



Finance Department
Cheryl B. Shiffler
Director

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TO: Board of Supervisors
FROM: Finance Committee
DATE: September 21, 2016
SUBJECT: Finance Committee Report and Recommendations

A Finance Committee meeting was held in the First Floor Conference Room at 107 North Kent Street on Wednesday, September 21, 2016 at 8:00 a.m. Non-voting liaison Ellen Murphy was absent. (p) Items 6, 8, 9, and 10 were approved under consent agenda. (x) No action required.)

1. (x) The FCPS Finance Director provides FY 2016 Year End financial information and is available for discussion. See attachment, p. 4 - 30. No action required.
2. The FCPS Assistant Director of Finance requests School Operating Fund and General Fund supplemental appropriations in the amount of \$211,634.10. This amount represents funds received during FY16 for designated projects. See attached memo, p. 31. The committee recommends approval.
3. The FCPS Assistant Director of Finance requests School Operating Fund and General Fund supplemental appropriations in the amount of \$458,984.80. This amount represents unspent FY16 funds to be spent on high priority items in the transportation and facilities services departments. See attached memo, p. 31. The committee recommends approval.
4. (x) The Finance Director presents FY 2016 Year End financial information. See attached, p. 32 - 48. No action required.

5. (b) The Solid Waste Manager requests a General Fund supplemental appropriation in the amount of \$750. This amount represents a Keep Virginia Beautiful grant for the Walk Your Human initiative. No additional local funds are required as remaining program costs are available in the current budget. See attached memo and original grant application, p. 49 - 52.
6. The Deputy Public Works Director requests a Landfill Fund supplemental appropriation in the amount of \$200,000. This amount represents a carry forward of unspent FY16 funds for an ongoing project: the Partial Closure of Area1, Phase 1, CDD Landfill. See attached memo, p. 53. The committee recommends approval.
7. (b) The Sheriff requests a General Fund supplemental appropriation in the amount of \$300. This amount represents donations to the K-9 Program. No local funds required. See attached memo, p. 54 - 55.
8. (b) The Sheriff requests a General Fund supplemental appropriation in the amount of \$50. This amount represents a donation to DARE. No local funds required. See attached memo, p. 56 - 57.
9. (b) The Fire & Rescue Chief requests a General Fund supplemental appropriation in the amount of \$4,845.85. This amount represents an insurance reimbursement for an auto claim. No local funds required. See attached memo, p. 58.
10. The Deputy County Administrator requests a General Fund supplemental appropriation in the amount of \$31,202.77. This amount represents a carry forward of unspent FY16 funds for carpet replacement, which was started in FY16 but has been delayed. See attached memo, p. 59. The committee recommends approval.
11. The EDA Executive Director requests an EDA Fund supplemental appropriation in the amount of \$100,000. This amount represents the third installment under the performance agreement with Carmeuse Lime and Stone. See attached memo, p. 60. The committee recommends approval.

12. The EDA Executive Director requests an EDA Fund supplemental appropriation in the amount of \$100,000. This amount represents the final installment under the performance agreement with HP Hood. See attached memo, p. 61. The committee recommends approval.
13. The Finance/Audit Committee charter adopted by the Board of Supervisors requires an annual review and reassessment. See attached charter, p. 62 - 64. The committee recommends no changes.

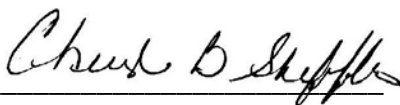
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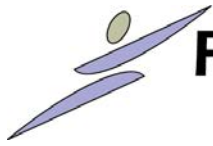
1. The Finance Director provides a Fund 10 Transfer Report for August 2017. See attached, p. 65.
2. The Finance Director provides financial statements for the month ending August 31, 2016. See attached, p. 66 - 76.
3. The Finance Director provides an FY 2017 Fund Balance Report ending September 15, 2016. See attached, p. 77.
4. The FY16 year-end open purchase orders have been provided by the County and the Schools. See attachments, p. 78 - 92.
5. The County Administrator's recommendation on County committee/commission pay will be provided in October.

Respectfully submitted,

FINANCE COMMITTEE

Judith McCann-Slaughter, Chairman
Charles DeHaven
Gary Lofton
Bill Ewing
Angela Rudolph

By 
Cheryl B. Shiffler, Finance Director



Frederick County Public Schools

... to ensure all students an excellent education

Executive Director of Finance

fryel@fcpsk12.net

DATE: August 31, 2016

TO: School Board Finance Committee Members
David T. Sovine, Ed.D., Superintendent of Schools

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

SUBJECT: **Financial Reports for Fiscal Year 2015-16**

Attached are the year-end financial reports for fiscal year 2015-16. 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. This report summarizes the key activities within each fund.

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Please refer to the respective financial statement as you proceed through the text.

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School Operating Fund

The unobligated surplus for the fiscal year 2016 school operating fund is \$458,985, which is 0.31% of the \$148,733,931 total school operating fund budget.

The operational highlights of the fiscal (and school year) 2015-2016

- Implementation of instructional coaching model to collaborate with teachers through targeted professional development and instructional strategies that directly benefit students
- Implementation of Summer School Academy, an in-between years instructional program for academically at-risk elementary and middle school students
- Fall 2015 enrollment was 13,066 compared to an expected 13,166
- Expansion of 1:1 technology initiative for all middle and some elementary and high school students

Summary budget statistics

1. The original (beginning) budget for the school operating fund for FY 2016 was \$148,028,927.
2. Budget adjustments of \$705,004 resulted in the current budget balance of \$148,733,931 and included the following:
 - a. encumbrance or undelivered commitments of \$581,267
 - b. carry-forward restricted grant receipts of \$123,737 from FY 2015

Summary financial statistics

1. Actual FY 2016 revenues in the school operating fund were \$147,310,865.
2. Actual FY 2016 expenses and encumbrances totaled \$146,640,246.
3. Obligations for restricted programs in the amount of \$211,634 are a part of the year-end surplus and are reserved for appropriation to FY 2017.
4. An unobligated amount of \$458,985 remained at year-end. [Line E]

Key factors contributing to the school operating fund surplus are shown in the chart below.

	Budget	Actual	Variance
State sales tax	\$14,266,303	\$14,338,077	\$ 71,774
Budgetary expense surplus – schools and departments	\$19,429,829	\$19,050,004	\$ 379,825 <i>\$45,573 schools \$334,252 depts.</i>
All other variances			\$ 7,386
Unobligated Surplus for FY 2016			\$ 458,985

The remaining portion of this section explains the financial activity and resulting variances.

School Operating Fund – Continued

Understanding the Operating Fund Variances

The financial statement for the School Operating Fund is presented in a format reflecting two components of financial activity: unrestricted and restricted programs. The majority of the school division's programs and operations are funded by state and local funds in the unrestricted component. While the school division must maintain minimum standards of quality with a mandated local match in most cases, the local school board allocates those funds with discretion aligned to planning goals. Therefore, the expenditures in this component are referred to as unrestricted.

The restricted program section shows the activity of grant funds received for specific use on designated programs. The budget and related financial activity align with the grant award amounts and spending period, creating budget to actual variances which tend to be misunderstood as local surpluses or deficits. For this reason, the format shown is designed to assist the reader with the distinction between the two.

Summary of Revenues and Expenditures

Unrestricted revenues exceeded expenditures by \$795,035 [line 11]. The variance for each revenue source and expenditure category is described in the following text. This amount is offset by \$124,416 in restricted program variances [line 14] resulting in the total operating fund surplus of \$670,619 [line 15], which is then reduced by \$211,634 in carryforward obligations. The final result is \$458,985 in un-obligated surplus for FY 2016.

Unrestricted Revenues: \$141,844,316 [line 6]

Local Sources [line 1]

- \$902,888 in miscellaneous local revenue was received, including fees and charges to students and the public, as well as billings to other agencies, gifts and donations, rebates and refunds, and rental charges for the use of school division facilities. Funds received from these sources were less than projected by \$31,205 and eRate reimbursing funds.

Commonwealth [line 2]

- \$68,152,369 in state revenues were received including Standards of Quality (SOQ) funding, sales tax receipts, incentive funding, categorical funding, lottery funds, and some miscellaneous funds were less than budgeted by \$279,148.
- SOQ funding was less than budgeted by \$344,063 due to lower than projected enrollment.
- Sales tax funding was more than budgeted by \$71,774 due to greater sales tax collections received by the Commonwealth than was planned by the Virginia Department of Taxation.
- Medicaid revenues were greater than budgeted by \$119,961.
- All other state funding received was less than budgeted by \$126,820 – again primarily due to less than expected enrollment.

Federal Government [line 3]

- \$7,987 in unrestricted, federal program revenues were received. A small amount of funding is provided each year based on the amount of federal land in the county. There is no notable variance in this section.

Local Government and Transfers [lines 4-5]

- \$72,781,072 were received from the County's General Fund – local government dollars. This total includes the prior year encumbrance and grant obligations, as well as the current year funding support from the local governing body.

School Operating Fund – Continued

Unrestricted Expenditures: \$141,049,281 [line 10]

Instruction [line 7]

- \$105,846,588 were expended for instructional purposes and includes costs incurred for classroom instruction, student support services, library and media services, instructional support services, and school administrative offices in the areas of regular education, special education, vocational education, gifted education, and the other categories of instruction. Seventy-five percent of all expenditures are in this category. The positive variance of \$53,305 is attributable to expenditure savings throughout the schools and instructional departments.

Instructional and Administrative Technology [line 8]

- \$7,377,806 were expended for costs associated with division technology - instructional, administrative, and operational categories. Savings in vehicle fuel and employee compensation due to personnel turnover provided some funding to expand the school division's 1:1 student technology device initiative to additional grade levels.

Support Services [line 9]

- \$27,824,887 were expended for costs associated with supporting the operations of the school division, including administration, services related to students' attendance and health, transporting students, and maintaining facilities. The \$584,160 positive variance is the net of personnel and operational expenditures. The majority of this positive variance is due to residual fuel and utility savings.

Restricted program revenues and expenditures [lines 12 - 14]

Restricted Programs provide funding for specific initiatives. The majority of these revenues are based upon certain student populations or capabilities. Restricted program funding is associated with spending criteria as well as reporting criteria. The vast majority of restricted revenues come from the federal government, but a few are from state or miscellaneous sources. Restricted program revenues totaled \$5,466,549 for FY 2016, and program expenditures totaled \$5,590,965. The resulting negative balance of \$124,416 represents an amount of additional local funding toward those specific program budgets.

FY 2016 Un-obligated Surplus (Revenues in Excess of Expenditures) \$458,985 [lines 15-17]

The total surplus for FY 2016 of \$670,619 is reduced by the amount of revenue received for a special purpose, but has not yet been encumbered. These funds are considered obligations against the surplus funds, total \$211,634, and include: 1) \$128,763 for SOL Algebra Readiness, 2) \$49,228 for the Apple Federal Credit Union mentor teacher program, 3) \$31,156 for property repairs, and 4) \$2,487 for the VA Star program and website advertising. A separate appropriation request will be submitted for these amounts to be approved by the Board of Supervisors. The unobligated surplus for FY 2016 is \$458,985.

Frederick County Public Schools

School Operating Fund

Year Ended June 30, 2016

	[a] 2014-15 Actual*	[b] 2015-16 Original Budget	[c] 2015-16 Adjusted Budget	[d] 2015-16 Actual*	[e] Variance from Adj. Budget
SUMMARY					
Revenue from Local/Other Sources	\$ 1,197,652	\$ 1,056,305	\$ 1,087,324	\$ 988,752	\$ (98,573)
Revenue from the Commonwealth	\$ 68,475,796	\$ 70,040,965	\$ 69,825,620	\$ 69,264,017	\$ (561,603)
Revenue from the Federal Government	\$ 4,520,254	\$ 4,855,589	\$ 5,039,915	\$ 4,277,024	\$ (762,891)
Revenue from Local Governing Body	67,132,443	72,076,068	72,781,072	72,781,072	0
[A] TOTAL REVENUES	\$ 141,326,145	\$ 148,028,927	\$ 148,733,931	\$ 147,310,865	\$ (1,423,066)
Instruction	\$ 100,814,363	\$ 106,692,797	\$ 105,899,893	\$ 105,846,588	\$ 53,305
Instruction - Restricted Programs	5,741,021	7,072,373	7,014,141	5,590,965	1,423,175
Technology - Instructional & Administrative	7,052,237	5,871,207	7,410,851	7,377,806	33,045
Support Services	27,280,040	28,392,550	28,409,047	27,824,887	584,160
[B] TOTAL EXPENDITURES	\$ 140,887,661	\$ 148,028,927	\$ 148,733,931	\$ 146,640,246	\$ 2,093,685
* Actual fiscal year expenditures includes encumbrances					
[C] REVENUE OVER EXPENDITURES	\$ 438,484	\$ -	\$ -	\$ 670,619	
[D] Obligated Funds-Special Programs	\$ 123,737			\$ 211,634	
[E] LOCAL FUNDS UNOBLIGATED AT JUNE 30	\$ 314,747			\$ 458,985	
[F] Percentage Surplus of Total Budget	0.22%			0.31%	

Unrestricted Revenues

[1] Revenue from Local Sources	\$ 1,043,468	\$ 937,493	\$ 934,093	\$ 902,888	\$ (31,205)
[2] Revenue from Commonwealth	\$ 67,454,879	\$ 68,355,993	\$ 68,431,517	\$ 68,152,369	\$ (279,148)
a Standards of Quality (SOQ)	49,264,059	49,307,236	49,307,236	48,963,173	(344,063)
b Sales Tax	13,944,103	14,266,303	14,266,303	14,338,077	71,774
c Incentive Accounts	518,000	1,132,574	1,132,574	1,128,556	(4,018)
d Categorical	79,725	81,320	81,320	101,927	20,607
Homebound	79,725	81,320	81,320	101,927	20,607
e Lottery-Funded Programs	3,410,221	3,476,060	3,504,417	3,361,009	(143,409)
f Miscellaneous State	238,770	92,500	139,666	259,627	119,961
[3] Revenue from Federal Government	\$ 5,458	\$ 5,000	\$ 9,334	\$ 7,987	\$ (1,347)
a Miscellaneous	5,458	5,000	9,334	7,987	(1,347)
[4] Transfers/ CarryOver/ Prior Year Encumbrances	\$ 1,784,703	\$ -	\$ 705,004	\$ 705,004	\$ -
[5] Local Funds -Board of Supervisors	\$ 65,347,740	\$ 72,076,068	\$ 72,076,068	\$ 72,076,068	\$ -
[6] Total Unrestricted Revenues	\$ 135,636,248	\$ 141,374,554	\$ 142,156,016	\$ 141,844,316	\$ (311,700)

Unrestricted Expenditures

[7] Instruction	\$ 100,814,363	\$ 106,692,797	\$ 105,899,893	\$ 105,846,588	\$ 53,305
a Regular education	75,767,962	80,593,759	79,927,857	79,906,077	21,780
b Special education	15,891,719	16,604,460	16,460,271	16,449,211	11,059
c Vocational education	6,953,883	7,245,825	7,285,755	7,284,751	1,005
d Gifted education	811,686	845,081	846,505	840,579	5,926
e Other education	1,349,064	1,362,157	1,337,991	1,328,522	9,469
f Summer School	23,135	23,750	23,750	20,534	3,216
g Adult education	16,914	17,764	17,764	16,914	850
[8] Instructional & Administrative Technology	\$ 7,052,237	\$ 5,871,207	\$ 7,410,851	\$ 7,377,806	\$ 33,045
a Instructional technology	2,308,228	1,015,978	1,793,254	1,791,348	1,906
b Instructional support technology	2,802,456	3,096,787	3,208,650	3,201,994	6,656
c Administrative support technology	1,941,553	1,758,441	2,408,946	2,384,464	24,482
[9] Support Services	\$ 27,280,040	\$ 28,392,550	\$ 28,409,047	\$ 27,824,887	\$ 584,160
a Administration, Attendance & Health	5,886,193	6,387,423	6,386,250	6,316,279	69,971
b Pupil Transportation Services	8,061,763	8,638,755	8,249,665	8,122,430	127,236
c Operation and Maintenance	12,684,115	12,692,221	13,094,499	12,722,190	372,309
d Facilities	157,101	204,412	203,021	188,376	14,645
e Fund Transfers	490,869	469,739	475,612	475,612	-
[10] Unrestricted Expenditures	\$ 135,146,640	\$ 140,956,554	\$ 141,719,791	\$ 141,049,281	\$ 670,510
[11] Unrestricted Revenue Over/(Under) Expense	\$ 489,607			\$ 795,035	

	[a] 2014-15 Actual*	[b] 2015-16 Original Budget	[c] 2015-16 Adjusted Budget	[d] 2015-16 Actual*	[e] Variance from Adj. Budget
Restricted Programs					
Revenue from Local/Other Sources					
	\$ 154,184	\$ 118,812	\$ 153,231	\$ 85,864	\$ (67,368)
a	eRate Program	90,768	93,812	26,911	(65,480)
b	Emergency Planning Grant - Generator	7,661	-	-	-
c	Bridges to Success-Apple Federal CU	30,000	25,000	30,000	-
d	NOAA Grant	25,756	-	30,841	(1,888)
Revenue from Commonwealth					
	\$ 1,020,917	\$ 1,684,972	\$ 1,394,103	\$ 1,111,649	\$ (282,455)
a	Remedial Summer School	-	106,484	62,848	(50)
b	Regional Juvenile Detention Center	512,374	545,671	545,671	(2,743)
c	Special Education - In-Jail	84,020	90,000	90,000	(2,347)
d	Early Reading Intervention	242,843	242,843	242,843	(6,122)
e	SOL Algebra Readiness	117,263	117,263	119,200	-
f	Other Special State Programs	64,417	32,711	67,036	(4,687)
g	Excess Appropriation	-	550,000	266,505	(266,505)
Revenue from Federal Government					
	\$ 4,514,796	\$ 4,850,589	\$ 5,030,581	\$ 4,269,037	\$ (761,544)
a	Title I, Part A	1,470,700	1,703,071	1,716,189	(403,103)
b	Title I, Part D	68,478	65,467	82,852	(1,590)
c	Title II, Part A Improve Teacher Quality	331,187	267,006	342,137	(116,133)
d	Title III, Part A LEP	68,118	64,274	74,719	(3,903)
e	Title VI-B IDEA Regular	2,356,903	2,454,793	2,566,749	(179,213)
f	Title VI-B IDEA Preschool	41,184	41,184	41,184	42
g	Perkins Vocational	158,727	154,794	148,846	262
h	Other Miscellaneous Grants	19,500	-	-	-
i	Excess Appropriation	-	100,000	57,906	(57,906)
[12]	Total Restricted Revenues	\$ 5,689,897	\$ 6,654,373	\$ 6,577,915	\$ (1,111,367)
Restricted Program Expenditures					
a	eRate Program	85,826	93,812	97,332	70,317
b	Bridges to Success - Apple Federal CU	15,813	25,000	30,000	19,228
c	Title II, Part B NOAA Grant	23,010	-	30,841	1,235
d	Emergency Generator Grant	965	-	-	-
e	Remedial Summer School	-	228,168	160,712	(130)
f	Regional Juvenile Detention Center	506,244	545,671	545,671	9,275
g	Special Education - In-Jail	84,020	90,000	90,000	2,347
h	Early Reading Intervention	271,220	287,807	246,807	5,289
i	SOL Algebra Readiness	169,552	186,695	278,574	128,763
j	Other Special State Programs	96,297	65,696	99,231	9,780
k	Title I, Part A	1,470,700	1,703,071	1,716,189	403,103
l	Title I, Part D	106,781	105,586	115,340	1,997
m	Title II, Part A Improve Teacher Quality	331,187	267,006	342,137	116,133
n	Title III LEP	68,118	64,274	74,719	3,903
o	Title VI-B	2,356,903	2,454,793	2,566,749	179,213
p	Perkins Vocational	154,386	154,794	148,846	1,727
q	Excess Appropriation	-	800,000	470,993	470,993
[13]	Total Restricted Expenditures	\$ 5,741,021	\$ 7,072,373	\$ 7,014,141	\$ 1,423,175
[14]	Restricted Revenue Over/(Under) Expense	\$ (51,124)		\$ (124,416)	
[15]	All Revenue Over/(Under) Expense	\$ 438,484		\$ 670,619	
[16]	Obligated Funds-Special Programs	123,737		211,634	
[17]	LOCAL FUNDS UNRESTRICTED AND UNOBLIGATED AT JUNE 30	\$ 314,747		\$ 458,985	

School Nutrition Fund

The food service operation completed the FY 2016 with revenues in excess of expenditures of \$383,335, which increases the fund balance to \$1,942,843. Of this fund balance, \$272,504 is the value of inventory at year-end and is categorized as non-spendable. The School Nutrition Services Program served meals over 178 days, two days less than the budget due to inclement weather.

