,866.66) (5)Spreadsheet Attached
Intergovernmental:					
Commonwealth	8,349,584.00	4,460,183.68	(3,889,400.32)	4,351,898.59	108,285.09 (6)Spreadsheet Attached
Federal	30,000.00	24,619.22	(5,380.78)	227,367.45	(202,748.23) (7)Spreadsheet Attached
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	121,428,908.35	11,771,757.44	(109,657,150.91)	11,584,169.59	187,587.85

EXPENDITURES:					
	General Administration	7,889,220.17	1,605,693.11	6,283,527.06	2,163,810.91
Judicial Administration	2,056,378.54	429,078.16	1,627,300.38	465,141.05	(36,062.89)
Public Safety	23,923,535.30	6,232,604.32	17,690,930.98	5,945,807.17	286,797.15
Public Works	4,054,002.90	680,078.38	3,373,924.52	758,882.65	(78,804.27)
Health and Welfare	7,098,184.00	1,555,776.74	5,542,407.26	1,548,439.01	7,337.73
Education	56,493.00	14,123.25	42,369.75	14,123.25	0.00
Parks, Recreation, Culture	5,250,165.71	1,293,276.03	3,956,889.68	1,327,069.63	(33,793.60)
Community Development	1,787,806.55	412,920.80	0.00	409,065.36	3,855.44
TOTAL EXPENDITURES	52,115,786.17	12,223,550.79	39,892,235.38	12,632,339.03	(408,788.24) (8)Information Attached

OTHER FINANCING SOURCES (USES):					
Operating transfers from / to	74,884,554.78	687,624.96	74,196,929.82	3,582,279.16	(2,894,654.20) (9)Spreadsheet Attached
Excess (deficiency)of revenues & other sources over expenditures & other uses	(5,571,432.60)	(1,139,418.31)		(4,630,448.60)	(3,491,030.29)

Fund Balance per General Ledger	23,317,731.97	20,375,149.40	2,942,582.57
Fund Balance Adjusted to reflect Income Statement @9/30/11	22,178,313.66	15,744,700.80	6,433,612.86

(1) General Property Taxes	FY12	FY11	Increase/Decrease
Real Estate Taxes	1,080,427	1,134,778	-54,350
Public Services	14,074	0	14,074
Personal Property	1,730,108	1,462,552	267,556
Penalties and Interest	152,499	105,737	46,763
Credit Card Chgs./Delinq. Advertising	-14,543	-11,393	-3,150
Adm. Fees For Liens&Distress	135,047	66,935	68,113
	3,097,613	2,758,608	339,005

(2) Other Local Taxes	FY12	FY11	Increase/Decrease
Local Sales and Use Tax	862,115.95	802,741.77	59,374.18
Communications Tax	139,037.31	119,946.82	19,090.49
Utility Taxes	404,853.52	396,554.60	8,298.92
Business Licenses	389,029.25	663,065.32	-274,036.07
Auto Rental Tax	50.00	0.00	50.00
Motor Vehicle Licenses Fees	154,340.86	67,272.59	87,068.27
Recordation Taxes	294,412.31	286,874.03	7,538.28
Meals Tax	619,091.69	633,430.87	-14,339.18
Lodging Tax	80,649.60	81,334.47	-684.87
Street Lights	779.47	655.42	124.05
Star Fort Fees	865.99	869.38	-3.39
Total	2,945,225.95	3,052,745.27	-107,519.32

(3) Permits&Privileges	FY12	FY11	Increase/Decrease
Dog Licenses	17,413.00	13,675.00	3,738.00
Land Use	0.00	0.00	0.00
Transfer Fees	592.20	693.00	-100.80
Development Review Fees	28,785.00	100,028.56	-71,243.56
Building Permits	180,612.51	117,003.41	63,609.10
2% State Fees	4,923.62	2,740.72	2,182.90
Electrical Permits	43,930.00	8,483.00	35,447.00
Plumbing Permits	13,835.00	2,135.00	11,700.00
Mechanical Permits	11,095.00	12,068.25	-973.25
Sign Permits	870.00	1,260.00	-390.00
Permits for Commerical Burning	25.00	0.00	25.00
Explosive Storage Permits	0.00	0.00	0.00
Blasting Permits	45.00	60.00	-15.00
Land Disturbance Permits	12,080.00	12,160.00	-80.00
Septic Haulers Permit	100.00	0.00	100.00
Sewage Installation License	0.00	300.00	-300.00
Transfer Development Rights	0.00	0.00	0.00
Total	314,306.33	270,606.94	43,699.39