Even though the fund continues to realize a profit, revenue was less than expected due to a decline in the number of students buying meals and two less serving days. On average, 50 percent of the student membership participated in the food service program. Expenditures were significantly less than expected for the associated number of meals served. Equipment expenses were also less than planned.

1,166,682 lunches and 298,771 breakfasts were served throughout the 2015-2016 school year, which were 85,032 less meals than budgeted. The lunch prices for a full meal were \$2.50 for elementary, \$2.75 for middle, and \$2.75 regular lunch/\$2.85 pizza lunch for high school students. Other items were sold on an à la carte basis. The division food service operation produced an average of 14.29 meals per labor hour – 8,460 equivalent meals daily. As of June 2016, 34.6% of students were eligible for free or reduced-priced meals.

Revenue Variances:

Compared to budget, revenues were \$234,907 less than expected. The variance is the result of two main components: lunch sales and federal meal reimbursement through the National School Lunch Program.

- Lunch sales for full-priced meals were \$190,280 lower than expected. This variance is attributed to two fewer serving days and less than expected number of students participating who pay full price for meals.
- Federal subsidies were \$45,797 less than planned. This decrease in revenue reflects fewer serving days and changes in student meal participation patterns.

Expenditure Variances:

Compared to budget, expenditures were less than expected. \$1,502,573 of the total expenditure variance represents appropriation of prior year fund balance. The excess appropriation is carried forward to be used if needed. The other operational variances are the result of the following:

- Labor cost was \$259,937 less than planned. Productivity gains were realized and overtime and substitute costs were less than anticipated.
- Food and supply costs were \$200,160 less than planned. The average food cost per meal was \$1.23 for FY 2016, which was six cents less than budgeted.
- Contracted services, utilities, travel, and other miscellaneous expenses ended the year with a positive variance of \$8,439.
- Capital outlay represents the purchase of new or replacement equipment which realized a positive variance of \$149,706.

Frederick County Public Schools
School Nutrition Fund
Year Ended June 30, 2016

	[a]	[b]	[c]	[d]	[e]
	<u>Actual</u> <u>2013-2014</u>	<u>Actual</u> <u>2014-2015</u>	<u>Adjusted</u> <u>Budget</u> <u>2015-16</u>	<u>Actual</u> <u>2015-2016</u>	<u>Variance</u> <u>from</u> <u>Adj Budget</u>
[1] Beginning Balance July 1	\$ 1,202,601	\$ 1,368,808	\$ 1,502,573	\$ 1,559,508	\$ 56,935
Revenues:					
[2] Interest on Bank Deposits	\$ 2,484	\$ 2,902	\$ 2,484	\$ 4,085	\$ 1,601
[3] Type A Lunches	1,485,516	1,507,227	1,725,880	1,535,600	(190,280)
[4] Breakfast Program	89,964	102,006	116,201	120,476	4,275
[5] All Other Sales and Adults	572,743	588,632	611,835	586,691	(25,144)
[6] Other Receipts	92,356	69,146	59,396	78,444	19,048
[7] State School Food Payments	91,725	86,549	89,184	89,227	43
[8] Federal Meals Reimbursement	2,275,371	2,328,330	2,514,855	2,469,058	(45,797)
[9] Transfers From School Operating	-	24,064	4,526	5,873	1,347
[10] Total Revenues	\$ 4,610,158	\$ 4,708,855	\$ 5,124,361	\$ 4,889,454	\$ (234,907)
Total Revenues and Beginning Balance	5,812,759	6,077,663	6,626,934	6,448,962	
Expenditures:					
[11] Salaries	\$ 1,742,933	\$ 1,745,169	\$ 1,937,283	\$ 1,759,359	\$ 177,924
[12] Fringe Benefits	607,530	644,130	691,778	609,765	82,013
[13] Contractual Services	47,626	62,199	67,957	61,946	6,011
[14] Utilities, Travel and Misc	47,286	52,010	54,033	51,605	2,428
[15] Food and Supplies	1,965,778	1,945,885	2,194,962	1,994,802	200,160
[16] Capital Outlay	32,797	68,763	178,348	28,642	149,706
[17] Appropriation Fund Bal. - Prior Year	-	-	1,502,573	-	1,502,573
[18] Total Expenditures	\$ 4,443,951	\$ 4,518,155	\$ 6,626,934	\$ 4,506,119	\$ 2,120,815
[19] Revenue Over / (Under) Expenditures	\$ 166,207	\$ 190,700	\$ -	\$ 383,335	
[20] Balance June 30	<u>\$ 1,368,808</u>	<u>\$ 1,559,508</u>	<u>\$ -</u>	<u>\$ 1,942,843</u>	
[21] Balance Nonspendable - Inventory	\$ 210,365	\$ 238,947		\$ 272,504	
[22] Committed - reserve for encumbrance	\$ 25,481	\$ -		\$ -	
[23] Assigned fund balance	\$ 1,132,962	\$ 1,320,561		\$ 1,670,339	

School Textbook Fund

The textbook fund finished the year with an increase of \$637,333 resulting in a fund balance to \$1,714,833. 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.

Beginning fund balance for the School Textbook Fund was \$1,077,501. Revenues plus the beginning fund balance provide for the total available funds of \$2,340,825. For FY 2016, state funds of \$788,171 plus \$469,739 in local matching funds, and miscellaneous receipts for interest and fees totaled \$1,263,324 in revenue.

Textbook purchases were made for replacements of worn textbooks, new music textbooks for grades kindergarten through 5, new math textbooks for high school grades, and new science textbooks for high school grades. Total expenditures on textbooks and related activities equaled \$625,991 for the year – less than planned due to savings on music and science textbooks, shipping costs, consumables and stable enrollment. A small portion of the expense total is for a clerical position attributable to maintaining the textbook inventory.

The textbook fund balance increases and decreases over time as it supports the year-to-year disbursements driven by the timing of required textbook adoptions. Textbook fund balance is assigned to the next fiscal year to support required textbook adoptions.

Frederick County Public Schools
School Textbook Fund
Year Ended June 30, 2016

	[a] 2013-14 Actual	[b] 2014-15 Actual	[c] 2015-16 Budget	[d] 2015-16 Actual	[e] Variance
[1] Balance July 1	\$ 1,155,102	\$ 1,421,028	\$ 625,965	\$ 1,077,501	\$ 451,536
Revenues:					
[2] Interest on Bank Deposits	\$ 2,803	\$ 2,620	\$ 5,000	\$ 3,882	\$ (1,118)
[3] Sale of Textbooks/ Lost Fees	2,588	2,144	5,000	1,115	(3,885)
[4] Sale of Used Books		359	1,500	417	(1,083)
[5] State Reimbursements	745,103	787,033	793,340	788,171	(5,169)
[6] Transfers From Other Funds	421,529	476,198	469,739	469,739	0
[7] Total Revenues	\$ 1,172,023	\$ 1,268,354	\$ 1,274,579	\$ 1,263,324	\$ (11,255)
Expenditures:					
[8] Salaries	\$ 17,813	\$ 16,076	\$ 30,775	\$ 17,088	\$ 13,686
[9] Fringe Benefits	6,534	4,017	4,258	4,204	54
[10] Contractual Services	-	2,195	-	-	-
[11] Payments to Publishers	881,749	1,589,593	1,099,050	604,699	494,351
[12] Planned Carryforward to Next Year	-	-	766,461	-	766,461
[13] Total Expenditures	\$ 906,097	\$ 1,611,881	\$ 1,900,544	\$ 625,991	\$ 1,274,553
[14] Revenues Over / (Under) Expenditures	\$ 265,926	\$ (343,527)	\$ (625,965)	\$ 637,333	\$ 1,263,298
[15] Balance June 30	<u>\$ 1,421,028</u>	<u>\$ 1,077,501</u>	<u>\$ -</u>	<u>\$ 1,714,833</u>	
[16] Committed - reserve for encumbrance	\$ 5,557	\$ -		\$ -	
[17] Assigned fund balance	\$ 1,415,471	\$ 1,077,501		\$ 1,714,833	

School Capital Projects Fund

The school capital projects fund is a separate fund intended 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.

The beginning fund balance of \$647,957 was used to complete maintenance projects after July 1, 2015. New funding of \$4,314,747 was provided by the county for the following capital needs: fire alarm replacement at James Wood High School, division-wide building automation management systems upgrade, roof replacement at Sherando High School, HVAC upgrade at school board administration building, fire pump upgrade at Bass-Hoover Elementary School, chiller replacement at Armel Elementary School, and eight school bus replacements.

As of June 30, 2016, these projects were in various stages of planning, completion, or payment. The balance will be carried forward into FY 2017.

Some of the items listed above should be supported by a sufficient funding level in the operating fund because they are part of the larger scope of the annual operating responsibilities of the school division. Restoration of such funding in the operating budget will allow for this fund to return to the practice of using it for special projects outside the norm of the operating fund, yet also not large enough for the construction fund.

Frederick County Public Schools
School Capital Projects Fund
 Year Ended June 30, 2016

	[a]	[b]	[c]	[d]	[e]
	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Actual	Variance from Adjusted Budget
[1] Balance July 1	\$ 148,628	\$ 858,814	\$ 500,000	\$ 647,957	\$ 147,957
Revenues:					
[2] Other Receipts					
[3] Local Funds - Frederick County	\$ 800,883	\$ 542,594	\$ 4,314,747	\$ 4,314,747	\$ -
[4] Transfers from Other Funds	1,045,748	-	-	-	-
[5] Transfers- Encumbrances from prior year	-	-	166,292	-	(166,292)
Total Revenues	\$ 1,846,631	\$ 542,594	\$ 4,481,039	\$ 4,314,747	\$ (166,292)
Expenditures:					
[6] Capital Outlay	\$ 1,136,445	\$ 753,451	\$ 4,981,039	\$ 863,222	\$ 4,117,816
[7] Total Expenditures	\$ 1,136,445	\$ 753,451	\$ 4,981,039	\$ 863,222	\$ 4,117,816
[8] Fund Balance June 30	\$ 858,814	\$ 647,957	\$ -	\$ 4,099,481	
[9] Committed - reserve for encumbrance	\$ 79,205	\$ 166,292		\$ 1,332,857	
[10] Assigned fund balance	\$ 779,609	\$ 481,665		\$ 2,766,624	

Construction Fund

The active construction projects for FY 2016 were:

- construction of replacement for FCMS;
- continued design of the fourth high school;
- and design of the twelfth elementary school and Armel addition.

A project-to-date summary is shown below and is provided in a different format on the financial statement. The amounts shown in bold represent active project balances at year-end, which will be automatically re-appropriated in the next fiscal year to provide for the seamless continuation of the project.

Replacement FCMS:

Beginning project amount	\$ 49,500,000.00
Expenditures through June 30, 2016	\$(42,914,261.58)
O/S Encumbrances @ June 30, 2016	<u>\$(5,363,352.78)</u>
Remaining project balance	<u>\$ 1,222,385.64</u>

Cash received – bond proceeds	\$ 46,840,723.67
Cash received – premium proceeds	\$ 4,598,400.95
Cash received – interest earnings	\$ 80,620.92
Cash received – easement proceeds	\$ 120,000.00
Cash transferred to other projects	\$(2,108,015.62)
Cash disbursed for project	\$(38,958,795.69)
Accounts Payable @ June 30, 2016	<u>\$(3,955,465.89)</u>
Cash/A/P balance @June 30, 2016	<u>\$ 6,617,468.34</u>

Fourth High School:

Beginning project amount	\$ 6,000,000.00
Expenditures through June 30, 2016	\$(5,286,590.98)
O/S Encumbrances @ June 30, 2016	<u>\$(271,195.47)</u>
Remaining project balance	<u>\$ 442,213.55</u>

Cash received – bond proceeds	\$ 2,734,850.00
Cash received – premium proceeds	\$ 209,216.97
Cash received – interest earnings	\$ 4,733.58
Cash transferred-undesignated fund	\$ 2,500,000.00
Cash received from other projects	\$ 230,199.17
Cash disbursed for project	\$(5,220,935.98)
Accounts Payable @ June 30, 2016	<u>\$(65,655.00)</u>
Cash/A/P balance @June 30, 2016	<u>\$ 392,408.74</u>

12th Elementary School:

Beginning project amount	\$ 1,500,000.00
Expenditures through June 30, 2016	\$(242,094.50)
O/S Encumbrances @ June 30, 2016	<u>\$(1,113,818.30)</u>
Remaining project balance	<u>\$ 144,087.20</u>

Cash received – bond proceeds	\$.00
Cash received – premium proceeds	\$.00
Cash received – interest earnings	\$.00
Cash received – other sources	\$ 1,500,000.00
Cash disbursed for project	\$(180,663.00)
Accounts Payable @ June 30, 2016	<u>\$(61,431.50)</u>
Cash/A/P balance @June 30, 2016	<u>\$ 1,257,905.50</u>

Armel Additions:

Beginning project amount	\$ 500,000.00
Expenditures through June 30, 2016	\$(147,053.00)
O/S Encumbrances @ June 30, 2016	<u>\$(327,220.00)</u>
Remaining project balance	<u>\$ 25,727.00</u>

Cash received – bond proceeds	\$.00
Cash received – premium proceeds	\$.00
Cash received – interest earnings	\$.00
Cash received from other projects	\$ 500,000.00
Cash disbursed for project	\$(75,500.00)
Accounts Payable @ June 30, 2016	<u>\$(71,553.00)</u>
Cash/ A/P balance as of June 30, 2016	<u>\$ 352,947.00</u>

Frederick County Public Schools
Construction Funds
Year Ended June 30, 2016

	[a] <u>Project Budget</u>	[b] <u>Prior Years' Receipts</u>	[c] <u>2015-2016 Actual Receipts</u>	[d] <u>Cummulative Project Receipts</u>		
[1] Balance July 1			\$ 8,777,475			
Revenues:						
[2] Interest Income	\$ -	\$ 46,103	\$ 39,093	\$ 85,196		
[3] Proceeds from Bond Sale	54,300,000	22,940,574	26,635,000	49,575,574		
[4] Other Receipts	3,200,000	2,033,619	5,516,183	7,549,801		
[5] Miscellaneous	-	-	-	-		
[6] Total Revenues	\$ 57,500,000	\$ 25,020,296	\$ 32,190,276	\$ 57,210,571		
	[a]	[b]	[c]	[d]	[e]	[f]
	<u>Project Budget</u>	<u>Prior Years' Expenditures</u>	<u>2015-2016 Actual</u>	<u>Cummulative Project Expenditures</u>	<u>Outstanding Encumbrances</u>	<u>Remaining Project Balance</u>
Expenditures:						
[7] Replacement FCMS	\$ 49,500,000	\$ 12,264,430	\$ 30,649,832	\$ 42,914,262	\$ 5,363,353	\$ 1,222,386
[8] Armel Elementary Additions	500,000	-	147,053	147,053.00	327,220	25,727
[9] Twelfth Elementary School	1,500,000	-	242,095	242,095	1,113,818	144,087
[10] Fourth High School - land & design	6,000,000	3,978,391	1,308,200	5,286,591	271,195	442,214
[11] Total Expenditures	\$ 57,500,000	\$ 16,242,821	\$ 32,347,179	\$ 48,590,000	\$ 7,075,587	\$ 1,834,414
[12] Balance June 30				<u>\$ 8,620,572</u>		

Debt Service Fund

The year-end balance in the debt service fund is \$113,879. The fund balance is carried forward to offset the local share of debt service in the next fiscal year.

During the fiscal year, FCPS received \$76,264 in refinancing credits from VPSA and \$277,270 from the federal government as an interest rebate subsidy for the Qualified School Construction Bonds (QSCB) program. Additionally, \$14,626,151 was received from the county. These revenues plus the beginning fund balance was used for the principal, interest, and administrative expenses for the 35 active debt issues.

The FY 2016 principal, interest, and debt management fee payments totaled \$15,153,330. The end of year fund balance is \$113,879 and will be used toward the FY 2017 debt obligations.

A summary of the outstanding indebtedness is shown below.

Outstanding debt at June 30, 2015	\$ 108,075,406
New debt incurred during FY 2016	\$ 26,635,000 *
Principal payments on existing debt during FY 2016	<u>(\$ 10,119,992)</u>
Outstanding debt at June 30, 2016	<u>\$ 124,590,414</u>

** During FY 2016, FCPS participated in the fall 2015 and spring 2016 Virginia Public School Authority (VPSA) bond sales for \$18,535,000 and \$8,100,000 respectively. These borrowings were used to fund the construction of the replacement Frederick County Middle School.*

Frederick County Public Schools
Debt Service Fund
Year Ended June 30, 2016

	[a]	[b]	[c]	[d]	[e]
	<u>2013-14 Actual</u>	<u>2014-15 Actual</u>	<u>2015-16 Adjusted Budget</u>	<u>2015-16 Actual</u>	<u>Variance from Adjusted Budget</u>
[1] Balance July 1	\$ 20,158	\$ 922,736	\$ 273,291	\$ 287,524	\$ 14,233
Revenues:					
[2] State VPSA Credits	\$ -	\$ -	\$ 61,261	\$ 76,264	\$ 15,003
[3] Federal - QSCB	276,080	275,783	275,782	277,270	1,488
[4] Local Funds - Frederick County	14,626,151	14,626,151	14,626,151	14,626,151	-
[5] Transfers from Other Funds					
[6] Total Revenues	\$ 14,902,231	\$ 14,901,934	\$ 14,963,194	\$ 14,979,685	\$ 16,491
Expenditures:					
[7] Principal Payments	\$ 8,978,905	\$ 9,236,871	\$ 10,119,992	\$ 10,119,992	\$ -
[8] Interest Payments	3,961,150	4,718,909	5,017,439	5,017,438	0
[9] Miscellaneous	13,850	15,050	99,054	15,900	83,154
[10] Total Expenditures	\$ 12,953,905	\$ 13,970,830	\$ 15,236,485	\$ 15,153,330	\$ 83,155
[11] Transfers to Other Funds	\$ 1,045,748	\$ 1,566,316	\$ -	\$ -	
[12] Balance June 30	<u>\$ 922,736</u>	<u>\$ 287,524</u>	<u>\$ -</u>	<u>\$ 113,879</u>	
[13] Committed - reserve for encumbrance	\$ -	\$ -		\$ -	
[14] Assigned fund balance	\$ 922,736	\$ 287,524		\$ 113,879	

Insurance Reserve Fund

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

The health insurance program provided coverage for about 1,780 FCPS employees and retirees plus their dependents. The program includes three medical plan options, one vision, and one dental plan—all provided by Anthem. The three medical plan options are known as KeyCare 300, KeyCare 30, and the Health Savings Account (HSA) plan.

Column [e] shows the current year activity compared to expected and maximum levels shown in columns [c] and [d]. Medical and dental claims, affordable care act and other expenses for FY 2016 were \$18,123,265, significantly above the expected level of \$16,753,405. The insurance reserve fund year-end balance decreased by \$1,760,920 to an ending balance of \$1,878,863. The fund balance equates to just under one and a half months of claims activity. The fund balance is assigned to support future health claims.

Columns [f] and [g] provide a range of activity projected for FY 2017. Due to claims activity significantly exceeding the expected level in the FY 2016, the coverage plans offered were adjusted. A choice between two plans known as KeyCare 25 and health savings account (HSA) plan will be available to employees. Overall, the fund needs to support about \$18.9 million in expected claims for the FY 2017. It is important to maintain a fund balance sufficient to support claims which exceed the expected level.

Frederick County Public Schools
Insurance Reserve Fund
Year Ended June 30, 2016

	[a]	[b]	[c]	[d]	[e]	[f]	[g]	
	<u>Actual</u>	<u>Actual</u>	<u>Expected</u>	<u>Maximum</u>	<u>Actual</u>	<u>Expected</u>	<u>Maximum</u>	
	<u>2013-2014</u>	<u>2014-15</u>	<u>Activity</u>	<u>Claim</u>	<u>2015-16</u>	<u>Activity</u>	<u>Claim</u>	
			<u>2015-16</u>	<u>Liability</u>		<u>2016-17</u>	<u>Liability</u>	
				<u>2015-16</u>			<u>2016-17</u>	
[1] Balance July 1	\$ 2,312,491	\$ 3,622,668	\$ 3,639,783	\$ 3,639,783	\$ 3,639,783	\$ 1,878,863	\$ 1,878,863	[1]
Revenues:								
[2] Interest on Bank Deposits	\$ 11,775	\$ 12,026	\$ 11,500	\$ 11,500	\$ 15,395	\$ 11,500	\$ 11,500	[2]
[3] Health Insurance Premiums	15,616,995	16,094,732	16,290,766	16,290,766	16,345,445	18,844,116	18,884,116	[3]
[4] Donations/Grants/Other	9,254	2,865			1,505			[4]
[5] Total Revenues	\$ 15,638,024	\$ 16,109,623	\$ 16,302,266	\$ 16,302,266	\$ 16,362,345	\$ 18,855,616	\$ 18,895,616	[5]
Expenditures:								
[6] Contracted Activities	\$ 6,456	\$ 294,921	\$ 100,000	\$ 100,000	\$ 251,263	\$ 174,000	\$ 174,000	[6]
[7] Taxes & Fees		3,061			6,194			[7]
[8] Supplies	5,218	3,327			4,471			[8]
[9] Health Care Claims	13,430,301	14,788,283	15,653,405	18,001,416	16,763,280	17,681,616	20,333,858	[9]
[10] Dental Claims	885,873	1,002,916	1,000,000	1,000,000	1,098,057	1,000,000	1,000,000	[10]
[11] Total Expenditures	\$ 14,327,847	\$ 16,092,508	\$ 16,753,405	\$ 19,101,416	\$ 18,123,265	\$ 18,855,616	\$ 21,507,858	[11]
[12] Revenues Over (Under) Expenditures	\$ 1,310,177	\$ 17,115	\$ (451,139)	\$ (2,799,150)	\$ (1,760,920)	\$ -	\$ (2,612,242)	[12]
[13] Balance June 30	\$ 3,622,668	\$ 3,639,783	\$ 3,188,644	\$ 840,633	\$ 1,878,863	\$ 1,878,863	\$ (733,379)	[13]

Northwestern Regional Educational Programs (NREP) Funds

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 multiple disabled students, emotionally disabled students, autistic students, hearing impaired students, deaf/blind 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. About 250 students are served by this program.

Total revenues were \$4,709,785 and were \$221,941 less than budgeted. This amount represents a reduction in the localities' contributions due to the distribution of the FY 2015 surplus of \$218,442, as well as negative variances in interest earnings, tuition payments, and state grant funds of \$3,499. Expenditure savings of \$623,254 were realized throughout the year. The residual surplus is \$292,243, which will be credited back to the localities in FY 2017. The residual surplus was generated from vacancy and turnover savings in personnel and reduced contracted costs for autism specialization services.

The NREP textbook fund concluded the year with a fund balance of \$62,689. The fund balance is accumulated over time and is assigned to future disbursements driven by textbook adoption requirements.

Frederick County Public Schools
Northwestern Regional Educational Programs (NREP) Funds
Year Ended June 30, 2016

	[a]	[b]	[c]	[d]	[e]
	2013-14 Actual	2014-15 Actual	2015-16 Adjusted Budget	2015-16 Actual	Variance from Adj. Budget
OPERATING FUND					
Balance at July 1	\$ 54,495	\$ 220,262	\$ 327,512	\$ 218,442	\$ (109,070)
REVENUES:					
[1] Interest	\$ 1,494	\$ 1,196	\$ -	\$ 1,615	\$ 1,615
[2] Tuition	7,560	7,403	7,400	4,646	(2,754)
[3] Revenue from Commonwealth	26,000	40,078	39,818	37,458	(2,360)
[4] Revenue from Federal Government	-	-	-	-	-
[5] Local Funds -- Frederick County, Winchester City, and Clarke County	-	-	-	-	-
	<u>4,421,400</u>	<u>4,456,778</u>	<u>4,884,508</u>	<u>4,666,066</u>	<u>(218,442)</u>
[6] TOTAL REVENUES	\$ 4,456,455	\$ 4,505,455	\$ 4,931,726	\$ 4,709,785	\$ (221,941)
EXPENDITURES:					
[7] Instruction	\$ 3,493,474	\$ 3,662,691	\$ 4,047,066	\$ 3,791,549	\$ 255,518
[8] Administration, Attendance & Health	177,625	183,113	187,040	186,934	106
[9] Pupil Transportation Services	-	-	-	-	-
[10] Operations and Maintenance	544,694	584,921	620,657	580,897	39,760
[11] Food Services	-	-	-	-	-
[12] Fund Transfers/Contingency	25,000	25,000	352,512	25,000	327,512
[13] Technology	49,895	51,550	51,963	51,604	359
	<u>4,290,687</u>	<u>4,507,275</u>	<u>5,259,238</u>	<u>4,635,984</u>	<u>623,254</u>
[14] TOTAL EXPENDITURES	\$ 4,290,687	\$ 4,507,275	\$ 5,259,238	\$ 4,635,984	\$ 623,254
[15] Balance at June 30	<u>\$ 220,262</u>	<u>\$ 218,442</u>	<u>\$ -</u>	<u>\$ 292,243</u>	
[16] Committed - reserve for encumbrance	\$ -	\$ -		\$ -	
[17] Assigned fund balance	\$ 220,262	\$ 218,442		\$ 292,243	
TEXTBOOK FUND					
Balance at July 1	\$ 25	\$ 13,409	\$ 15,000	\$ 38,493	\$ 23,493
REVENUES:					
[1] Interest	\$ 48	\$ 85	\$ -	\$ 163	\$ 163
[2] Transfers from NREP Operating Fund	25,000	25,000	25,000	25,000	-
[3] TOTAL REVENUES	<u>\$ 25,048</u>	<u>\$ 25,085</u>	<u>\$ 25,000</u>	<u>\$ 25,163</u>	<u>\$ 163</u>
EXPENDITURES:					
[4] Payments for textbooks	\$ 11,664	\$ -	\$ 40,000	\$ 967	\$ 39,033
[5] TOTAL EXPENDITURES	<u>\$ 11,664</u>	<u>\$ -</u>	<u>\$ 40,000</u>	<u>\$ 967</u>	<u>\$ 39,033</u>
Balance at June 30	<u>\$ 13,409</u>	<u>\$ 38,493</u>	<u>\$ -</u>	<u>\$ 62,689</u>	
[6] Committed - reserve for encumbrance	\$ -	\$ -		\$ -	
[7] Assigned fund balance	\$ 13,409	\$ 38,493		\$ 62,689	

Consolidated Services Fund

The consolidated services fund accounts for the transaction activity associated with building services provided to county buildings and the Handley Regional Library, as well as vehicle services provided to the school division and outside agencies.

The transportation facility is located on Route 522 south and is equipped for fleet maintenance and fueling services to support the school division. Services are also provided to some county offices and departments, and volunteer fire and rescue stations. The facility operations include vehicle repairs, tire changing, washing and fueling, and inspections. The facility is staffed by heavy-duty and light-duty mechanics. Most of the service mechanics hold Automotive Service Excellence (ASE) certifications in their respective fields. Fleet services are billed to user agencies on a cost recovery basis. The charges are comprised of full recovery of all direct and indirect expenses associated with the service provided.

FY 2016 revenues totaled \$2,553,758 and expenses totaled \$2,549,416. The excess of revenues over expenditures is \$4,342 and contributes to the fund balance. The surplus was primarily due to savings realized in utilities.

Frederick County Public Schools
Consolidated Services Fund
Year Ended June 30, 2016

	[a] <u>2013-2014 Actual</u>	[b] <u>2014-15 Actual</u>	[c] <u>2015-16 Adjusted Budget</u>	[d] <u>2015-16 Actual</u>	[e] <u>Variance from Adj. Budget</u>
Balance July 1	\$ 232,220	\$ -	\$ -	\$ 359,970	
[1] Revenue:					
[2] Building Services					
Billings to Regional Library Board	\$ 5,435	\$ 7,294	\$ 4,900	\$ 5,109	\$ 209
Billings to County Government	<u>3,053</u>	<u>4,988</u>	<u>10,100</u>	<u>2,789</u>	<u>(7,311)</u>
Sub-total Building Services	\$ 8,488	\$ 12,282	\$ 15,000	\$ 7,898	\$ (7,102)
[3] Vehicle Services					
Billings to FCPS	\$ 2,714,744	\$ 2,391,844	\$2,643,872	\$ 2,148,181	\$ (495,691)
Billings to Outside Agencies	243,544	481,239	941,128	397,678	(543,450)
Other Receipts	<u>-</u>	<u>7,570</u>	<u>-</u>	<u>-</u>	<u>0</u>
Sub-total Vehicle Services	\$ 2,958,288	\$ 2,880,653	\$3,585,000	\$ 2,545,859	\$(1,039,141)
[4] Transfers from School Operating Fund	\$ 4,289	\$ -	\$ -	\$ -	\$ -
[5] Prior Year Encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -
[6] Total Receipts	\$ 2,971,065	\$ 2,892,935	\$3,600,000	\$ 2,553,758	\$(1,046,243)
[7] Expenditures:					
[8] Building Services					
County Administration Building	\$ 1,152	\$ 2,685	\$ 5,000	\$ 2,060	\$ 2,940
Bowman Regional Library	5,435	7,294	7,500	5,109	2,391
Other Agencies	<u>2,084</u>	<u>2,303</u>	<u>2,500</u>	<u>729</u>	<u>1,771</u>
Sub-total Building Services	\$ 8,671	\$ 12,282	\$ 15,000	\$ 7,898	\$ 7,102
[9] Vehicle Services					
Salaries	\$ 638,096	\$ 657,723	\$ 718,349	\$ 698,968	\$ 19,381
Fringe Benefits	229,546	224,703	239,538	221,380	18,158
Purchased Services	46,044	15,049	322,686	21,866	300,820
Other Charges	104,054	63,549	123,050	52,343	70,707
Materials and Supplies	1,870,615	1,864,810	2,181,377	1,546,960	634,417
Capital Outlay	<u>1,107</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Sub-total Vehicle Services	\$ 2,889,462	\$ 2,825,834	\$3,585,000	\$ 2,541,517	\$ 1,043,483
[10] Total Expenditures	\$ 2,898,133	\$ 2,838,116	\$3,600,000	\$ 2,549,415	\$ 1,050,585
[11] Revenues Over/ (Under) Expenditures	<u>\$ 72,932</u>	<u>\$ 54,819</u>		<u>\$ 4,342</u>	
[12] Balance June 30	<u>\$ 305,151</u>	<u>\$ 54,819</u>		<u>\$ 364,312</u>	
[13] Balance Nonspendable - Inventory	\$ 305,151	\$ 256,860		\$ 278,961	
[14] Unreserved fund balance	\$ -	\$ 103,110		\$ 85,351	

Special Grants Fund

The special grants fund is a 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. These grants may be multi-year or multi-jurisdictional grants and fall outside of the typical K-12 programs for FCPS.

FY 2016 active grants and programs include the Chain of Checks and a miscellaneous donation for the benefit of low-income students.

Frederick County Public Schools
Special Grants Fund
Year Ended June 30, 2016

	[a]	[d]	[c]	[d]
	2013-14 Actual	2014-15 Actual	2015-16 Adjusted Budget	2015-16 Actual
Balance July 1	\$ 31,113	\$ 12,471	\$ 3,403	\$ 3,403
REVENUES:				
[1] Donations and Grants	\$ 510	\$ -	\$ -	\$ -
Fees from Business & Industry	\$ -	\$ -	\$ -	\$ -
Tuition Payments from Localities	-	-	-	-
Revenue from the Commonwealth	-	-	-	-
Revenue from the Federal Government	-	-	-	-
[2] Sub-total Regional Adult Ed. Revenues	\$ -	\$ -	\$ -	\$ -
[3] Federal Grant - Teaching American History	\$ 34,040	\$ -	\$ -	\$ -
[4] TOTAL REVENUES	\$ 34,550	\$ -	\$ -	\$ -
EXPENDITURES:				
[5] Chain of Checks	\$ 7,813	\$ 8,994	\$ 12,307	\$ 3,313
[6] At Risk/Low Income	346	75	164	89
[7] Teacher of the Year	4,072			
[8] Regional Adult Education	6,290	-	-	-
[9] Teaching American History	34,671	-	-	-
[10] TOTAL EXPENDITURES	\$ 53,192	\$ 9,069	\$ 12,471	\$ 3,403
[11] Balance June 30	<u>\$ 12,471</u>	<u>\$ 3,403</u>	<u>\$ (9,069)</u>	<u>\$ -</u>

Private Purpose Funds

The school division maintains a private-purpose endowment fund and a private-purpose income fund. The endowment fund activity includes contributions and management expenses associated with the principal or corpus. The income fund activity includes miscellaneous restricted donations, interest postings, disbursements, and fund transfers. Fund balances are brought forward each year into the next fiscal period.

The fund balance at June 30, 2016, is comprised of the following:

	Private-Purpose Endowment Balance	Private-Purpose Income Fund Balance
Armstrong Foundation Scholarship	\$224,861	\$ 788
Della Stine Scholarship	\$ 13,464	\$ 92
Axalta Scholarship	N/A	\$ 0
Clyde & Alfretta M. Logan Scholarship	N/A	\$ 22,500
Bright Futures Program	N/A	\$ 10,199
Teacher of the Year	N/A	\$ 2,954
Total	\$ 238,325	\$ 36,533

Private-Purpose Endowment Funds

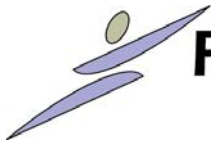
- Armstrong Foundation Scholarship Fund—This fund accounts for funds provided by the Armstrong Foundation. Earnings are used to provide scholarships to deserving students of the Frederick County, Virginia schools.
- Della Stine Scholarship—This fund accounts for funds provided by a private donor. Earnings on fund assets may be used to provide a scholarship to a deserving student who attended Dowell J. Howard Learning Center.

Private-Purpose Income Fund

- The Armstrong Foundation, Della Stine, Axalta, and Clyde and Alfretta M. Logan Scholarship Funds are used for the restricted purpose of providing scholarships to students at the three Frederick County high schools. The two endowed funds are used to support the respective annual scholarship when interest income is insufficient.
- Bright Futures is a non-profit organization that helps schools connect student needs with resources that already exist in the community. Resources can be in the form of donations of money, supplies, or time.
- The Teacher of the Year award is presented each year during convocation. The recipient receives a plaque, a ring featuring the school division's logo, a Chromebook, and a spending account to be used for instructional materials, supplies, or travel.

Frederick County Public Schools
Private Purpose Funds
Year Ended June 30, 2016

	[a]	[b]	[c]	[d]
	<u>FY14-15 Private-Purpose Endowment</u>	<u>FY14-15 Private-Purpose Income</u>	<u>FY15-16 Private-Purpose Endowment</u>	<u>FY15-16 Private-Purpose Income</u>
[1] Balance July 1	\$ 263,240	\$ 13,524	\$ 241,326	\$ 9,848
REVENUES:				
[2] Interest on Bank Accounts	\$ -	\$ 613	\$ -	\$ 755
[3] Interest on Investments	-	-	-	-
[4] Donations and Grants	-	16,117	-	57,259
[5] Transfers from Other Funds	-	-	-	3,000
[6] Investment Earnings	-	-	-	-
[7] TOTAL REVENUES	\$ -	\$ 16,730	\$ -	\$ 61,014
EXPENDITURES:				
[8] Scholarship Payments	\$ -	\$ 14,000	\$ -	\$ 9,500
[9] Other Expenses	12,533	-	-	3,556
[10] Other Operating Supplies	-	1,521	-	16,274
[11] Instructional Supplies	-	2,747	-	4,999
[12] Technology Hardware	-	2,128	-	-
[13] Transfers to Other Funds	9,381	12	3,000	-
[14] TOTAL EXPENDITURES	\$ 21,914	\$ 20,407	\$ 3,000	\$ 34,329
[15] Balance June 30	<u>\$ 241,326</u>	<u>\$ 9,848</u>	<u>\$ 238,326</u>	<u>\$ 36,533</u>




Frederick County Public Schools

... to ensure all students an excellent education

Assistant Director of Finance

cameryp@fcpsk12.net

TO: Cheryl Shiffler, Frederick County Finance Director

FROM: Patty Camery, FCPS Assistant Director of Finance 

DATE: September 8, 2016

SUBJECT: FY 2017 Budget Items for Consideration by the Board of Supervisors

At their meeting on September 6, 2016, 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 FY 2017 budget adjustments on the agenda for the County Finance Committee meeting scheduled for September 21, 2016.

Budget Adjustments for the School Operating Fund

- I. A FY 2017 budget adjustment to the school operating fund is requested for \$211,634.10, which represents funds received during FY 2016 and are to be used for their specific purposes including mentor teacher programs, algebra readiness program, and other miscellaneous purposes.
- II. The school board is requesting a FY 2017 budget adjustment to the school operating fund for \$458,984.80, which represents the total of the unobligated surplus in the school operating fund. Approval of this request will provide appropriation for funds to be spent on high priority items in the transportation and facilities services departments.

cc: David T. Sovine, Ed.D., Superintendent
Brenda G. Garton, County Administrator

County of Frederick

Year Ended June 30, 2016



In Summary, what are the County's year-end General Fund numbers?

- Actual Revenues 157,226,707
- Actual Expenditures 160,140,023

Revenue and Expenditure detail on following slides

Budgeted Revenue

	FY15 ACTUAL	FY16 BUDGETED	FY16 ACTUAL	FY15 VARIANCE
*Property Taxes	98,079,207	100,608,073	104,029,379	3,421,306
Other Local Taxes	32,314,793	31,899,849	33,733,043	1,833,194
Permits / Fees	1,856,413	1,663,682	2,264,101	600,419
Fines / Forfeitures	409,179	355,000	285,390	(69,610)
Rev. from Use of Prop.	189,871	160,420	199,252	38,832
Charges for Services	2,356,455	2,478,226	2,694,962	216,736
Miscellaneous	231,321	249,390	215,760	(33,630)
Recovered Costs	3,112,342	1,323,724	3,566,501	2,242,777
State / Fed	9,878,567	9,247,938	10,238,319	990,381
TOTALS	148,428,148	147,986,302	157,226,707	9,240,405

*Includes reimbursement for PPTRA.

Property Taxes

	FY 15 ACTUAL	FY 16 BUDGETED	FY 16 ACTUAL	FY 16 VARIANCE
Real Estate	46,468,445	48,700,823	49,292,594	591,771
Public Service	2,206,405	2,000,000	2,665,879	665,879
Personal Property	41,327,007	42,887,250	43,584,060	696,810
Machinery and Tools	6,464,875	5,500,000	6,664,254	1,164,254
Short Term Rental Tax	0	0	231,059	231,059
Penalties / Interest	1,324,331	1,200,000	1,367,624	167,624
Admin Fees - Treasurer	288,144	320,000	223,909	(96,091)
TOTALS	98,079,207	100,608,073	104,029,379	3,421,306

*Includes state reimbursement for PPTRA.

Other Local Taxes

	FY15 ACTUAL	FY16 BUDGETED	FY16 ACTUAL	FY16 VARIANCE
Sales Tax	12,190,553	13,067,339	12,941,842	(125,497)
Communications Tax	1,346,402	1,300,000	1,306,717	6,717
Utility Taxes	3,184,821	2,950,000	3,307,711	357,711
Business License	6,426,613	5,950,000	6,571,015	621,015
Motor Vehicle Decals	2,419,215	2,260,000	2,417,274	157,274
Bank Stock & Franchise	482,124	400,000	466,803	66,803
Taxes on Wills & Recordation	1,216,676	1,112,000	1,450,726	338,726
Meals & Room Taxes	5,006,479	4,817,310	5,230,863	413,553
Street Lights/Star Fort Fees	41,910	43,200	40,092	(3,108)
TOTALS	32,314,793	31,899,849	33,733,043	1,833,194

Permits / Fees

	FY15 ACTUAL	FY16 BUDGETED	FY16 ACTUAL	FY16 VARIANCE
Dog License	43,031	42,000	41,629	(371)
Land Use Application Fees	7,400	3,400	9,850	6,450
Development Review Fees	454,778	444,392	511,531	67,139
Building Permits	991,370	729,595	1,285,028	555,433
Transfer fees	2,752	2,500	3,083	583
Electrical Permits	116,657	76,185	103,505	27,320
Plumbing Permits	24,374	16,930	22,235	5,305
Mechanical Permits	79,268	50,790	116,099	65,309
Sign Permits	2,870	3,500	6,727	3,227
Fire Permits and Inspections	2,050	201,690	1,990	(199,700)
Land Disturbance Permits	119,090	92,700	153,889	61,189
2% State Fees	11,073	0	6,485	6,485
Transfer Develop. Rights	900	0	1,750	1,750
Septic Hauler/Sewage Install.	800	0	300	300
TOTALS	1,856,413	1,663,682	2,264,101	600,419

Unspent Budgeted Expenditures by category

	FY16 AMENDED			
	FY 15 ACTUAL	BUDGET	FY 16 ACTUAL	FY16 VARIANCE
Administration	9,266,031	11,283,868	10,797,524	486,344
Judicial	2,152,812	2,460,695	2,283,308	177,387
Public Safety	29,066,554	33,728,503	31,056,396	2,672,107
Public Works	3,866,484	5,223,188	4,318,992	904,196
Health / Welfare	7,405,602	8,422,956	8,005,073	417,883
Community College	56,000	56,000	56,000	0
Parks, Rec. & Cultural	5,425,379	6,548,678	6,085,794	462,884
Community Development	2,895,335	2,297,261	2,168,019	129,242
Transfers	82,661,104	99,574,959	95,368,917	4,206,042
TOTAL	142,795,301	169,596,108	160,140,023	9,456,085

Detail presented on following pages.