(4) Revenue from use of	FY12	FY11	Increase/Decrease
Money	64,941.21	38,045.18	26,896.03 *1
Property	9,662.59	5,250.27	4,412.32
	74,603.80	43,295.45	31,308.35

*1 The investment rate for LGIP @ 9/30/11 was .139%

Page 3 September 30, 2011			
(5) Recovered Costs	FY12	FY11	Increase/Decrease
Worker's Comp	250.00	250.00	0.00
Purchasing Card Rebate	-	-	0.00
Reimbursement Circuit Court	8,244.81	1,881.32	6,363.49
Public Works Cleanup	-	250.00	-250.00
Clarke County Container Fees	10,253.59	20,609.77	-10,356.18
City of Winchester Container Fees	2,417.98	10,786.32	-8,368.34
Refuse Disposal Fees	9,925.22	28,128.43	-18,203.21
Recycling Revenue	9,651.00	7,683.34	1,967.66
Sheriff Restitution	-	20.00	-20.00
Fire&Rescue Merchandise (Resale)	-	12.00	-12.00
Container Fees Bowman Library	437.98	219.25	218.73
Restitution Victim Witness	2,149.93	2,085.60	64.33
Reimb. of Expenses Gen. District Court	7,897.04	4,880.68	3,016.36
Reimb. Public Works Salaries	-	-	0.00
Reimb. of Expenses J&D Court	66.90	2,954.56	-2,887.66
Winchester EDC	18,000.00	-	18,000.00
Reimb. Task Force	9,785.06	14,631.31	-4,846.25
Rabies Clinic Fees	-	-	0.00
EDC/Recovered Costs	119.95	-	119.95
Sign Deposits Planning	25.00	200.00	-175.00
Reimbursement Elections	2,500.00	-	2,500.00
Westminister Canterbury Lieu of Tax	-	-	0.00
Reimbursement Street Signs	-	324.00	-324.00
Grounds Maint. Frederick Co., Schools	-	-	0.00
Comcast PEG Grant	-	-	0.00
Proffers Eastgate Commerce Center	-	-	0.00
Proffers-Other	5,220.50	5,000.00	220.50
Fire School Programs	11,134.16	13,712.56	-2,578.40
Proffers Sovereign Village	10,976.19	-	10,976.19
Proffers Lynnhaven	16,891.55	20,269.86	-3,378.31
Proffers Redbud Run	45,178.00	64,540.00	-19,362.00
Clerks Reimbursement to County	3,167.95	3,032.19	135.76
Proffers Village at Harvest Ridge	-	-	0.00
Proffers Snowden Bridge	6,176.32	6,176.32	0.00
Sheriff Reimbursement	1,192.72	-	1,192.72
Proffers Meadows Edge	-	-	0.00
Proffers Cedar Meadows	-	4,881.00	-4,881.00
Proffers Westbury Commons	-	-	0.00
Total	181,661.85	212,528.51	-30,866.66

(6) Commonwealth Revenue	9/30/11		9/30/10		Increase/Decrease
	FY12	FY11	FY12	FY11	
Motor Vehicle Carriers Tax	893.20	31,351.85			(30,458.65)
Mobile Home Titling Tax	28,306.57	33,281.71			(4,975.14)
2010 P/P State Reimbursement	2,610,611.27	2,610,611.27			-
Recordation Taxes	69,896.32	81,511.17			(11,614.85)
Shared Expenses Comm. Atty.	68,067.01	63,510.70			4,556.31
Shared Expenses Sheriff	380,010.49	382,714.16			(2,703.67)
Shared Expenses Comm. of Rev.	30,176.71	31,809.46			(1,632.75)
Shared Expenses Treasurer	20,602.72	23,112.62			(2,509.90)
Shared Expenses Clerk	60,809.21	60,728.57			80.64
Public Assistance Grants	860,570.52	782,243.10			78,327.42
Virginia Comm for the Arts(Parks)	-	-			-
Litter Control Grants	12,177.00	-			12,177.00
Four-For Life-Funds	-	-			-
Emergency Services Fire Program	191,433.00	145,933.00			45,500.00
Special Prosecutor Grant	-	2,840.60			(2,840.60)
Recycling Grant	-	-			-
DMV Grant Funding	7,160.78	2,893.04			4,267.74
Parks State Grants	-	-			-
Grants Planning	-	-			-
DCJS & Sheriff State Grants	6,927.95	7,500.21			(572.26)
JJC Grant Juvenile Justice	32,090.00	31,890.00			200.00
Rent/Lease Payments	68,773.01	48,274.66			20,498.35
Spay/Neuter Assistance State	218.28	422.35			(204.07)
State Reimbursement EDC	-	-			-
Wireless 911 Grant	-	10,418.15			(10,418.15)
Gypsy Moth Program State	-	-			-
State Forfeited Asset Funds	11,171.15	851.97			10,319.18
VA Dept of Health Biosolids	288.49	-			288.49
Victim Witness Commonwealth	-	-			-
Social Services VOCA Grant	-	-			-
State Grant Public Communications	-	-			-
Fire&Rescue OEMS Reimb.	-	-			-
Total	4,460,183.68	4,351,898.59			108,285.09

County of Frederick
General Fund
September 30, 2011

Income Statement

(7) Federal Revenue	FY12	FY11	Increase/Decrease
CDB Grant Planning	-	222,700.00	(222,700.00)
Federal Forfeited Assets	16,872.76	4,081.31	12,791.45
Federal Grants Sheriff	7,746.46	586.14	7,160.32
Total	24,619.22	227,367.45	(202,748.23)

(8) Expenditures

The expenditures for FY12 decreased \$408,788.24 in FY12. The **General Administration** decreased \$558,117.80 in FY12 was impacted by the NW Works building renovation cost in the previous year. **Public Safety**, as a whole increased \$286,797.15. The Sheriff's department increased \$78,334.51 in FY12 and includes \$104,951.99 for the lease purchase of 13 Ford Crown Victoria vehicles. The County local share for the Juvenile Detention increase in the amount of \$91,244.75 was due to the timing of the payment and the local share for the Regional Jail increased \$86,170.25.

(9) Transfers increased \$1,001,475.26	FY12	FY11	Increase/Decrease
Fringe Benefits(Insurance)	-6.39	-547.48	541.09
School Operating	131,133.59	716,212.54	-585,078.95
School Debt Service	0.00	0.00	0.00
School Construction	0.00	2,300,000.00	-2,300,000.00
Debt Service County	181,631.76	184,045.10	-2,413.34
Operational Transfers	374,866.00	382,569.00	-7,703.00
Total	687,624.96	3,582,279.16	-2,894,654.20

County of Frederick
FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
 September 30, 2011

ASSETS	FY2012 <u>9/30/11</u>	FY2011 <u>9/30/10</u>	Increase (Decrease)
Cash	3,939,234.67	4,099,940.82	(160,706.15) See attached notes
Accounts Receivable Federal	0.00	0.00	0.00
Accounts Receivable Other	233.35	0.00	233.35
GL controls(est.rev/est.exp)	<u>(460,409.86)</u>	<u>(1,097,872.20)</u>	<u>637,462.34</u>
TOTAL ASSETS	<u>3,479,058.16</u>	<u>3,002,068.62</u>	476,989.54
LIABILITIES			
Accrued Operating Reserve Costs	<u>1,871,308.00</u>	<u>1,932,540.10</u>	(61,232.10)
TOTAL LIABILITIES	<u>1,871,308.00</u>	<u>1,932,540.10</u>	(61,232.10)
EQUITY			
Fund Balance Reserved		12,333.80	56,496.34
Encumbrances Unreserved:	68,830.14		
Fund Balance	<u>1,538,920.02</u>	<u>1,057,194.72</u>	<u>481,725.30</u>
TOTAL EQUITY	<u>1,607,750.16</u>	<u>1,069,528.52</u>	538,221.64
TOTAL LIABILITY & EQUITY	<u>3,479,058.16</u>	<u>3,002,068.62</u>	476,989.54