Budgeted Expenditures by department

ADMINISTRATION	FY16 AMENDED			
	FY15 ACTUAL	BUDGET	FY16 ACTUAL	FY16 VARIANCE
Board of Supervisors	423,668	270,930	241,179	29,751
County Administrator	691,054	784,115	775,948	8,167
County Attorney	257,516	278,915	274,657	4,258
Human Resources	325,673	406,282	382,063	24,219
Independent Auditor	63,500	66,000	63,500	2,500
Comm. of Revenue	1,217,976	1,293,950	1,267,615	26,335
Reassessment	170,510	315,422	236,908	78,514
Treasurer	1,167,360	1,352,205	1,232,118	120,087
Finance	755,044	821,166	792,559	28,607
IT /GIS	1,156,352	1,304,071	1,118,380	185,691
MIS	521,277	558,071	525,003	33,068
Other	2,271,591	3,481,697	3,592,368	(110,671)
Electoral Board	94,438	177,817	135,925	41,892
Registrar	150,072	173,227	159,301	13,926
SUBTOTAL	9,266,031	39 11,283,868	10,797,524	486,344

Budgeted Expenditures by department

JUDICIAL	FY16 AMENDED			
	FY15 ACTUAL	BUDGET	FY16 ACTUAL	FY16 VARIANCE
Circuit Court	63,431	61,300	64,766	(3,466)
Gen. District Court	15,325	28,885	19,276	9,609
J&D Court	15,400	23,950	15,332	8,618
Clerk	649,014	801,791	712,308	89,483
Law Library	10,287	12,000	11,025	975
Comm. Attorney	1,293,040	1,389,473	1,325,951	63,522
Victim Witness	106,315	143,296	134,650	8,646
SUBTOTAL	2,152,812	2,460,695	2,283,308	177,387

Budgeted Expenditures by department

PUBLIC SAFETY	FY16 AMENDED			
	FY15 ACTUAL	BUDGET	FY16 ACTUAL	FY16 VARIANCE
Sheriff	11,610,856	13,298,943	12,337,160	961,783
Vol. Fire Depts.	987,581	1,393,465	1,190,868	202,597
Ambul. / Rescue	395,029	401,859	401,859	0
Jail / Juv. Detention	5,302,907	5,513,558	5,507,633	5,925
Juvenile Court	149,980	147,976	113,988	33,988
Inspections	1,122,691	1,250,288	1,183,065	67,223
Fire & Rescue	8,262,274	10,285,566	9,090,314	1,195,252
Public Comm.	1,235,236	1,436,848	1,231,509	205,339
SUBTOTAL	29,066,554	33,728,503	31,056,396	2,672,107

Budgeted Expenditures by department

PUBLIC WORKS	FY16 AMENDED			
	FY15 ACTUAL	BUDGET	FY16 ACTUAL	FY16 VARIANCE
Road Admn.	19,987	28,500	6,444	22,056
Street Lights/Star Ft	38,120	43,200	45,517	(2,317)
Engineering	352,289	414,237	409,373	4,864
Refuse Collection	1,182,547	1,262,626	1,197,578	65,048
Refuse Disposal	330,982	423,360	399,709	23,651
Litter Control Grant	25,705	25,821	23,127	2,694
Maintenance Admn.	540,251	632,035	557,221	74,814
County Ofc. Bldg.	846,493	1,701,571	1,082,086	619,485
Animal Shelter	530,110	691,838	597,937	93,901
SUBTOTAL	3,866,484	5,223,188	4,318,992	904,196

Budgeted Expenditures by department

HEALTH/WELFARE	FY16 AMENDED			
	FY15 ACTUAL	BUDGET	FY16 ACTUAL	FY16 VARIANCE
Local Health Dept.	301,000	301,000	301,000	0
Ch. 10 Board	318,000	318,000	318,000	0
Social Services	6,225,349	7,223,956	6,796,466	427,490
Area on Aging	60,000	60,000	60,000	0
Prop. Tax Relief	501,253	520,000	529,607	(9,607)
SUBTOTAL	7,405,602	8,422,956	8,005,073	417,883

Budgeted Expenditures by department

COMMUNITY COLLEGE	FY16 AMENDED			
	FY15 ACTUAL	BUDGET	FY16 ACTUAL	FY16 VARIANCE
Community College	56,000	56,000	56,000	0
SUBTOTAL	56,000	56,000	56,000	0

PARKS, REC & CUL	FY16 AMENDED			
	FY15 ACTUAL	BUDGET	FY16 ACTUAL	FY16 VARIANCE
Parks/Rec. Admn.	607,026	1,112,054	1,026,236	85,818
Parks Maintenance	1,570,784	1,378,174	1,222,420	155,754
RecCtr/Playgrnds	1,562,262	2,136,764	2,025,414	111,350
Clearbrook Park	387,820	582,926	558,352	24,574
Sherando Park	434,822	476,095	390,707	85,388
Regional Library	862,665	862,665	862,665	0
SUBTOTAL	5,425,379	6,548,678	6,085,794	462,884

Budgeted Expenditures by department

COMMUNITY DEV	FY16 AMENDED			
	FY15 ACTUAL	BUDGET	FY16 ACTUAL	FY16 VARIANCE
Planning	1,053,978	1,125,286	1,022,402	102,884
EDC	1,569,223	875,489	872,948	2,541
Zoning Board	1,406	6,368	4,840	1,528
Building Appeals	103	550	0	550
NSV Reg. Comm.	44,085	45,301	45,301	-
Soil & Water	7,000	7,000	7,000	-
Agriculture	219,540	237,267	215,528	21,739
SUBTOTAL	2,895,335	2,297,261	2,168,019	129,242

Budgeted Expenditures by department

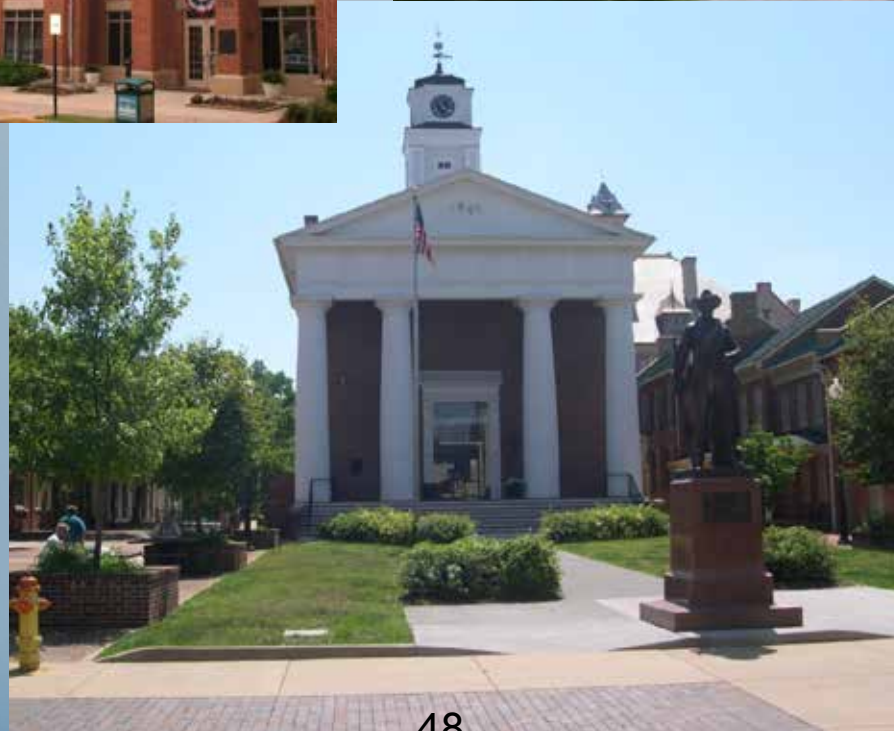
TRANSFERS	FY16 AMENDED			
	FY15 ACTUAL	BUDGET	FY16 ACTUAL	FY16 VARIANCE
Transfers /	82,661,104	99,574,959	95,368,917	4,206,042
SUBTOTAL	82,661,104	99,574,959	95,368,917	4,206,042
GRAND TOTAL	142,795,301	169,596,108	160,140,023	9,456,085

General Fund Unreserved Fund Balance

\$40.5 million

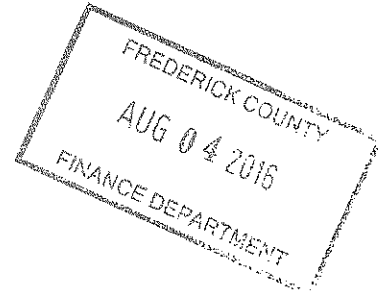
(Includes a reduction of \$3.6 million used to balance FY 2017 budget and YTD FY 2017 budget amendments.)

(Policy minimum \$26.1 million)





MEMORANDUM



TO: Cheryl Shiffler
Director of Finance

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

SUBJECT: KVB Grant; FY 16/17

DATE: July 22, 2016

Please find attached a check in the amount of \$750 which represents grant proceeds from Keep Virginia Beautiful. The grant is intended to support a new litter initiative, Walk Your Human.

I am requesting that funds be appropriated to the Litter Control (4204) budget for expenditure during the 2016/2017 fiscal year. When you determine an appropriate line item, please let me know.

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

/gmp

cc: file

Funds deposited to treasurer's code 1087.

C.S. 7/25/16

3-010-019040-0015



Order Gallery 1-800-237-2804 www.ordergallery.com

Keep Virginia Beautiful
Po Box 73503
Richmond, VA 23235

68-54-514
Date 6/23/16

1308

Pay to the Order of County of Fredericks, VA

Seven hundred fifty and 00/100 Dollars \$ 750.00

Notes 30 in \$0 currency

[Redacted area]

APR

STAR REED DESIGNS, INC.

KEEP VIRGINIA BEAUTIFUL'S 30 GRANTS IN 30 DAYS

Litter Prevention - Grants will be awarded to parks, communities, government or non-profit entities that implement programs in Virginia to reduce litter. Funding will support educational outreach materials, and clean-up events. The purpose of these grants is to support sustainable prevention and a measurable reduction of litter within Virginia's communities.

DUE: NO LATER THAN APRIL 29, 2016.

REQUEST: \$850

Please give a brief overview of your project and how it relates to the intent of the grant.

"Walk Your Human" is proposed as a new approach to raising awareness about an old, unappealing problem – the plight of litter in our community. Not only will it increase awareness, but those who accept the challenge to collect litter while walking their pet will be provided with a litter grabber, pet waste bags and even a pedometer to measure the health benefits of their walks. Walkers will also be asked to take selfies with the litter they collect using an on-line application, Litterati. Through GPS, Litterati will provide global tracking of results on its website and Face Book pages as well as Instagram. Social media influences will spark greater interest and encourage volunteerism. It is believed that the element of "Litter Selfies" will appeal to a wide audience, particularly young people, who are always looking for a new way to use their smartphones.

Please discuss your goals, implementation plan, probable results, and any partners.

"Walk Your Human" is a new approach to a long-standing problem. How do you turn complaints about litter into positive action? "Green Starts Here" is more than a slogan. It is a call to personal responsibility. How do you make sure that there's buy-in? By making the program upbeat and coupling it with the quality time spent with one's furry companion, not to mention the health benefits of walking, enjoying the outdoors, and the responsible management of pet waste to protect our waterways, the tech element adds a completely new twist that is fun while providing accountability.

Information about the program will be included on the county website, Face Book, and in the form of a brochure. Those interested in participating will receive a brochure, litter grabber, pet waste bags and pedometer, along with details about Litterati. Outreach will primarily be through local dog clubs, canine competitions, and events sponsored by the county's animal shelter, our partner.

Since "Walk Your Human" will be an innovative idea for this area, I expect it to generate media attention and create a buzz about the importance of a clean and green community. My goal is to show the community that there is much more they can do than simply complain about litter. They can be a part of the solution.

Please provide a budget for your project.

250 litter grabbers, custom -- \$300

Pet waste bags/dispenser -- \$550

300 Color Brochures -- \$250 – funded by county

250 pedometers -- \$1,000 – donated by Valley Health Systems

Staff time estimated @ \$1,475

In-kind contribution by volunteers \$324

TOTAL PROJECT BUDGET: \$3,899

You will be required to provide measurable results (i.e. number of volunteers, cigarette litter count before and after, pounds of litter removed, number of reusable bags handed out, number of plants/trees planted, etc.) in your final report. Please discuss what you will be measuring and what results you expect.

Measurements of success will be determined through number of participants who pledge to participate, on-line registration through the county's website, media exposure, and social media posts through Litterati.

Since this is a new program, I expect it to elicit enthusiasm within the community, encouraging residents to start in their own backyard, with their pet furry friend in tow, making the community greener. This program is the perfect opportunity for the county to bring its litter program, Clean Sweep, into focus and encourage greater volunteer participation locally and through the state's Adopt-a-Highway program.



MEMORANDUM

TO: Cheryl Shiffler, Director of Finance

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

SUBJECT: Carry Forward Request Fiscal Year Budget 2015/2016 to Fiscal Year Budget 2016/2017 – Partial Closure of Area 1, Phase 1, CDD Landfill

DATE: September 6, 2016

The Public Works Department would like to add the above carry forward request to the next Finance Committee meeting scheduled for Wednesday, September 21, 2016. Currently, we have not completed the Partial Closure of Area 1, Phase 1, CDD Landfill. This is an ongoing construction project.

It is anticipated that the project will be completed by December 2016. Consequently, we are requesting that all unencumbered funds for this project be carried forward and placed in the Fiscal Year 2016/2017 budget line item 12-4204-8900-01 – Site Development. Currently, an unencumbered amount of \$200,000.00 remains. Please carry this amount forward for completion of the subject project.

JCW

cc: Kris Tierney, Deputy County Administrator of Community Development
Steve Frye, Landfill Manager
File

6/30/16 bal: \$200,000

FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540/662-6168
FAX 540/504-6400

TO : Angela Whitacre, Treasurer's Office
FROM : Sheriff Lenny Millholland
SUBJECT : Donations to K-9 Program
DATE : August 23, 2016

Attached please find two checks totaling \$300.00. These checks represent donations to our K-9 division. We are requesting these amounts be posted to 10CR 3-010-018990-0006.

A copy of this memo will be forwarded to Finance for appropriation.

Thank you,

LWM/asw


Cc: Finance: appropriate to 3102-5402-000-001

C.S. 8/26/16

SHAWQUON RURITAN CLUB
 BS. 540-539-5873
 722 MINEBANK RD
 MIDDLETOWN, VA 22645-2141

1296
68-426/514

4-21-16
Date

Pay to the Order of Frederick County Sheriff's Office \$ 100.00
One hundred ~~75~~ Dollars  Security Features Details on Back


For K-9 Donation [Redacted Signature]
[Redacted Address] 1296

Harland Clark GREEN SHEPHERD™

ROBERT S WILSON 04-16
PHYLLIS J WILSON
 141 OLD MILL LN 540-303-2497
 CROSS JUNCTION, VA 22625

1008
68-251/514
08

Aug 11-2016
Date

Pay to the Order of Fred. Co. Sheriff Dept. \$ 200.00
two-hundred 00/100 Dollars  Photo Safe Deposit™ Details on Back

For Donation - K9 [Redacted Signature]
[Redacted Address]

FREDERICK COUNTY SHERIFF'S OFFICE

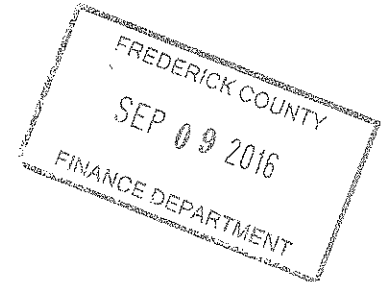


Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE
WINCHESTER, VIRGINIA 22602

540/662-6168
FAX 540/504-6400



TO : Angela Whitacre, Treasurer's Office
FROM : Sheriff Lenny Millholland
SUBJECT : Donation to DARE
DATE : September 9, 2016

Attached please find a check and letter from Barbara Shockey in reference to a donation to the department. We would ask this amount be posted to revenue line for DARE of 3010-018990-0015 (100) for the continuing education against drugs.

A copy of this memo will be sent to Finance for appropriation into our operating budget line for DARE.

Thank you.

LWM/asw

Cc: Finance - 3102-5413-000-001

C.S. 9/12/16

BARBARA A SHOCKEY
814 WINDER COURT
WINCHESTER, VA 22601

1241

69-222/522
11

9-6-16

DATE

PAY TO THE
ORDER OF

Fredrick County Sheriff's Dept.
Fifty and

\$50.00

100
DOLLARS

Security
Features
Details on
Back.

FOR

Donation for Taylor Lee Belford

[Redacted signature area]

Harland Clarke

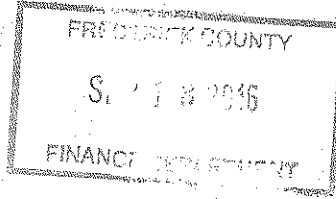


Dennis D. Linaburg
Fire Chief

COUNTY OF FREDERICK, VIRGINIA

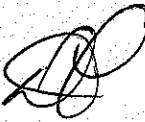
FIRE AND RESCUE DEPARTMENT

1080 Coverstone Drive
Winchester, VA 22602



MEMORANDUM

TO: Cheryl Shiffler, Director
Finance Department

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

SUBJECT: Request for Supplemental Appropriation

DATE: September 9, 2016

Attached please find a copy of Check No. 219630 received in the amount of \$4,845.85 for the auto claim dated June 27, 2016 involving Captain Smith. This amount represents the appraiser's estimate minus the \$500 deductible. The actual invoice for repairs will be paid through our line item 3505-3004-002 Repair and Maintenance – Vehicles.

At this time, I am requesting a supplemental appropriation in the amount of \$4,845.85 to our Repair and Maintenance – Vehicles line item for the repairs to the department's 2015 Chevy Tahoe.

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

/attachments

DDL:mhn

C.S. 7/28/16
3-010-018190-0001



COUNTY of FREDERICK

Jay E. Tibbs

Deputy County Administrator
for Human Services

540/665-5666
Fax 540/667-0370

E-mail:
jtibbs@fcva.us

TO: Finance Committee
FROM: Jay E. Tibbs., Deputy County Administrator for Human Services *JET*
DATE: September 7, 2016
RE: Carry Forward for Carpet Replacement Project

This is a request for a General Fund supplemental appropriation in the amount of \$31,202.77. This amount represents a carry forward request for the replacement of carpet on the third floor of the south building (i.e. County Administration, Finance, and County Attorney). The Maintenance Department utilized standing purchase order #17700 for this project. Unfortunately, a standing purchase order does not encumber the funds for the project.

Due to a variety of circumstances this project remains incomplete. The original shipment of carpet was short approximately 100 yards of carpeting. When this shortage was discovered the contractor ordered additional material; however, there was a six week lead time in order to receive the additional carpet. The carpeting has been received and installed and we are now working with the contractor to clear up defects, etc. in the installation.

We respectfully request that these funds be carried forward so we can complete the project and pay the contractor once the punch list of items is completed.

Should you have any questions, please do not hesitate to contact me..

*4304-3004-003
FY16 bal #44,117.71*

DATE September 12, 2016

TO: Cheryl Shiffler
Finance Director

FROM: Patrick Barker, CEcD
Executive Director

CC: Brenda Garton
County Administrator

RE: Supplemental Appropriation Request for 31-8102-5600-001

The Economic Development Authority (EDA) is requesting an appropriation increase to 31-8102-5600-001 for FY16-17 in the amount of \$100,000. The appropriation increase will allow us to provide the third installment for ON MINERALS (CHEMSTONE) COMPANY D/B/A CARMEUSE LIME AND STONE by Frederick County under the Performance Agreement dated July 25, 2012.

As a refresher, ON MINERALS (CHEMSTONE) COMPANY D/B/A CARMEUSE LIME AND STONE committed to expanding its manufacturing operation in Frederick County. This expansion included a \$49.2 million investment through a building expansion and new machinery and adding 25 new jobs.