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

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 9/30/2011

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

	Appropriated	9/30/11 Actual	Budget Variance	9/30/10 Actual	YTD Actual Variance
REVENUES:					
Interest	-	274.93	274.93	1,081.09	(806.16)
Work Release Fees	414,064.00	68,451.15	(345,612.85)	83,790.27	(15,339.12)
Prisoner Fees Other Localities	0.00	0.00	0.00	0.00	0.00
Federal Bureau Of Prisons	0.00	0.00	0.00	0.00	0.00
Local Contributions	5,162,154.00	1,290,538.50	(3,871,615.50)	1,523,094.26	(232,555.76)
Miscellaneous	15,000.00	5,204.56	(9,795.44)	3,988.68	1,215.88
Phone Commissions	90,000.00	12,208.91	(77,791.09)	7,567.58	4,641.33
Food & Staff Reimb. Juv.Det.Ctiv.Det.Ctr.	102,000.00	14,679.23	(87,320.77)	18,004.11	(3,324.88)
Elec.Monitoring Part.Fees	70,000.00	6,163.79	(63,836.21)	5,262.57	901.22
Share of Costs Commonwealth	1,013,820.00	0.00	(1,013,820.00)	0.00	0.00
Medical & Health Reimb.	50,000.00	8,794.17	(41,205.83)	9,308.05	(513.88)
Employees Meals Supplements	500.00	0.00	(500.00)	0.00	0.00
Recovered Costs Operating Reserves	63,952.00	0.00	(63,952.00)	140,100.94	(140,100.94)
Shared Expenses CFW Jail	4,995,153.00	857,871.26	(4,137,281.74)	855,539.81	2,331.45
State Grants	249,551.00		(249,551.00)	0.00	0.00
DOC Contract Beds	0.00	3,756.00	3,756.00	0.00	3,756.00
Transfer from General Fd,	3,733,510.00	933,377.50	(2,800,132.50)	847,207.25	86,170.25
TOTAL REVENUES	15,959,704.00	3,201,320.00	(12,758,384.00)	3,494,944.61	(293,624.61)
EXPENDITURES:					
	16,488,944.00	3,847,820.64	12,641,123.36	3,823,738.62	24,082.02
Excess(Deficiency)of revenues over expenditures		(646,500.64)		(328,794.01)	(317,706.63)
FUND BALANCE PER GENERAL LEDGER		<u>2,185,420.66</u>		<u>1,385,988.73</u>	<u>799,431.93</u>
Fund Balance Adjusted To Reflect Income Statement 9/30/11		1,538,920.02		1,057,194.72	481,725.30

NORTHWESTERN REGIONAL ADULT DETENTION CENTER

NOTES TO FINANCIAL STATEMENTS

September 30, 2011

Balance Sheet

Cash-

Cash decreased \$160,706.15 and can be attributed to a decrease in revenue.

Current Unrecorded Accounts Receivable- FY2012

Prisoner Billing: 35,199.78

Compensation Board Reimbursement 9/30/11 436,468.89

Total 471,668.67

County of Frederick
Fund 12 Landfill
September 30, 2011

ASSETS	FY2012 9/30/2011	FY2011 9/30/2010	Increase (Decrease)
Cash	29,187,238.13	31,995,839.01	(2,808,600.88) See attached notes
Receivables:			
Accounts Receivable			
Fees	542,583.36	540,191.64	2,391.72
Accounts Receivable Other	116.00	368.00	(252.00)
Allow.Uncollectible Fees	(84,000.00)	(84,000.00)	0.00
Fixed Assets	39,719,334.39	36,573,330.32	3,146,004.07
Accumulated Depreciation	(19,781,833.70)	(18,308,937.55)	(1,472,896.15)
GL controls(est.rev/est.exp)	(3,706,183.00)	(558,019.00)	(3,148,164.00)
TOTAL ASSETS	<u>45,877,255.18</u>	<u>50,158,772.42</u>	<u>(4,281,517.24)</u>
LIABILITIES			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	122,588.76	105,998.08	16,590.68
Accrued Remediation Costs	11,545,003.93	11,447,155.59	97,848.34
Retainage Payable	359,969.95	176,295.67	183,674.28
Deferred Revenue Misc.Charges	116.00	368.00	(252.00)
TOTAL LIABILITIES	<u>12,027,678.64</u>	<u>11,729,817.34</u>	<u>297,861.30</u>
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	1,154,287.00	4,467,596.03	(3,313,309.03)
Post Closure Care	0.00	0.00	0.00
Land Acquisition	1,048,000.00	1,048,000.00	0.00
New Development Costs	3,812,000.00	3,812,000.00	0.00
Environmental Project Costs	1,948,442.00	1,948,442.00	0.00
Equipment	3,050,000.00	3,050,000.00	0.00
Unreserved:			
Fund Balance	22,836,847.54	24,102,917.05	(1,266,069.51)
TOTAL EQUITY	<u>33,849,576.54</u>	<u>38,428,955.08</u>	<u>(4,579,378.54)</u>
TOTAL LIABILITY AND EQUITY	<u>45,877,255.18</u>	<u>50,158,772.42</u>	<u>(4,281,517.24)</u>