The performance date for this project was June 1, 2016. The performance audit demonstrated compliance. As of May 2016, ON MINERALS (CHEMSTONE) COMPANY D/B/A CARMEUSE LIME AND STONE had invested \$61 million in new capital investment, created and maintained 36 new full time positions at an average age of \$59,838 while maintaining the 22 jobs as of June 5, 2012. In summary, they exceeded all of their performance goals.

All data on performance goals is first collected by the company, then cross checked two ways. The Frederick County Commissioner of Revenue's office is contacted to verify the status of capital investment values. Proprietary employment data is purchased by the EDA from the Virginia Employment Commission to verify status of employment goals. If necessary, on-site visits are also conducted to verify.

Thanks for your help. Please advise if additional information is required.

DATE September 12, 2016

TO: Cheryl Shiffler
Finance Director

FROM: Patrick Barker, CEcD
Executive Director

CC: Brenda Garton
County Administrator

RE: Supplemental Appropriation Request for 31-8102-5600-001

The Economic Development Authority (EDA) is requesting an appropriation increase to 31-8102-5600-001 for FY16-17 in the amount of \$100,000. The appropriation increase will allow us to provide the final installment out of four for HP HOOD LLC by Frederick County under the Performance Agreement dated January 8, 2104.

As a refresher, HP HOOD LLC committed to expanding its manufacturing operation in Frederick County. This expansion included an \$84.6 million investment through a building expansion and new machinery and adding 75 new jobs with average annual salary of \$44,080. The expansion will increase the company's ultra-high temperature production capacity.

The performance date for this project was July 31, 2016. The performance audit demonstrated compliance. As of May 2016, HP HOOD LLC had invested \$102 million in new capital investment, and created and maintained 99 new full time positions at an average wage of \$44,189. In summary, they exceeded all of their performance goals.

All data on performance goals is first collected by the company then cross checked two ways. The Frederick County Commissioner of Revenue's office is contacted to verify the status of capital investment values. Proprietary employment data is purchased by the EDA from the Virginia Employment Commission to verify status of employment goals. If necessary, on-site visits are also conducted to verify.

Thanks for your help. Please advise if additional information is required.

Frederick County Board of Supervisor's

Finance/Audit Committee Charter

I. Organization

There shall be a committee of the Board of Supervisors ("Board") of Frederick County, Virginia ("County") known as the Finance Committee ("Committee"). The Committee shall be comprised of three (3) members of the Board of Supervisors who will be appointed by the Chairman of the Board, with one appointed as Chair, three (3) citizen members as appointed by the Chairman of the Board, and two (2) non-voting liaisons: the County Treasurer and the County Commissioner of the Revenue. The Finance Director will serve as secretary of the Committee with the duties including preparing agendas and reports to the Board. This Charter shall govern the Committee with regard to its duties and responsibilities. The goal of the Committee shall be to provide oversight for all financial policies, procurement policy, financial planning, risk management, debt issuance, budget development and other fiscal related issues.

II. Purpose

The primary function of the Committee is to review matters of a financial nature including proposed changes to fiscal/procurement policies and the review and recommendation for matters of a financial nature coming forward to the Board including, but not limited to, supplemental appropriations, transfers and contracts. The Committee's primary duties and responsibilities are as follows:

- To provide to the Board means for determining the manner in which policies, programs, and resources authorized by the Board are being deployed by management consistent with the intent of the Board and in compliance with all appropriate statutes, ordinances, and directives.
- Develop and submit reports, draft policies and/or recommendations regarding audits and the finances of the County to the full Board for its consideration.
- To serve as the Audit Committee to assist the Board in carrying out its oversight responsibilities by reviewing financial information provided in the County's annual financial report.

The Committee will primarily fulfill these responsibilities by carrying out the activities enumerated in Section IV of this Charter.

III. Meetings and Quorum

The Committee shall meet monthly or more or less frequently as circumstances dictate. The Chairman of the Board, the Chair of the Committee, or a majority of the Committee members may call or cancel meetings of the Committee. The Chair of the Committee shall prepare or approve an agenda in advance of each meeting. The County Administrator and the Director(s) with the responsibilities for finance shall be invited to all meetings. Other management officials and counsel to the Board may be invited as necessary. With the exception of Directors, the Chair may excuse any non-Committee members from attendance at any meeting or portion of any meeting. A majority of the total Committee composition shall constitute a quorum for the purposes of conducting the business of the Committee.

IV. Responsibilities

The Committee shall have the following duties and responsibilities:

A. Finance

1. Review and advise the Board and senior management of the County with respect to finance initiatives, policies and procedures, including activities relating to procurement.
2. Provide direction during the preparation of the annual budget. Review the County Administrator's final budget proposal and provide recommendations to the Board with respect to those proposals including tax rates and fees.
3. Review and advise the Board on supplemental appropriation requests, transfers and change orders as dictated by policy.
4. Review the budgetary and financial implications of management's tactical and strategic plans.
5. Review periodic or interim budget and/or financial statements to ensure the County is operating within approved financial and budgetary allocations and that the County is appropriately safeguarding its financial resources.

B. Audit

1. Perform independent review and execute oversight of the financial reporting process, internal controls and independent auditors.
2. Provide a forum separate from management in which auditors and other interested parties can discuss the annual audit.
3. Meet with the external auditors during the entrance and exit conferences and at other times as needed or upon request of the external auditors. Review and approve the annual external audit engagement letter.
4. Manage the County's internal audit function including review and approval of the internal annual audit work plan, reports and recommendations. The internal auditor shall report functionally to the Chair of the committee or designee. The Committee chair, along with the County Administrator and Finance Director, shall conduct annual evaluations of the auditor's performance. The Committee Chairman shall participate in decisions regarding the appointment of the internal auditor and the acceptance of the internal audit plan.

C. Other Duties Related to Review, Reports and Improvement Procedures

1. Review and reassess annually the adequacy of this Charter, and conduct an annual self-assessment of this Committee's performance.
2. Report all meetings of the Committee to the Board on the matters discussed at each Committee meeting, as appropriate.

3. Perform any other activities consistent with this Charter, the County's goals, objectives and governing law, as the Committee or the Board deems necessary or appropriate.

Original: Adopted by Board of Supervisors 1/25/2012

Revisions:

9/9/2013: reduced Board of Supervisor representatives from four (4) to three (3)

9/29/2014: no changes

10/21/2015: no changes

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
8/1/2016	SHERIFF	COVER 911 EMPLOYEE MERIT	3102	1002	000	054	3,400.24
	PUBLIC SAFETY COMMUNICATIONS		3506	1001	000	003	(3,400.24)
8/1/2016	SHERIFF	PROMOTIONS	3102	1001	000	036	4,450.00
			3102	1002	000	088	(4,450.00)
			3102	1001	000	026	2,243.39
			3102	1002	000	026	(2,243.39)
			3102	1002	000	002	2,572.71
			3102	1002	000	026	(2,572.71)
8/15/2016	HUMAN RESOURCES	TO COVER MILAGE FOR A. HICKS	1203	3002	000	000	(93.00)
			1203	5506	000	000	93.00
8/16/2016	REFUSE COLLECTION	RECLASS CODE FOR RECYCLING CAN	4203	3004	000	003	(1,850.00)
			4203	5413	000	000	1,850.00
8/16/2016	HUMAN RESOURCES	PC REFRESH 2017	1203	5401	000	000	859.02
	COMMISSIONER OF THE REVENUE		1209	5401	000	000	7,731.18
	TREASURER		1213	5401	000	000	2,219.72
	FINANCE		1214	5401	000	000	5,005.45
	INFORMATION TECHNOLOGY		1220	5401	000	000	1,150.45
	INFORMATION TECHNOLOGY		1220	5401	000	002	1,360.70
	INFORMATION TECHNOLOGY		1220	5401	000	004	(54,486.00)
	MANAGEMENT INFORMATION SYSTEMS		1222	5401	000	000	2,721.40
	REGISTRAR		1302	5401	000	000	2,577.06
	COMMONWEALTH'S ATTORNEY		2201	5401	000	000	4,586.53
	SHERIFF		3102	5401	000	000	10,809.92
	INSPECTIONS		3401	5401	000	000	859.02
	FIRE AND RESCUE		3505	5401	000	000	2,577.06
	PUBLIC SAFETY COMMUNICATIONS		3506	5401	000	000	5,154.12
	GENERAL ENGINEERING/ADMINISTRATION		4201	5401	000	000	1,150.45
	PARKS AND RECREATION ADMINISTRATION		7101	5401	000	000	1,150.45
	PLANNING		8101	5401	000	000	3,436.08
	TRANSFERS/CONTINGENCY		9301	5890	000	000	1,137.39
8/26/2016	PARKS MAINTENANCE	ELECTRIC FOR SNOWDEN BRIDGE	7103	5101	000	000	180.00
	SHERANDO PARK		7110	5101	000	000	(180.00)
8/26/2016	PARKS MAINTENANCE	TO COMPLETE ROSE HILL PARK	7103	8900	000	000	21,200.00
	RECREATION CENTERS AND PLAYGROUNDS		7104	5412	000	000	(21,200.00)
9/6/2016	SHERIFF	PURCHASE A USED VEHICLE	3102	3004	000	002	(18,700.00)
	SHERIFF		3102	8005	000	000	18,700.00

County of Frederick
 General Fund
 August 31, 2016

ASSETS	FY17 <u>8/31/16</u>	FY16 <u>8/31/15</u>	Increase <u>(Decrease)</u>
Cash and Cash Equivalents	53,929,243.22	56,063,901.57	(2,134,658.35) *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Taxes, Commonwealth, Reimb.P/P	46,391,636.49	42,399,629.43	3,992,007.06
Streetlights	16,873.86	16,476.70	397.16
Miscellaneous Charges	40,866.84	46,059.63	(5,192.79)
Due from Fred. Co. San. Auth.	734,939.23	734,939.23	0.00
Prepaid Postage	4,143.03	2,740.20	1,402.83
GL controls (est.rev / est. exp)	<u>(7,077,772.23)</u>	<u>(8,476,900.86)</u>	<u>1,399,128.63</u> (1) Attached
TOTAL ASSETS	<u>94,041,485.44</u>	<u>90,788,400.90</u>	<u>3,253,084.54</u>
LIABILITIES			
Performance Bonds Payable	2,909,852.67	446,656.75	2,463,195.92
Taxes Collected in Advance	104,069.86	196,174.53	(92,104.67) *B
Deferred Revenue	<u>46,442,031.26</u>	<u>42,456,861.23</u>	<u>3,985,170.03</u> *C
TOTAL LIABILITIES	49,455,953.79	43,099,692.51	6,356,261.28
EQUITY			
Fund Balance			
Reserved:			
Encumbrance School	0.00	(581,267.27)	581,267.27 *D
Encumbrance General Fund	880,736.75	723,446.20	157,290.55 (2) Attached
Conservation Easement	4,779.85	4,779.85	0.00
Peg Grant	205,675.38	137,071.75	68,603.63
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 Fees	312,512.63	269,039.57	43,473.06
Historical Markers	17,368.96	17,322.25	46.71
Animal Shelter	335,530.02	335,530.02	0.00
Proffers	3,610,003.96	5,042,419.80	(1,432,415.84) (3) Attached
Parks Reserve	9,810.01	0.00	9,810.01
E-Summons Funds	103,763.75	38,816.25	64,947.50
VDOT Revenue Sharing	436,270.00	436,270.00	0.00
Undesignated Adjusted Fund Balance	<u>37,840,070.66</u>	<u>40,436,270.29</u>	<u>(2,596,199.63)</u> (4) Attached
TOTAL EQUITY	<u>44,585,531.65</u>	<u>47,688,708.39</u>	<u>(3,103,176.74)</u>
TOTAL LIAB. & EQUITY	<u>94,041,485.44</u>	<u>90,788,400.90</u>	<u>3,253,084.54</u>

NOTES:

- *A Cash decrease can mainly be attributed to a decrease in fund balance.
- *B Prepayment of taxes.
- *C Deferred revenue includes taxes receivable, street lights, misc.charges,dog tags, and motor vehicle registration fees.
- *D The FY17 School encumbrance entry from FY16 has been transferred.

BALANCE SHEET

(1) GL Controls	FY17	FY16	Inc/(Decrease)
Est.Revenue	159,808,756	147,542,644	12,266,112
Appropriations	(69,849,005)	(63,720,264)	(6,128,741)
Est.Tr.to Other fds	(97,918,260)	(93,022,727)	(4,895,533)
Encumbrances	880,737	723,446	157,291
	(7,077,772)	(8,476,901)	1,399,129

(2) General Fund Purchase Orders @8/31/16

DEPARTMENT	Amount	
Animal Shelter	41,726.00	(12) Double Stack Cat Condos W/Bases
Clerk	5,590.00	Conservation&Preservation of (3) Books
Commonwealth's Attorney	7,195.00	Konica Minolta Copier & Scanner
County Office Buildings	9,749.10	Access Controls
	33,768.00	Tracer System HVAC Controls
	41,080.00	Parking Lot Repair/Cty.Adm.Bldg.&Bowman Library
	124,849.00	(2)Roof Top Units /Heat Pump Replacements
	25,655.07	Security Camera
Fire & Rescue	9,336.00	(1) Washer/Extractor
	7,209.00	Training Equipment & Supplies
	2,545.00	Hazmat Shower(FEMA)
	5,478.25	Badges, Emblems,Patches, etc.
	64,827.60	Uniforms
	4,497.00	(60)Stream Lights(LED)
	7,807.00	Portable Gear Dryer
	4,850.00	(2) 40' Cargo Containers
	2,969.67	(33) Window 10 Tablets
	8,309.30	Textbooks for Training
General District Court	2,732.80	(14) Mesh Back Chairs
	5,139.00	(3)Video Docket PC's w/Monitors
General Fund Departments	40,685.58	PC Refresh 2017
	14,202.20	(56) Microsoft Licenses
IT	2,524.00	Unified Licensing
Parks	49,792.00	Sierra Restroom Building
	9,640.00	Rose Hill Electrical Project
	54,200.00	Kubota Tractor
	15,047.00	Laminated Wood Shelter Rose Hill Park
	6,655.00	Bri-Mar Dump Trailer
	4,565.49	Lumber/Clearbrook Park Roof
Refuse Collection	9,225.00	30 Yard Recycling Can
Public Safety	4,877.40	HVAC Unit
Registrar	7,131.31	Optical Scan Voting Machine
Sheriff	6,164.50	Ammunition
	5,649.98	Body Armor
	78,837.00	(3) 2016 Police Interceptor
	109,880.50	(3)Chevy Tahoe's
	4,032.00	Uniforms
	22,947.50	(5)Genrac Laptop's W/Docking Stations &Adaptors
	16,000.00	2016 Chevy Malibu
Treasurer	3,367.50	Envelopes
Total	880,736.75	

(3)Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance @8/31/16	953,404.62	535,958.54	470,228.70	1,650,412.10	3,610,003.96

Designated Other Projects Detail

Administration	256,929.10	
Bridges	2,500.00	
Historic Preservation	126,000.00	12/11/14 Board Action designated \$50,000 for final debt payment
Library	134,968.00	on the Huntsberry property.
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	
Sheriff	57,950.00	
Solid Waste	12,000.00	
Stop Lights	52,445.00	
BPG Properties/Rt.11 Corridor	330,000.00	
Blackburn Rezoning	452,745.00	
Clearbrook Bus.Ctr.Rezoning	2,500.00	
Total	1,650,412.10	

Other Proffers@8/31/16

(4) Fund Balance Adjusted	
Ending Balance 8/31/16	40,797,284.49
Revenue 8/16	10,384,257.07
Expenditures 8/16	(11,946,501.51)
Transfers 8/16	(1,394,969.39)
8/16 Fund Balance Adjusted	37,840,070.66

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 August 31, 2016

REVENUES:	<u>Appropriated</u>	FY17 8/31/16 <u>Actual</u>	FY16 8/31/15 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	109,067,433.00	4,024,945.26	3,594,867.68	430,077.58 (1)
Other local taxes	34,831,980.00	1,178,647.23	1,038,981.42	139,665.81 (2)
Permits & Privilege fees	1,283,923.00	386,661.32	412,828.95	(26,167.63) (3)
Revenue from use of money and property	159,359.00	70,818.70	47,995.21	22,823.49 (4)
Charges for Services	2,710,296.00	484,180.71	407,038.66	77,142.05
Miscellaneous	490,082.00	108,644.68	10,943.94	97,700.74
Recovered Costs	1,567,516.00	162,701.66	111,891.77	50,809.89 (5)
Proffers		370,228.64	382,279.09	(12,050.45) (5)
Intergovernmental:				
Commonwealth	9,662,167.00	3,590,953.87	3,611,595.20	(20,641.33) (6)
Federal	36,000.00	6,475.00	10,612.69	(4,137.69) (7)
Transfers	.	0.00	0.00	0.00
TOTAL REVENUES	159,808,756.00	10,384,257.07	9,629,034.61	755,222.46
 EXPENDITURES:				
General Administration	10,636,956.18	2,844,967.67	1,423,567.31	1,421,400.36
Judicial Administration	2,622,683.47	383,134.34	350,954.13	32,180.21
Public Safety	33,354,052.91	5,434,475.93	5,079,408.64	355,067.29
Public Works	5,194,482.90	472,810.64	494,654.11	(21,843.47)
Health and Welfare	8,700,921.00	1,370,563.40	1,297,438.29	73,125.11
Education	78,819.00	19,704.75	14,000.00	5,704.75
Parks, Recreation, Culture	6,408,086.15	1,211,428.94	1,110,231.06	101,197.88
Community Development	1,965,491.14	209,415.84	201,942.74	7,473.10
TOTAL EXPENDITURES	68,961,492.75	11,946,501.51	9,972,196.28	1,974,305.23 (8)
 OTHER FINANCING SOURCES (USES):				
Operating transfers from / to	98,805,772.23	1,394,969.39	1,030,165.96	364,803.43 (9)
Excess (deficiency)of revenues & other sources over expenditures & other uses	(7,958,508.98)	(2,957,213.83)	(1,373,327.63)	1,583,886.20
Fund Balance per General Ledger		40,797,284.49	41,809,597.92	(1,012,313.43)
Fund Balance Adjusted to reflect Income Statement 8/31/16		37,840,070.66	40,436,270.29	(2,596,199.63)

(1)General Property Taxes	FY17	FY16	Increase/Decrease
Real Estate Taxes	1,360,234	1,306,260	53,974
Personal Property	2,545,243	2,169,171	376,072
Penalties and Interest	66,918	53,592	13,326
Credit Card Chgs./Delinq.Advertising	(24,725)	(20,134)	(4,591)
Adm.Fees For Liens&Distress	77,275	85,979	(8,704)
	4,024,945	3,594,868	430,077

(2) Other Local Taxes

Communications Sales Tax	-	174.10	(174.10)
Utility Taxes	193,977.81	252,404.84	(58,427.03)
Business Licenses	179,174.68	132,174.80	46,999.88
Auto Rental Tax	19,409.23	9,342.88	10,066.35
Motor Vehicle Licenses Fees	44,517.15	30,223.30	14,293.85
Recordation Taxes	315,235.86	267,823.46	47,412.40
Meals Tax	373,563.88	310,525.88	63,038.00
Lodging Tax	51,811.12	35,620.94	16,190.18
Street Lights	897.50	390.36	507.14
Star Fort Fees	60.00	300.86	(240.86)
Total	1,178,647.23	1,038,981.42	139,665.81

(3)Permits&Privileges

Dog Licenses	12,291.00	1,850.00	10,441.00
Transfer Fees	648.00	588.60	59.40
Development Review Fees	49,657.00	85,088.54	(35,431.54)
Building Permits	253,219.40	218,481.40	34,738.00
2% State Fees	5,705.92	9,345.41	(3,639.49)
Electrical Permits	16,827.00	28,674.00	(11,847.00)
Plumbing Permits	7,529.00	5,319.00	2,210.00
Mechanical Permits	9,546.00	36,659.00	(27,113.00)
Sign Permits	975.00	900.00	75.00
Blasting Permits	60.00	60.00	-
Land Disturbance Permits	30,003.00	25,863.00	4,140.00
Transfer Development Rights	200.00	-	200.00
Total	386,661.32	412,828.95	(26,167.63)

(4) Revenue from use of

Money	69,657.50	36,003.52	33,653.98
Property	1,161.20	11,991.69	(10,830.49)
Total	70,818.70	47,995.21	22,823.49

(5) Recovered Costs	FY17	FY16	Increase/Decrease
	8/31/2016	8/31/2015	
Worker's Comp	200.00	250.00	(50.00)
Recovered Costs-IT/GIS	-	313.98	(313.98)
Recovered Cost Fire Companies	27,209.00	-	27,209.00
Reimbursement Circuit Court	1,766.29	2,482.27	(715.98)
Reimb.Public Works/Planning Clean Up	-	570.00	(570.00)
Clarke County Container Fees	20,959.95	18,466.27	2,493.68
City of Winchester Container Fees	13,789.61	13,469.60	320.01
Refuse Disposal Fees	26,186.72	19,333.91	6,852.81
Recycling Revenue	18,474.58	7,836.60	10,637.98
Fire & Rescue Merchandise(Resale)	-	1,050.00	(1,050.00)
Container Fees Bowman Library	291.76	437.64	(145.88)
Litter-Thon/Keep VA Beautiful Grant	750.00	500.00	250.00
Restitution Victim Witness	3,799.50	3,171.00	628.50
Reimb.of Expenses Gen.District Court	5,749.62	3,469.99	2,279.63
Reimb.Task Force	7,679.95	11,161.44	(3,481.49)
Sign Deposits Planning	-	(50.00)	50.00
Comcast PEG Grant	20,434.00	17,879.40	2,554.60
Fire School Programs	14,035.00	8,120.00	5,915.00
Clerks Reimbursement to County	1,375.68	2,418.09	(1,042.41)
Sheriff Reimbursement	-	1,011.58	(1,011.58)
Subtotal Recovered Costs	162,701.66	111,891.77	50,809.89
Proffer-Other	-	157,500.46	(157,500.46) *1
Lynnhaven	13,513.24	-	13,513.24
Proffer Redbud Run	32,270.00	19,362.00	12,908.00
Proffer Canter Estates	20,439.85	12,263.91	8,175.94
Proffer Village at Harvest Ridge	4,617.00	3,078.00	1,539.00
Proffer Southern Hills	29,460.00	-	29,460.00
Proffer Snowden Bridge	103,895.55	108,498.72	(4,603.17)
Proffer Meadows Edge Racey Tract	161,152.00	80,576.00	80,576.00
Cedar Meadows	4,881.00	-	4,881.00
Proffer Westbury Commons	-	1,000.00	(1,000.00)
Subtotal Proffers	370,228.64	382,279.09	(12,050.45)
Grand Total	532,930.30	494,170.86	38,759.44

*1 Transportation Costs for Blackburn Commerce Ctr.& Clearbrook Business Ctr.

(6) Commonwealth Revenue	8/31/16	8/31/15	
	FY17	FY16	Increase/Decrease
Motor Vehicle Carriers Tax	18,955.14	37,180.73	(18,225.59)
Mobile Home Titling Tax	30,435.00	29,477.94	957.06
Recordation Taxes	102,748.29	81,547.51	21,200.78
P/P State Reimbursement	2,610,611.27	2,610,611.35	(0.08)
Shared Expenses Comm.Atty.	37,661.30	36,708.00	953.30
Shared Expenses Sheriff	124,265.63	166,142.91	(41,877.28)
Shared Expenses Comm.of Rev.	15,846.33	16,641.68	(795.35)
Shared Expenses Treasurer	10,537.44	11,477.17	(939.73)
Shared Expenses Clerk	32,920.22	28,272.36	4,647.86
Public Assistance Grants	531,951.16	494,996.41	36,954.75
DMV Grant Funding	5,098.06	5,462.99	(364.93)
JJC Grant Juvenile Justice	32,090.00	32,090.00	-
Rent/Lease Payments	31,569.74	49,283.74	(17,714.00)
Wireless 911 Grant	5,506.81	5,410.75	96.06
State Forfeited Asset Funds	757.48	6,291.66	(5,534.18)
Total	3,590,953.87	3,611,595.20	(20,641.33)

County of Frederick

General Fund

August 31, 2016

(7) Federal Revenue	FY17	FY16	Increase/Decrease
Federal Forfeited Assets	6,475.00	10,612.69	(4,137.69)
Total	6,475.00	10,612.69	(4,137.69)

(8) Expenditures

Expenditures increased \$1,974,305.23. **General Administration** increased \$1,421,400.36 and includes the timing of the Comprehensive Services Fund transfer for \$1,263,458 due to projected increase of expenses. Funds were not transferred until January in the previous year. **Public Safety** increased \$355,067.29 and reflects an increase of \$69,803 for contributions to fire companies to assist with purchase of a ladder truck, response unit and squad truck supplements through proffer contributions and designated fire company capital. Additionally, the local contribution to the Jail increased \$49,153.50, overtime for the Sheriff's office increased \$23,706.74 and overtime for Fire and Rescue increased \$44,048.73. The Transfers increased \$364,803.43. See chart below:

(9) Transfers Increased \$364,803.43	FY17	FY16	Increase/Decrease
Transfer to School Operating	903,813.48	581,267.27	322,546.21 *1
Transfer to Debt Service County	155,182.51	151,387.95	3,794.56
Operational Transfers	335,973.40	297,510.74	38,462.66 *2
Total	1,394,969.39	1,030,165.96	364,803.43

*1 Increase in FY17 School Operating Fund Transfer

*2 Timing of Insurance Charge Outs

County of Frederick
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER
 August 31, 2016

ASSETS	FY2017 <u>8/31/16</u>	FY2016 <u>8/31/15</u>	Increase <u>(Decrease)</u>
Cash	6,846,245.71	5,940,834.89	905,410.82 *1
GL controls(est.rev/est.exp)	<u>(731,328.31)</u>	<u>(645,911.60)</u>	<u>(85,416.71)</u>
TOTAL ASSETS	<u>6,114,917.40</u>	<u>5,294,923.29</u>	<u>819,994.11</u>
LIABILITIES			
Accrued Operating Reserve Costs	<u>2,395,005.00</u>	<u>2,258,904.00</u>	<u>136,101.00</u>
TOTAL LIABILITIES	<u>2,395,005.00</u>	<u>2,258,904.00</u>	<u>136,101.00</u>
EQUITY			
Fund Balance Reserved			
Encumbrances Undesignated	44,800.69	132,240.74	(87,440.05)
Fund Balance	<u>3,675,111.71</u>	<u>2,903,778.55</u>	<u>771,333.16</u> *2
TOTAL EQUITY	<u>3,719,912.40</u>	<u>3,036,019.29</u>	<u>683,893.11</u>
TOTAL LIABILITY & EQUITY	<u>6,114,917.40</u>	<u>5,294,923.29</u>	<u>819,994.11</u>

NOTES:

*1 Cash increased \$905,410.82. Refer to the following page for comparative statement of revenues and expenditures and changes in fund balance.

*2 Fund balance increased \$771,333.16. The beginning balance was \$3,860,407.45 and includes adjusting entries, budget controls for FY17(\$746,029.00), and the year to date revenue less the expenditures of \$560,733.26.

Current Unrecorded Accounts Receivable-	<u>FY2017</u>
Prisoner Billing:	31,049.49
Compensation Board Reimbursement 8/16	<u>458,631.69</u>
Total	489,681.18

County of Frederick
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balance
 8/31/16

FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER

REVENUES:	<u>Appropriated</u>	FY2017 8/31/16 <u>Actual</u>	FY2016 8/31/2015 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Probation	-	36.14	20.77	15.37
Supervision Fees	38,896.00	5,311.63	5,310.50	1.13
Drug Testing Fees	1,000.00	-	-	-
Work Release Fees	414,868.00	30,917.35	25,449.49	5,467.86
Federal Bureau Of Prisons	0.00	396.00	0.00	396.00
Local Contributions	6,988,314.00	1,747,078.50	1,623,776.50	123,302.00
Miscellaneous	6,500.00	13,882.91	626.77	13,256.14
Phone Commissions	420,000.00	0.00	0.00	0.00
Food & Staff Reimbursement	112,000.00	4,249.72	0.00	4,249.72
Elec.Monitoring Part.Fees	85,000.00	9,165.37	6,062.77	3,102.60
Share of Jail Cost Commonwealth	1,250,000.00	0.00	0.00	0.00
Medical & Health Reimb.	75,000.00	5,500.67	7,604.47	(2,103.80)
Shared Expenses CFW Jail	5,200,000.00	361,135.75	391,202.33	(30,066.58)
State Grants	276,233.00	0.00	0.00	0.00
Local Offender Probation	247,636.00	0.00	0.00	0.00
Bond Proceeds	0.00	2,196.76	0.00	2,196.76
Transfer From General Fund	5,299,912.00	1,324,978.00	1,275,824.50	49,153.50
TOTAL REVENUES	20,415,359.00	3,504,848.80	3,335,878.10	168,970.70
EXPENDITURES:	21,191,488.00	2,944,115.54	2,916,524.09	27,591.45
Excess(Deficiency)of revenues over expenditures		560,733.26	419,354.01	141,379.25
FUND BALANCE PER GENERAL LEDGER		3,114,378.45	2,484,424.54	629,953.91
Fund Balance Adjusted To Reflect Income Statement 8/31/16		3,675,111.71	2,903,778.55	771,333.16

County of Frederick
Fund 12 Landfill
August 31,2016

ASSETS	FY2017 <u>8/31/16</u>	FY2016 <u>8/31/15</u>	Increase <u>(Decrease)</u>
Cash	33,920,460.33	32,130,780.72	1,789,679.61
Receivables:			
Accounts Receivable			
Fees	744,247.55	662,914.47	81,333.08 *1
Accounts Receivable Other	0.00	(566.13)	566.13
Allow.Uncollectible Fees	(84,000.00)	(84,000.00)	0.00
Fixed Assets	44,899,611.07	43,682,208.64	1,217,402.43
Accumulated Depreciation	(26,818,616.30)	(25,115,864.21)	(1,702,752.09)
GL controls(est.rev/est.exp)	<u>(412,188.15)</u>	<u>(647,034.70)</u>	<u>234,846.55</u>
TOTAL ASSETS	<u>52,249,514.50</u>	<u>50,628,438.79</u>	<u>1,621,075.71</u>
LIABILITIES			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	191,362.47	191,362.47	0.00
Accrued Remediation Costs	12,516,507.64	12,233,415.93	283,091.71 *2
Retainage Payable	0.00	9,244.62	(9,244.62)
Deferred Revenue Misc.Charges	<u>0.00</u>	<u>(566.13)</u>	<u>566.13</u>
TOTAL LIABILITIES	<u>12,707,870.11</u>	<u>12,433,456.89</u>	<u>274,413.22</u>
EQUITY			
Fund Balance			
Reserved:			
Encumbrances	1,863,016.25	84,435.30	1,778,580.95 *3
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
Undesignated			
Fund Balance	<u>27,820,186.14</u>	<u>28,252,104.60</u>	<u>(431,918.46) *4</u>
TOTAL EQUITY	<u>39,541,644.39</u>	<u>38,194,981.90</u>	<u>1,346,662.49</u>
TOTAL LIABILITY AND EQUITY	<u>52,249,514.50</u>	<u>50,628,438.79</u>	<u>1,621,075.71</u>

NOTES:

*1 Landfill receivables increased \$81,333.08. Landfill fees at 8/16 were \$589,436.39 compared to \$493,931.11 at 8/15 for an increase of \$95,505.28. Delinquent fees at 8/16 were \$150,471.49 compared to \$166,126.00 at 8/15 for a decrease of \$15,654.51.

*2 Remediation increased \$283,090.71 and includes \$252,368.00 for post closure and \$30,723.71 interest.

*3 The encumbrance balance increased \$1,778,580.95 and includes \$1,184,483.80 for CDD Landfill partial closure of Area 1, Phase 1, \$651,874.00 for a 2016 Cat 826 K compactor, and a 2017 Ford F150 for \$26,658.45.

*4 Fund balance decreased \$431,918.46. The beginning balance was \$28,103,613.68 and includes adjusting entries, budget controls for FY17(\$645,965.00), and year to date revenue less expenditures of \$362,537.46.

Note that FY16 budget controls (\$75,138.00) compared to FY17(\$645,965) for a difference of \$570,827.00 reduction in fund balance.

County of Frederick
 Comparative Statement of Revenue, Expenditures
 and Changes in Fund Balance
 August 31, 2016

FUND 12 LANDFILL REVENUES	<u>Appropriated</u>	<u>FY17 8/31/16 Actual</u>	<u>FY16 8/31/15 Actual</u>	<u>YTD Actual Variance</u>
Credit Card Charges	0.00	440.78	381.04	59.74
Interest on Bank Deposits	60,000.00	2,564.84	2,470.14	94.70
Salvage and Surplus	0.00	22,062.00	20,597.80	1,464.20
Sanitary Landfill Fees	5,516,450.00	959,721.65	916,360.83	43,360.82
Charges to County	0.00	84,767.58	71,622.32	13,145.26
Charges to Winchester	0.00	20,877.08	22,527.60	(1,650.52)
Tire Recycling	120,000.00	15,165.16	17,689.93	(2,524.77)
Reg. Recycling Electronics	66,000.00	10,882.00	8,836.00	2,046.00
Greenhouse Gas Credit Sales	10,000.00	0.00	0.00	0.00
Miscellaneous	60,000.00	0.00	0.00	0.00
Wheel Recycling	70,000.00	0.00	0.00	0.00
Charges for RTOP	0.00	0.00	0.00	0.00
Renewable Energy Credits	116,262.00	41,293.36	22,451.80	18,841.56
Landfill Gas To Electricity	370,758.00	66,461.94	69,904.65	(3,442.71)
Waste Oil Recycling		0.00	1,169.82	(1,169.82)
State Reimbursement Tire Operation	0.00	0.00	0.00	0.00
TOTAL REVENUES	6,389,470.00	1,224,236.39	1,154,011.93	70,224.46
Operating Expenditures	5,520,435.02	416,943.33	377,027.34	39,915.99
Capital Expenditures	3,144,239.38	444,755.60	656,618.75	(211,863.15)
TOTAL Expenditures	8,664,674.40	861,698.93	1,033,646.09	(171,947.16)
Excess(deficiency)of revenue over expenditures		362,537.46	120,365.84	242,171.62
Fund Balance Per General Ledger		27,457,648.68	28,131,738.76	(674,090.08)
FUND BALANCE ADJUSTED		27,820,186.14	28,252,104.60	(431,918.46)

County of Frederick, VA
Report on Unreserved Fund Balance
September 15, 2016

Unreserved Fund Balance, Beginning of Year, July 1, 2016 **44,322,798**

Prior Year Funding & Carryforward Amounts

C/F Clearbrook Convenience Site	(35,000)	
C/F capital contingency	(2,366,365)	
School encumbrances	(903,813)	
C/F Fire Company Capital	(218,002)	
Adjust PEG grant reserves	3,523	
C/F Rose Hill project	(13,163)	
C/F Sherando Park master plan	(4,112)	
C/F Data center refresh lease	(108,032)	
C/F Abbott grant	(514)	
		(3,645,478)

Other Funding / Adjustments

Victim Witness	7,241	
COR refund - General Motors	(6,308)	
COR refund - Walmart	(3,812)	
COR refund - Andres Godinez Jr.	(2,978)	
COR refund - Interstate Resuce	(9,267)	
COR refund - Toyota Lease	(3,477)	
Airport Capital budget	(157,333)	
		(175,935)

Fund Balance, September 15, 2016 **40,501,385**

PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	\$ TOTAL \$	APPRVD BY	FO Description
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21688	009711	CALDWELL & SANIMYER INC	4026-012260-8800-000-003-	8/07/2014	6,199,898.00			CONSTRUCTION OF NEW ROUND HILL
21688	009711	CALDWELL & SANIMYER INC	4026-012260-8800-000-003-	10/07/2014	369,930.23-			
21688	009711	CALDWELL & SANIMYER INC	4026-012260-8800-000-003-	11/07/2014	385,912.79-			
21688	009711	CALDWELL & SANIMYER INC	4026-012260-8800-000-003-	11/17/2014	4,683.71			RELOCATION OF EXISTING SVBC
21688	009711	CALDWELL & SANIMYER INC	4026-012260-8800-000-003-	11/17/2014	53,329.23			INSTALL MULTIPLE UTILITY
21688	009711	CALDWELL & SANIMYER INC	4026-012260-8800-000-003-	12/10/2014	357,379.82-			
21688	009711	CALDWELL & SANIMYER INC	4026-012260-8800-000-003-	1/27/2015	519,121.62-			
21688	009711	CALDWELL & SANIMYER INC	4026-012260-8800-000-003-	1/28/2015	2,364.74			ADD'L WORK REQUIRED
21688	009711	CALDWELL & SANIMYER INC	4026-012260-8800-000-003-	2/20/2015	492,502.50-			
21688	009711	CALDWELL & SANIMYER INC	4026-012260-8800-000-003-	3/20/2015	180,871.07-			
21688	009711	CALDWELL & SANIMYER INC	4026-012260-8800-000-003-	4/22/2015	296,802.59-			
21688	009711	CALDWELL & SANIMYER INC	4026-012260-8800-000-003-	5/18/2015	3,539.00			REMOVAL OF EXIST PHONE LINE
21688	009711	CALDWELL & SANIMYER INC	4026-012260-8800-000-003-	5/22/2015	263,958.95-			
21688	009711	CALDWELL & SANIMYER INC	4026-012260-8800-000-003-	5/26/2015	9,547.14			UPGRADE SPINNING WHEEL LN
21688	009711	CALDWELL & SANIMYER INC	4026-012260-8800-000-003-	5/27/2015	14,560.81			CHG DR HREWRE, ADD'L WIRING
21688	009711	CALDWELL & SANIMYER INC	4026-012260-8800-000-003-	5/27/2015	.00			EXTEND CONTRACT DATE
21688	009711	CALDWELL & SANIMYER INC	4026-012260-8800-000-003-	6/16/2015	28,689.47			ELEC SERV ENTRANCE CHG
21688	009711	CALDWELL & SANIMYER INC	4026-012260-8800-000-003-	6/16/2015	5,077.49			AID ELEC HOIST & TROLLEY BEAM
21688	009711	CALDWELL & SANIMYER INC	4026-012260-8800-000-003-	6/16/2015	346.40			REL DOUBLE DRS & NEW FRAME
21688	009711	CALDWELL & SANIMYER INC	4026-012260-8800-000-003-	6/24/2015	685,140.52-			
21688	009711	CALDWELL & SANIMYER INC	4026-012260-8800-000-003-	7/24/2015	213,229.07-			
21688	009711	CALDWELL & SANIMYER INC	4026-012260-8800-000-003-	8/17/2015	4,901.50			RADIO MAST AND WEATHERHEAD
21688	009711	CALDWELL & SANIMYER INC	4026-012260-8800-000-003-	8/17/2015	.00			GAS APPLIANCE & ANSUL VALVE
21688	009711	CALDWELL & SANIMYER INC	4026-012260-8800-000-003-	8/17/2015	4,709.68			HOSE RACK AT HOSE TOWER
21688	009711	CALDWELL & SANIMYER INC	4026-012260-8800-000-003-	8/17/2015	470.92-			HOSE TOWER LADDER AT CATWALK
21688	009711	CALDWELL & SANIMYER INC	4026-012260-8800-000-003-	8/17/2015	.00			CONCRETE DECK SUPPORT
21688	009711	CALDWELL & SANIMYER INC	4026-012260-8800-000-003-	8/25/2015	427,725.82-			
21688	009711	CALDWELL & SANIMYER INC	4026-012260-8800-000-003-	9/11/2015	.00			EXTEND SUBSTANTIAL COMPL. DATE
21688	009711	CALDWELL & SANIMYER INC	4026-012260-8800-000-003-	10/08/2015	572,506.67-			
21688	009711	CALDWELL & SANIMYER INC	4026-012260-8800-000-003-	10/21/2015	10,586.54			REV CONDUIT RUN-TOWER
21688	009711	CALDWELL & SANIMYER INC	4026-012260-8800-000-003-	10/21/2015	7,533.56			IT MEETING REV
21688	009711	CALDWELL & SANIMYER INC	4026-012260-8800-000-003-	10/21/2015	14,654.83			MECH/PLMB PERMIT MCD
21688	009711	CALDWELL & SANIMYER INC	4026-012260-8800-000-003-	10/21/2015	2,189.30			KITCHEN EQUIP REV
21688	009711	CALDWELL & SANIMYER INC	4026-012260-8800-000-003-	10/22/2015	324,114.59-			
21688	009711	CALDWELL & SANIMYER INC	4026-012260-8800-000-003-	12/23/2015	400,025.57-			
21688	009711	CALDWELL & SANIMYER INC	4026-012260-8800-000-003-	1/27/2016	127,558.30-			
21688	009711	CALDWELL & SANIMYER INC	4026-012260-8800-000-003-	2/08/2016	254,012.14-	495,348.23		