County of Frederick
 Comparative Statement of Revenue, Expenditures
 and Changes in Fund Balance
 September 30, 2011

FUND 12 LANDFILL REVENUES	Appropriated	FY12	Budget Variance	FY11	YTD Actual Variance
		9/30/11 Actual		9/30/10 Actual	
Interest Charge	0.00	1,775.32	1,775.32	1,709.00	66.32
Interest on Bank Deposits	350,000.00	287.63	(349,712.37)	3,946.96	(3,659.33)
Salvage and Surplus	0.00	55,277.00	55,277.00	41,280.80	13,996.20
Sanitary Landfill Fees	5,028,600.00	1,121,620.57	(3,906,979.43)	1,157,977.77	(36,357.20)
Charges to County	0.00	84,694.83	84,694.83	87,553.31	(2,858.48)
Charges to Winchester	0.00	24,195.40	24,195.40	22,854.12	1,341.28
Tire Recycling	80,000.00	28,376.23	(51,623.77)	32,729.93	(4,353.70)
Reg. Recycling Electronics	50,000.00	11,512.00	(38,488.00)	13,230.00	(1,718.00)
Miscellaneous	0.00	155.00	155.00	0.00	155.00
Wheel Recycling	100,000.00	100.00	(99,900.00)	1,418.06	(1,318.06)
Charges for RTOP	80,000.00	0.00	(80,000.00)	0.00	0.00
Renewable Energy Credits	20,000.00	0.00	(20,000.00)	0.00	142,749.45
Landfill Gas To Electricity	600,000.00	142,749.45	(457,250.55)	0.00	0.00
State Damages Reimbursement	10,000.00	0.00	(10,000.00)	0.00	0.00
TOTAL REVENUES	6,318,600.00	1,470,743.43	(4,847,856.57)	1,362,699.95	108,043.48
Operating Expenditures	4,950,030.00	630,912.89	4,319,117.11	572,769.43	58,143.46
Capital Expenditures	6,229,040.00	1,402,762.47	4,826,277.53	0.00	1,402,762.47
TOTAL EXPENDITURES	11,179,070.00	2,033,675.36	9,145,394.64	572,769.43	1,460,905.93
Excess(deficiency)of revenue over expenditures		(562,931.93)		789,930.52	(1,352,862.45)
Fund Balance Per General Ledger		23,399,779.47		23,312,986.63	86,792.84
Fund Balance Adjusted To Reflect		22,836,847.54		24,102,917.15	(1,266,069.61)

Income Statement@9/30/11

County of Frederick
Landfill Fund
Notes to the Financial Statement
September 30, 2011

Balance Sheet

Cash-

The cash has decreased \$2,808,600.88 over the previous year. The decrease is attributed to increased expenditures on capital projects and a decrease in reserved fund balances.

Receivables-

The receivables at 9/30/11 are \$2,391.72 more than at 9/30/10. The Landfill fee charges for 9/11 were \$401,866.27 compared to \$403,296.56 at 9/10 resulting in a FY12 decrease of \$1,430.29. The landfill delinquent fees were \$138,318.82 at 9/11 compared to \$135,095.70 at 9/10 for an increase of \$3,223.12.

Accumulated Depreciation-

The depreciation for FY11 is reflected in the FY12 total. The depreciation is an audit adjustment from the previous year.

Accrued Remediation Costs-

The accrued remediation cost has increased \$97,848.34 from FY11 to FY12 and includes \$91,787.00 for post closure costs and \$6,061.34 interest. The Department of Environmental Quality requires funds to be set aside annually for the closure of the Regional Landfill. Currently, the County maintains \$11.6 million for closure costs in a separate trust fund.

Encumbrances-

Encumbrances decreased \$3,313,309.03. The encumbrance balance is \$1,154,287.00 at 9/30/11 and includes \$561,110.00 for the partial capping MSW, \$521,400.00 for the gas to energy project, and \$71,777.00 for CAES system for a D5.

Fund Balance-

Total Fund Balance at 9/30/11 decreased by \$1,266,069.51. The beginning year fund balance was \$25,768,709.47 that includes audit adjustments; budget controls for FY12, (\$1,988,930.00), (\$380,000.00) carry forward from FY11 and the year to date revenue less expenses of (\$562,931.93).