						495,348.23 *		
21691	005006	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-073-	8/19/2014	425,000.00			CONSTRUCTION PHASE SOUTH APRON
21691	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-073-	10/07/2014	33,839.72-			
21691	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-073-	11/07/2014	16,110.31-			
21691	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-073-	11/21/2014	44,806.56-			
21691	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-073-	12/11/2014	39,132.31-			
21691	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-073-	1/27/2015	34,557.33-			
21691	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-073-	2/20/2015	8,057.82-			
21691	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-073-	3/20/2015	6,074.43-			
21691	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-073-	4/22/2015	2,426.96-			
21691	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-073-	5/22/2015	3,614.70-			
21691	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-073-	6/24/2015	18,014.21-			
21691	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-073-	7/24/2015	42,820.66-			
21691	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-073-	8/25/2015	54,510.51-			
21691	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-073-	9/24/2015	21,292.64-			
21691	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-073-	10/22/2015	20,175.19-			
21691	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-073-	11/24/2015	5,932.55-			

PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	\$ TOTAL \$	APPRVD BY	PO Description
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21691	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-073-	12/23/2015	12,160.23-			
21691	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-073-	1/27/2016	12,669.46-			
21691	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-073-	5/09/2016	13,057.50-			
21691	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-073-	6/27/2016	18,944.35-			
21691	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-073-	6/27/2016	16,802.56-	.00		

						.00 *		
21711	005006	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-041-	9/19/2014	181,206.00			ENVIRONMENTAL ASSESSMENT
21711	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-041-	11/07/2014	6,850.47-			
21711	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-041-	11/21/2014	5,894.64-			
21711	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-041-	12/11/2014	6,055.13-			
21711	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-041-	1/27/2015	4,212.65-			
21711	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-041-	2/20/2015	6,395.47-			
21711	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-041-	3/20/2015	5,046.00-			
21711	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-041-	4/22/2015	5,062.03-			
21711	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-041-	5/22/2015	5,046.00-			
21711	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-041-	6/24/2015	5,046.00-			
21711	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-041-	7/24/2015	4,205.00-			
21711	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-041-	8/25/2015	15,742.99-			
21711	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-041-	9/24/2015	15,155.35-			
21711	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-041-	10/22/2015	9,464.50-			
21711	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-041-	11/24/2015	4,212.09-			
21711	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-041-	3/24/2016	6,005.96-			
21711	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-041-	5/20/2016	2,957.50-	73,854.22		

						73,854.22 *		
21781	009067	ELECTRONIC SYSTEMS INC	4026-012260-8800-000-003-	5/12/2015	37,975.95			CISCO SYSTEM & ASSOC SERVICES
21781	009067	ELECTRONIC SYSTEMS INC	4026-012260-8800-000-003-	7/22/2015	28,202.95-			
21781	009067	ELECTRONIC SYSTEMS INC	4026-012260-8800-000-003-	4/20/2016	8,200.00-	1,573.00		

						1,573.00 *		
21810	005039	TOWN POLICE SUPPLY	4010-031020-5410-000-001-	6/19/2015	18,600.00			TACTICAL BALLISTIC VESTS
21810	005039	TOWN POLICE SUPPLY	4010-031020-5410-000-001-	6/19/2015	11,495.52			ARMOR PLATE
21810	005039	TOWN POLICE SUPPLY	4010-031020-5410-000-001-	6/21/2016	30,095.52-	.00		

						.00 *		
21824	008568	ATLANTIC TACTICAL INC	4011-033010-5409-000-000-	7/29/2015	12,035.00			40 CALIBER FMJ AMMUNITION
21824	008568	ATLANTIC TACTICAL INC	4011-033010-5409-000-000-	7/29/2015	229.06			12 GAUGE 00 BUCKSHOT
21824	008568	ATLANTIC TACTICAL INC	4011-033010-5409-000-000-	7/29/2015	250.38			12 GAUGE RIFLED SLUGS
21824	008568	ATLANTIC TACTICAL INC	4011-033010-5409-000-000-	11/20/2015	12,285.38-			
21824	008568	ATLANTIC TACTICAL INC	4011-033010-5409-000-000-	6/21/2016	229.06-	.00		

						.00 *		
21847	003799	SIGNET SCREEN PRINTING &	4010-071040-5410-000-000-	9/11/2015	3,797.50			ZOMBIE 5K T-SHIRT
21847	003799	SIGNET SCREEN PRINTING &	4010-071040-5410-000-000-	9/11/2015	6,360.00			THANKSGIVING 5K SHIRT
21847	003799	SIGNET SCREEN PRINTING &	4010-071040-5410-000-000-	9/11/2015	13,275.00			VOLLEYBALL/BASKETBALL T-SHIRT
21847	003799	SIGNET SCREEN PRINTING &	4010-071040-5410-000-000-	9/11/2015	1,904.00			YOUTH TRIATHON T-SHIRT

PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	\$ TOTAL \$	APPRVD BY	PO Description
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21847	003799	SIGNET SCREEN PRINTING &	4010-071040-5410-000-000-	11/20/2015	5,414.20-			
21847	003799	SIGNET SCREEN PRINTING &	4010-071040-5410-000-000-	1/21/2016	4,354.65-			
21847	003799	SIGNET SCREEN PRINTING &	4010-071040-5410-000-000-	3/23/2016	7,832.55-	7,735.10		

						7,735.10 *		
21854	005006	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-069-	10/15/2015	263,200.00			CONSTRUCT NORTHSIDE CONNECTOR
21854	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-069-	11/09/2015	63,796.08-			
21854	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-069-	2/23/2016	42,240.13-			
21854	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-069-	3/24/2016	49,536.00-			
21854	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-069-	4/20/2016	50,111.79-			
21854	003802	DELTA AIRPORT CONSULTANTS	4085-081030-8801-000-069-	6/27/2016	25,901.20-	31,614.80		

						31,614.80 *		
21866	006771	GANCE ENTERPRISES INC	4010-035060-3004-000-001-	11/30/2015	5,719.04			REPAIR BROWN LANE SITE
21866	006771	GANCE ENTERPRISES INC	4010-035060-3004-000-001-	11/30/2015	4,554.04			REPAIR TASKER RD SITE
21866	006771	GANCE ENTERPRISES INC	4010-035060-3004-000-001-	6/21/2016	5,719.04-			
21866	006771	GANCE ENTERPRISES INC	4010-035060-3004-000-001-	6/21/2016	4,554.04-	.00		

						.00 *		
21871	005205	GALLS LLC	4010-031020-5410-000-000-	12/18/2015	8,475.00			BODY ARMOR
21871	005205	GALLS LLC	4010-031020-5410-000-000-	3/23/2016	3,014.00-			
21871	005205	GALLS LLC	4010-031020-5410-000-000-	6/21/2016	5,650.00-			
21871	005205	GALLS LLC	4010-031020-5410-000-000-	6/21/2016	189.00	.00		

						.00 *		
21879	009764	ALL A BOARD INC	4026-012260-8800-000-003-	2/02/2016	6,633.00			BUNKROOM FURNITURE
21879	009764	ALL A BOARD INC	4026-012260-8800-000-003-	2/02/2016	1,084.00	7,717.00		SHIPPING & HANDLING

						7,717.00 *		
21880	000247	PIPER OFFICE SUPPLY INC	4026-012260-8800-000-003-	2/02/2016	21,561.50			OFFICE FURNITURE
21880	000247	PIPER OFFICE SUPPLY INC	4026-012260-8800-000-003-	2/02/2016	.00	21,561.50		DELIVERY & INSTALLATION

						21,561.50 *		
21882	003868	PERRY ENGINEERING CO INC	4027-012270-5413-000-009-	2/05/2016	7,099,000.00			IEB #2015-06C
21882	003868	PERRY ENGINEERING CO INC	4027-012270-5413-000-009-	4/20/2016	817,339.28-			Snowden Bridge
21882	003868	PERRY ENGINEERING CO INC	4027-012270-5413-000-009-	5/20/2016	559,303.87-			
21882	003868	PERRY ENGINEERING CO INC	4027-012270-5413-000-009-	6/27/2016	694,991.07-	5,027,365.78		

						5,027,365.78 *		
21883	007667	TELETRONIC INC	4026-012260-8800-000-003-	2/05/2016	31,243.84	31,243.84		FIRE STATION ALERTING SYSTEM

						31,243.84 *		

PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	\$ TOTAL \$	APPRVD BY	PO Description
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21884	009791	SMITH-MIDLAND CORPORATION	4010-071030-8900-000-000-	2/05/2016	49,792.00	49,792.00		SIERRA RESTROOM BUILDING

						49,792.00 *		
21886	005969	EK CONNECTED SOLUTIONS	4026-012260-8800-000-003-	2/12/2016	9,988.99			ACCESS CONTROL SYSTEM
21886	005969	EK CONNECTED SOLUTIONS	4026-012260-8800-000-003-	2/12/2016	7,572.62			ACCESS CONTROL
21886	005969	EK CONNECTED SOLUTIONS	4026-012260-8800-000-003-	4/20/2016	3,496.14-			
21886	005969	EK CONNECTED SOLUTIONS	4026-012260-8800-000-003-	4/20/2016	2,650.41-	11,415.06		

						11,415.06 *		
21888	009801	KEITH BARBER CONSTRUCTION	4010-071030-8900-000-000-	2/25/2016	159,475.00			ROSE HILL PARK REC & ACCESS
21888	009801	KEITH BARBER CONSTRUCTION	4010-071030-8900-000-000-	5/03/2016	4,868.15			ADD PIPE & GRADE DITCH
21888	009801	KEITH BARBER CONSTRUCTION	4010-071030-8900-000-000-	6/01/2016	11,000.00	175,343.15		1719 LF TPR & CHIP SEAL

						175,343.15 *		
21890	007019	COMMERCIAL LAUNDRY EQUIP	4026-012260-8800-000-003-	3/02/2016	8,227.00			MODEL RM3040 EXTRACTOR
21890	007019	COMMERCIAL LAUNDRY EQUIP	4026-012260-8800-000-003-	3/02/2016	.00	8,227.00		PRICE INCLUDES DELIVERY

						8,227.00 *		
21892	007032	ENVIRO WORLD CORPORATION	4010-042030-5413-000-000-	3/14/2016	4,600.00			RAIN BARRELS
21892	007032	ENVIRO WORLD CORPORATION	4010-042030-5413-000-000-	3/14/2016	1,050.00			COMPOST BIN
21892	007032	ENVIRO WORLD CORPORATION	4010-042030-5413-000-000-	3/14/2016	60.00			COMPOST THERMOMETER
21892	007032	ENVIRO WORLD CORPORATION	4010-042030-5413-000-000-	3/14/2016	50.00			COMPOST TURNER
21892	007032	ENVIRO WORLD CORPORATION	4010-042030-5413-000-000-	3/14/2016	520.00			SHIPPING
21892	007032	ENVIRO WORLD CORPORATION	4010-042030-5413-000-000-	6/08/2016	6,116.00-			
21892	007032	ENVIRO WORLD CORPORATION	4010-042030-5413-000-000-	6/08/2016	164.00-	.00		

						.00 *		
21893	008568	ATLANTIC TACTICAL INC	4010-031020-5409-000-000-	3/14/2016	6,164.50			RA223M (200 RDS EA) OF 69 GR .
21893	008568	ATLANTIC TACTICAL INC	4010-031020-5409-000-000-	3/14/2016	2,442.40			RA40TA (500 RDS EA) 165 GR .40
21893	008568	ATLANTIC TACTICAL INC	4010-031020-5409-000-000-	3/14/2016	16,849.00			USA40SN (500 RDS) 165 GR .40
21893	008568	ATLANTIC TACTICAL INC	4010-031020-5409-000-000-	5/20/2016	19,291.40-	6,164.50		

						6,164.50 *		
21902	003900	LANDSCAPE SUPPLY INC	4010-071030-5403-000-000-	3/25/2016	520.00			DUPLEX
21902	003900	LANDSCAPE SUPPLY INC	4010-071030-5403-000-000-	3/25/2016	127.50			6 IRON
21902	003900	LANDSCAPE SUPPLY INC	4010-071030-5403-000-000-	3/25/2016	710.00			SPEEDZONE
21902	003900	LANDSCAPE SUPPLY INC	4010-071030-5403-000-000-	3/25/2016	396.00			QUINCLORAC DF
21902	003900	LANDSCAPE SUPPLY INC	4010-071030-5403-000-000-	3/25/2016	4,896.00			ARENA 30 LB.
21902	003900	LANDSCAPE SUPPLY INC	4010-071030-5403-000-000-	3/25/2016	1,412.60			LEBANON 50 LB. 16-0-8 43% MESA
21902	003900	LANDSCAPE SUPPLY INC	4010-071030-5403-000-000-	3/25/2016	1,355.25			FERTILIZE 24-0-12 W/SULFATE
21902	003900	LANDSCAPE SUPPLY INC	4010-071030-5403-000-000-	6/21/2016	9,417.35-	.00		

						.00 *		

PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	\$ TOTAL \$	APPRVD BY	PO Description
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21904	002411	SHEEHY FORD	4010-031020-5409-000-000-	3/25/2016	18,970.00			weapon racks
21904	002411	SHEEHY FORD	4010-031020-5409-000-000-	3/25/2016	1,260.00			PART NUMBER SC-917-B
21904	002411	SHEEHY FORD	4010-031020-5409-000-000-	3/25/2016	675.00			INSTALLATION/LABOR
21904	002411	SHEEHY FORD	4010-031020-5409-000-000-	3/25/2016	160.00			SHIPPING
21904	005802	SHEEHY FORD OF RICHMOND	4010-031020-5409-000-000-	4/22/2016	19,645.00-			MISCELLANEOUS SUPPLIES
21904	002411	SHEEHY FORD	4010-031020-5409-000-000-	6/21/2016	1,420.00-	.00		

						.00 *		
21908	007019	COMMERCIAL LAUNDRY EQUIP	4010-035050-8009-000-000-	3/30/2016	28,008.00	28,008.00		CONTINENTAL WASHER EXTRACTOR

						28,008.00 *		
21911	009825	BASIC RENT A CAR CO INC	4010-031020-8005-000-000-	4/04/2016	41,320.00			2015 CHRYSLER VAN
21911	009825	BASIC RENT A CAR CO INC	4010-031020-8005-000-000-	5/16/2016	41,320.00-			2015 CHRYSLER VAN
21911	009825	BASIC RENT A CAR CO INC	4010-031020-8005-000-000-	5/16/2016	17,700.00			2015 FORD TRANSIT CONNECT XLIT
21911	009825	BASIC RENT A CAR CO INC	4010-031020-8005-000-000-	5/16/2016	23,620.00			2016 CHRYSLER TOWN & COUNTRY
21911	009825	BASIC RENT A CAR CO INC	4010-031020-8005-000-000-	6/08/2016	41,320.00-	.00		

						.00 *		
21912	005205	GALLS LLC	4010-031020-5410-000-000-	4/06/2016	14,125.00			BP747V BLK CIM 00
21912	005205	GALLS LLC	4010-031020-5410-000-000-	4/06/2016	409.60			TAILORED ARMOR CARRIER
21912	005205	GALLS LLC	4010-031020-5410-000-000-	4/06/2016	204.80			TAILORED ARMOR CARRIER
21912	005205	GALLS LLC	4010-031020-5410-000-000-	4/06/2016	249.48			R20D CARRIER
21912	005205	GALLS LLC	4010-031020-5410-000-000-	4/06/2016	525.00	15,513.88		CUSTOM MADE HONOR GUARD BLOUSE

						15,513.88 *		
21913	000023	B-K OFFICE SUPPLY INC	4010-081010-5401-000-000-	4/06/2016	3,030.50			OFFICE FURNITURE
21913	000023	B-K OFFICE SUPPLY INC	4010-081010-5401-000-000-	6/21/2016	252.00-			
21913	000023	B-K OFFICE SUPPLY INC	4010-081010-5401-000-000-	6/21/2016	917.00-			
21913	000023	B-K OFFICE SUPPLY INC	4010-081010-5401-000-000-	6/21/2016	1,861.50-	.00		
21913	000023	B-K OFFICE SUPPLY INC	4010-081010-5401-000-001-	4/06/2016	730.00			DRAFTING TABLE AND BASE
21913	000023	B-K OFFICE SUPPLY INC	4010-081010-5401-000-001-	6/21/2016	730.00-	.00		

						.00 *		
21914	008709	TRISTAR METALS INC	4010-043050-5413-000-000-	4/08/2016	8,968.00			DOUBLE STACK SS CAT CONDO
21914	008709	TRISTAR METALS INC	4010-043050-5413-000-000-	4/08/2016	600.00			STAINLESS STEEL CUSTOM BACK
21914	008709	TRISTAR METALS INC	4010-043050-5413-000-000-	4/08/2016	3,400.00			STAINLESS STEEL CABINET BASES
21914	008709	TRISTAR METALS INC	4010-043050-5413-000-000-	4/08/2016	648.00-			DISCOUNT
21914	008709	TRISTAR METALS INC	4010-043050-5413-000-000-	4/08/2016	1,695.00	14,015.00		SHIPPING AND HANDLING

						14,015.00 *		
21915	005259	NEOPOST USA INC	4010-012130-8001-000-000-	4/08/2016	40,357.00	40,357.00		HASLER DS-16 HP INSERIER

						40,357.00 *		

PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	\$ TOTAL \$	APPRVD BY	PO Description
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21916	003540	VALLEY DRILLING CORP	4010-071030-8900-000-000-	4/12/2016	5,423.00			WELL INSTALLATION
21916	003540	VALLEY DRILLING CORP	4010-071030-8900-000-000-	6/21/2016	3,422.00-			
21916	003540	VALLEY DRILLING CORP	4010-071030-8900-000-000-	6/21/2016	2,001.00-	.00		

						.00 *		
21918	004429	ISCO INDUSTRIES LLC	4012-042040-8006-000-000-	4/20/2016	7,623.86			FUSION MACHINE W/ATTACHMENTS
21918	004429	ISCO INDUSTRIES LLC	4012-042040-8006-000-000-	6/21/2016	7,623.86-	.00		

						.00 *		
21919	006899	KOFILE PRESERVATION INC	4010-021060-3006-000-000-	4/25/2016	5,590.00	5,590.00		CONSERVATION & PRESERVATION

						5,590.00 *		
21920	005768	ELECTION SYSTEMS &	4010-013010-8001-000-000-	4/25/2016	7,131.31	7,131.31		OPTICAL SCAN VOTING MACHINE

						7,131.31 *		
21921	009906	CAPITOL OFFICE SOLUTIONS	4010-012200-8007-000-002-	4/26/2016	8,950.00	8,950.00		HP DESIGNJET T930 MFP

						8,950.00 *		
21922	005802	SHEEHY FORD OF RICHMOND	4010-031020-8005-000-000-	4/26/2016	78,837.00	78,837.00		2016 POLICE INTERCEPTOR (3)

						78,837.00 *		
21923	002668	R K CHEVROLET INC	4010-031020-8005-000-000-	5/03/2016	73,218.00			2016 4WD CHEVY TAHOE
21923	002668	R K CHEVROLET INC	4010-031020-8005-000-000-	5/03/2016	36,662.50	109,880.50		2016 4WD CHEVY TAHOE

						109,880.50 *		
21924	005824	VAISALA INC	4085-081030-8801-000-043-	5/03/2016	1,472.00			HMP155 KIT FOR AWOS V-D
21924	005824	VAISALA INC	4085-081030-8801-000-043-	5/03/2016	4,730.00			VHF RADIO UPGRADE AWOS V-D
21924	005824	VAISALA INC	4085-081030-8801-000-043-	5/03/2016	100.00	6,302.00		FREIGHT CHARGES

						6,302.00 *		
21925	000390	MOTOROLA SOLUTIONS INC	4010-031020-5409-000-000-	5/03/2016	18,678.54	18,678.54		APX6500 VHF/ACCESSORIES

						18,678.54 *		
21926	005267	HETZER INC C WILLIAM	4012-042040-8900-000-001-	5/06/2016	2,125,770.00			CLD LANDFILL
21926	005267	HETZER INC C WILLIAM	4012-042040-8900-000-001-	6/27/2016	263,768.82-	1,862,001.18		

						1,862,001.18 *		

PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	\$ TOTAL \$	APPRVD BY	PO Description
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21927	009851	EQUIPMENT MANAGEMENT	4010-035050-5605-000-002-	5/06/2016	1,975.00			hazmat showers
21927	009851	EQUIPMENT MANAGEMENT	4010-035050-5605-000-002-	5/06/2016	140.00			EMC.FEMA 112A
21927	009851	EQUIPMENT MANAGEMENT	4010-035050-5605-000-002-	5/06/2016	305.00			EMC.FEMA PK
21927	009851	EQUIPMENT MANAGEMENT	4010-035050-5605-000-002-	5/06/2016	125.00			EMC.ESC.103
21927	009851	EQUIPMENT MANAGEMENT	4010-035050-5605-000-002-	5/06/2016	.00	2,545.00		FREIGHT
						-----		PER QUOTE SUBMITTED
						2,545.00 *		
21928	008709	TRISTAR METALS INC	4010-043050-5413-000-000-	5/16/2016	26,904.00			DOUBLE STACK SS CAT CONDO
21928	008709	TRISTAR METALS INC	4010-043050-5413-000-000-	5/16/2016	1,176.00			PVC VENTILATION PIPE
21928	008709	TRISTAR METALS INC	4010-043050-5413-000-000-	5/16/2016	1,800.00			STAINLESS STEEL BACK
21928	008709	TRISTAR METALS INC	4010-043050-5413-000-000-	5/16/2016	10,200.00			BASE CABINET UNIT
21928	008709	TRISTAR METALS INC	4010-043050-5413-000-000-	5/16/2016	2,004.00			SALES DISCOUNT
21928	008709	TRISTAR METALS INC	4010-043050-5413-000-000-	5/16/2016	3,200.00			SHIPPING AND HANDLING
21928	008709	TRISTAR METALS INC	4010-043050-5413-000-000-	5/16/2016	450.00	41,726.00		LIFT GATE

						41,726.00 *		
21929	000625	CONSOLIDATED ELECTRIC	4010-071030-8900-000-000-	5/16/2016	9,640.00	9,640.00		ROSE HILL ELECTRICAL PROJECT

						9,640.00 *		
21930	007374	EMERSON NETWORK POWER	4010-012220-8007-000-000-	5/16/2016	8,317.43	8,317.43		TAC# 1376520 40XEMERSYS HX300
						-----		battery backup
						8,317.43 *		
21931	006275	CONFEDERATE CONTRACTOR	4010-022010-5413-000-007-	5/16/2016	5,300.00			BUILD WALL TO CREATE OFFICE
21931	006275	CONFEDERATE CONTRACTOR	4010-022010-5413-000-007-	6/07/2016	2,650.00	2,650.00		

						2,650.00 *		
21932	009924	DEHAVENS BACKHOE SERVICE	4010-071030-8900-000-000-	5/16/2016	13,750.00			ROSE HILL SEPTIC SYS/FOUNDATIO
21932	009924	DEHAVENS BACKHOE SERVICE	4010-071030-8900-000-000-	6/27/2016	800.00			COMPLETE TRAIL TO RESTROOM
21932	009924	DEHAVENS BACKHOE SERVICE	4010-071030-8900-000-000-	6/27/2016	11,475.00	3,075.00		

						3,075.00 *		
21933	005769	MUNICIPAL EMERGENCY SERVI	4010-035050-5605-000-002-	5/19/2016	864.00			AV 3000 HT KEVLAR HEADNET
21933	005769	MUNICIPAL EMERGENCY SERVI	4010-035050-5605-000-002-	5/19/2016	3,168.00			AV 3000 HT KEVLAR HEADNET
21933	005769	MUNICIPAL EMERGENCY SERVI	4010-035050-5605-000-002-	5/19/2016	864.00			AV 3000 HT KEVLAR HEADNET
21933	005769	MUNICIPAL EMERGENCY SERVI	4010-035050-5605-000-002-	5/19/2016	50.00	4,946.00		SHIPPING & HANDLING

						4,946.00 *		
21934	009197	HENRY SCHEIN INC	4010-035050-5404-000-000-	5/20/2016	2,188.00			PEDIATRIC INTUBATION TRAINER
21934	009197	HENRY SCHEIN INC	4010-035050-5404-000-000-	5/20/2016	1,138.00			INFANT AIRWAY MANAGEMENT
21934	009197	HENRY SCHEIN INC	4010-035050-5404-000-000-	5/20/2016	923.96			NEONATAL INTUBATION TRAINER
21934	009197	HENRY SCHEIN INC	4010-035050-5404-000-000-	5/20/2016	.00	4,249.96		EVA001_QQ213679_RESP_1

						4,249.96 *		

PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	\$ TOTAL \$	APPRVD BY	PO Description
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21935	009934	POCKET NURSE	4010-035050-5404-000-000-	5/20/2016	2,138.00			NG TUBE AND TRACH CARE
21935	009934	POCKET NURSE	4010-035050-5404-000-000-	5/20/2016	399.96			HUMERUS INTRACASSEOUS
21935	009934	POCKET NURSE	4010-035050-5404-000-000-	5/20/2016	.00	2,537.96		PRICE PER EVA

						2,537.96 *		
21936	002497	TURF EQUIPMENT & SUPPLY	4010-071090-8001-000-000-	5/20/2016	61,416.80			TORO GROUNDSMASTER 4100D MOWER
21936	002497	TURF EQUIPMENT & SUPPLY	4010-071090-8001-000-000-	6/23/2016	61,416.80-	.00		

						.00 *		
21937	000625	CONSOLIDATED ELECTRIC	4010-071100-3004-000-003-	5/20/2016	6,712.00	6,712.00		REPLACE 60' LIGHT POLE

						6,712.00 *		
21938	009906	CAPITOL OFFICE SOLUTIONS	4010-012200-8007-000-002-	5/26/2016	17,614.00	17,614.00		T3500 MULTIFUNCTIONAL &ADD CNS

						17,614.00 *		
21939	003799	SIGNET SCREEN PRINTING &	4010-031020-5413-000-001-	5/27/2016	3,171.38			DARE SHIRTS
21939	003799	SIGNET SCREEN PRINTING &	4010-031020-5413-000-001-	5/27/2016	64.60	3,235.98		DARE SHIRTS

						3,235.98 *		
21940	009944	KING TRAINING INNOVATIONS	4010-035050-5413-000-000-	5/27/2016	4,900.00			KING CEILING PROP
21940	009944	KING TRAINING INNOVATIONS	4010-035050-5413-000-000-	5/27/2016	695.00			REBAR CUTTING ATTACHMENT
21940	009944	KING TRAINING INNOVATIONS	4010-035050-5413-000-000-	5/27/2016	375.96	5,970.96		SHIPPING GROUND TRUCK

						5,970.96 *		
21941	005603	PERFORMANCE TRAINING	4010-035050-5411-000-000-	5/27/2016	4,881.00	4,881.00		TEST BANK UPDATES

						4,881.00 *		
21942	009948	RENNERS AUTO SALES LLC	4010-035050-5408-000-000-	5/27/2016	3,230.00	3,230.00		7X12 UTILITY TRAILER

						3,230.00 *		
21943	009334	ATLANTIC EMERGENCY	4010-035050-5413-000-000-	6/01/2016	720.00			AXE
21943	009334	ATLANTIC EMERGENCY	4010-035050-5413-000-000-	6/01/2016	680.00			QUIC-BAR
21943	009334	ATLANTIC EMERGENCY	4010-035050-5413-000-000-	6/01/2016	800.00			JACK
21943	009334	ATLANTIC EMERGENCY	4010-035050-5413-000-000-	6/01/2016	1,800.00			PICKET
21943	009334	ATLANTIC EMERGENCY	4010-035050-5413-000-000-	6/01/2016	144.00			GRAB & HOOK
21943	009334	ATLANTIC EMERGENCY	4010-035050-5413-000-000-	6/01/2016	180.00			HOOKS
21943	009334	ATLANTIC EMERGENCY	4010-035050-5413-000-000-	6/01/2016	1,320.00			CORD REEL
21943	009334	ATLANTIC EMERGENCY	4010-035050-5413-000-000-	6/01/2016	1,156.00			JUNCTION BOX
21943	009334	ATLANTIC EMERGENCY	4010-035050-5413-000-000-	6/01/2016	409.00	7,209.00		SHIPPING AND HANDLING

						7,209.00 *		

PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	\$ TOTAL \$	APPRVD BY	PO Description
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21944	006801	LAWMEN S & SHOOTERS	4010-035050-5410-000-000-	6/01/2016	1,612.50			FIREFIGHTER BADGE
21944	006801	LAWMEN S & SHOOTERS	4010-035050-5410-000-000-	6/01/2016	1,344.00			COLLAR PINS
21944	006801	LAWMEN S & SHOOTERS	4010-035050-5410-000-000-	6/01/2016	774.00			TECHNICIAN BADGE
21944	006801	LAWMEN S & SHOOTERS	4010-035050-5410-000-000-	6/01/2016	360.20			LIEUTENANT BADGE
21944	006801	LAWMEN S & SHOOTERS	4010-035050-5410-000-000-	6/01/2016	209.80			LIEUTENANT COLLAR PINS
21944	006801	LAWMEN S & SHOOTERS	4010-035050-5410-000-000-	6/01/2016	252.14			CAPTAIN BADGE
21944	006801	LAWMEN S & SHOOTERS	4010-035050-5410-000-000-	6/01/2016	209.80			CAPTAIN COLLAR PINS
21944	006801	LAWMEN S & SHOOTERS	4010-035050-5410-000-000-	6/01/2016	517.40			NAME BAR RHODIUM
21944	006801	LAWMEN S & SHOOTERS	4010-035050-5410-000-000-	6/01/2016	41.96			NAME BAR - GOLD
21944	006801	LAWMEN S & SHOOTERS	4010-035050-5410-000-000-	6/01/2016	96.75			FIRE MARSHAL BADGE
21944	006801	LAWMEN S & SHOOTERS	4010-035050-5410-000-000-	6/01/2016	59.70			FIRE MARSHAL COLLAR PINS
21944	006801	LAWMEN S & SHOOTERS	4010-035050-5410-000-000-	6/01/2016	.00			SHIPPING AND HANDLING
21944	006801	LAWMEN S & SHOOTERS	4010-035050-5410-000-000-	6/01/2016	.00	5,478.25		SPECS:

						5,478.25 *		
21945	006966	WITMER PUBLIC SAFETY	4010-035050-5410-000-000-	6/01/2016	8,728.50			MORNING BRIDE
21945	006966	WITMER PUBLIC SAFETY	4010-035050-5410-000-000-	6/01/2016	793.50	9,522.00		MORNING BRIDE
						-----		helmets (36)
						9,522.00 *		
21946	009541	MILLER AUTO SALES INC	4010-012100-8005-000-000-	6/01/2016	20,696.94	20,696.94		2015 FORD ESCAPE

						20,696.94 *		
21947	006014	FORMDOCS LLC	4011-033010-5401-000-000-	6/01/2016	7,699.95	7,699.95		FORM DOCS

						7,699.95 *		
21948	000247	PIFER OFFICE SUPPLY INC	4010-021020-5401-000-000-	6/01/2016	2,732.80	2,732.80		MESH BACK CHAIR W/BLACK FABRIC

						2,732.80 *		
21949	005769	MINICIPAL EMERGENCY SERVI	4010-035050-5410-000-000-	6/01/2016	4,620.00			boots
21949	005769	MINICIPAL EMERGENCY SERVI	4010-035050-5410-000-000-	6/01/2016	2,454.13			GLOBE MES
21949	005769	MINICIPAL EMERGENCY SERVI	4010-035050-5410-000-000-	6/01/2016	150.00			PRO - WARRINGTON
21949	005769	MINICIPAL EMERGENCY SERVI	4010-035050-5410-000-000-	6/01/2016	.00	7,224.13		SHIPPING & HANDLING
						-----		SIZING:
						7,224.13 *		
21950	000271	PAYNE PUMP AND WELL CO	4010-071030-8900-000-000-	6/01/2016	3,828.75	3,828.75		ROSE HILL WATER SYSTEM

						3,828.75 *		
21951	009949	BUCKS FABRICATING	4010-042030-8006-000-000-	6/01/2016	9,225.00	9,225.00		30 YD RECYCLING CAN; TO SPECS

						9,225.00 *		
21952	003954	DELL MARKETING LP	4010-022020-5401-000-000-	6/01/2016	579.98			DELL FLAT PANEL MONITOR TOUCH

PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	\$ TOTAL \$	APPRVD BY	PO Description
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21952	003954	DELL MARKETING LP	4010-022020-5401-000-000-	6/01/2016	2,033.57			XPS 15
21952	003954	DELL MARKETING LP	4010-022020-5401-000-000-	6/01/2016	3,749.46	6,363.01		PRECISION WORKSTATION T3620

						6,363.01 *		
21953	005769	MUNICIPAL EMERGENCY SERVI	4010-035050-5407-000-000-	6/02/2016	576.00			face pieces
21953	005769	MUNICIPAL EMERGENCY SERVI	4010-035050-5407-000-000-	6/02/2016	1,728.00			AV 3000 HT
21953	005769	MUNICIPAL EMERGENCY SERVI	4010-035050-5407-000-000-	6/02/2016	576.00			AV 3000 HT
21953	005769	MUNICIPAL EMERGENCY SERVI	4010-035050-5407-000-000-	6/02/2016	35.00	2,915.00		SHIPPING & HANDLING

						2,915.00 *		
21954	005969	EK CONNECTED SOLUTIONS	4010-043040-8007-000-000-	6/02/2016	9,749.10	9,749.10		ACCESS CONTROLS

						9,749.10 *		
21955	005283	SUNGARD PUBLIC SECTOR INC	4010-031020-5401-000-000-	6/06/2016	8,500.00	8,500.00		ONESOLUTION MCT USER LICENSE

						8,500.00 *		
21956	005899	DOCUMENT SOLUTIONS INC	4010-012200-8007-000-000-	6/13/2016	8,720.00	8,720.00		KONICA MINOLTA C454E, ADD-ONS

						8,720.00 *		
21957	007400	MIS EQUIPMENT	4011-033010-8001-000-000-	6/13/2016	30,100.00	30,100.00		CHAMPION DISHWASHER

						30,100.00 *		
21958	009499	WOODSTOCK EQUIPMENT CO	4010-071100-8001-000-000-	6/14/2016	54,200.00	54,200.00		KUBOTA M62TLB TRACTOR

						54,200.00 *		
21959	009959	RCP SHELTERS INC	4010-071030-8900-000-000-	6/14/2016	15,047.00	15,047.00		SHELTER 24'X36' LAMINATED WOOD

						15,047.00 *		
21960	005769	MUNICIPAL EMERGENCY SERVI	4010-035050-5410-000-000-	6/15/2016	25,926.98			GLOBE #D1253-G JACKET PER
21960	005769	MUNICIPAL EMERGENCY SERVI	4010-035050-5410-000-000-	6/15/2016	21,550.98			GLOBE #E1253-G TROUSERS PER
21960	005769	MUNICIPAL EMERGENCY SERVI	4010-035050-5410-000-000-	6/15/2016	193.05			GLOBE #D1253-G LETTERING SEE
21960	005769	MUNICIPAL EMERGENCY SERVI	4010-035050-5410-000-000-	6/15/2016	.00			SHIPPING INCLUDED PER CONTRACT
21960	005769	MUNICIPAL EMERGENCY SERVI	4010-035050-5410-000-000-	6/15/2016	.00	47,671.01		REQUEST TO HAVE GEAR IMPORTED

						47,671.01 *		
21961	003922	KUSTOM SIGNALS INC	4010-031020-5409-000-000-	6/16/2016	4,329.00	4,329.00		RAPTOR RP-1, DUAL K-BAND

						4,329.00 *		

PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	\$ TOTAL \$	APPRVD BY	PO Description
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21962	004102	DEHAVEN S AUTO & CAMEER	4010-071100-8001-000-000-	6/16/2016	6,655.00	6,655.00		2016 BRI-MAR DUMP TRAILER

						6,655.00 *		
21963	006224	BOLAND	4010-043040-8001-000-000-	6/21/2016	33,768.00	33,768.00		TRACER SYSTEM HVAC CONTROLS CH

						33,768.00 *		
21964	005472	WILSON ASPHALT	4010-043040-8900-000-000-	6/21/2016	12,260.00	12,260.00		PARKING LOT REPAIRS AT CAB
21964	005472	WILSON ASPHALT	4010-043040-8900-000-006-	6/21/2016	28,820.00	28,820.00		PARKING LOT REPAIRS AT BOWMAN

						41,080.00 *		
21965	005035	TRANE U.S. INC	4010-043040-8001-000-000-	6/21/2016	90,449.00	90,449.00		ROOF TOP UNIT/HEAT PUMP

						90,449.00 *		
21966	005969	EK CONNECTED SOLUTIONS	4010-043040-8007-000-000-	6/21/2016	25,655.07	25,655.07		NEW SECURITY CAMERAS

						25,655.07 *		
21967	006224	BOLAND	4010-043040-8001-000-000-	6/21/2016	34,400.00	34,400.00		ROOF TOP UNIT/HEAT PUMP

						34,400.00 *		
21968	009961	VISUAL SOUND INC	4010-012200-5413-000-000-	6/21/2016	4,430.00	4,430.00		INTERACTIVE DISPLAY

						4,430.00 *		
21969	005205	GALLS LLC	4010-031020-5410-000-001-	6/27/2016	1,288.00			TROUSERS
21969	005205	GALLS LLC	4010-031020-5410-000-001-	6/27/2016	1,456.00			SHIRTS
21969	005205	GALLS LLC	4010-031020-5410-000-001-	6/27/2016	1,288.00	4,032.00		COATS

						4,032.00 *		
21970	004004	RAY ALLEN MANUFACTURING	4010-031020-5402-000-001-	6/27/2016	979.99			F3 K-9 DEPLOYMENT & HEAT ALERT
21970	004004	RAY ALLEN MANUFACTURING	4010-031020-5402-000-001-	6/27/2016	1,159.96			FEMCK-COY: KIT-5.11 SLINGBACK
21970	004004	RAY ALLEN MANUFACTURING	4010-031020-5402-000-001-	6/27/2016	129.98			MD10-F; FAN, F SERIES
21970	004004	RAY ALLEN MANUFACTURING	4010-031020-5402-000-001-	6/27/2016	2,099.99			EZLIN:CRUIZE EZE
21970	004004	RAY ALLEN MANUFACTURING	4010-031020-5402-000-001-	6/27/2016	213.50	4,583.42		SHIPPING

						4,583.42 *		
21971	005769	MINICIPAL EMERGENCY SERVI	4010-035050-5410-000-000-	6/27/2016	7,449.29			5.11 RESPONDER HIGH-VISIBILITY
21971	005769	MINICIPAL EMERGENCY SERVI	4010-035050-5410-000-000-	6/27/2016	150.00	7,599.29		SHIPPING & HANDLING

						7,599.29 *		

PO#	VEND#	NAME	FUND-DEPT-LOC-ACCT	DATE	\$ AMOUNT \$	\$ TOTAL \$	APPRVD BY	PO Description
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21972	005184	F & F AND A JACOBS AND	4010-035050-5410-000-000-	6/27/2016	874.00			WHITE, ALBOM BELL CROWN CAP
21972	005184	F & F AND A JACOBS AND	4010-035050-5410-000-000-	6/27/2016	3,827.00			NAVY, ALBOM BELL CROWN CAP
21972	005184	F & F AND A JACOBS AND	4010-035050-5410-000-000-	6/27/2016	.00	4,701.00		SHIPPING & HANDLING

						4,701.00 *		
21973	006966	WITMER PUBLIC SAFETY	4010-035050-5410-000-000-	6/27/2016	4,497.00			STREAMLIGHT SURVIVOR LED,
21973	006966	WITMER PUBLIC SAFETY	4010-035050-5410-000-000-	6/27/2016	.00	4,497.00		SHIPPING & HANDLING

						4,497.00 *		
21974	002497	TURF EQUIPMENT & SUPPLY	4010-071090-8001-000-000-	6/28/2016	11,483.20	11,483.20		TORO MEX-D UTILITY CART

						11,483.20 *		
21975	009982	WILLIAMS DIRECT DRYERS	4010-035050-3004-000-001-	6/28/2016	6,995.00			PORTABLE, 4 STATION, TURNOUT
21975	009982	WILLIAMS DIRECT DRYERS	4010-035050-3004-000-001-	6/28/2016	500.00			10 YEAR WARRANTY
21975	009982	WILLIAMS DIRECT DRYERS	4010-035050-3004-000-001-	6/28/2016	312.00	7,807.00		SHIPPING

						7,807.00 *		
21976	001947	SUPREME COURT OF VIRGINIA	4010-021020-5401-000-000-	6/28/2016	2,895.00			46" NEC MONITOR LCD SCREEN
21976	001947	SUPREME COURT OF VIRGINIA	4010-021020-5401-000-000-	6/28/2016	2,244.00	5,139.00		VIDEO DOCKET PC TINY FORM M900

						5,139.00 *		
21977	008205	PCN STRATEGIES	4010-031020-5401-000-000-	6/29/2016	15,701.80			GETAC V110 LAPTOP
21977	008205	PCN STRATEGIES	4010-031020-5401-000-000-	6/29/2016	3,225.00			GETAC V110 DOCKING STATION
21977	008205	PCN STRATEGIES	4010-031020-5401-000-000-	6/29/2016	735.75			ANTENAE PLUS CELL+WIFI+GPS
21977	008205	PCN STRATEGIES	4010-031020-5401-000-000-	6/29/2016	659.95			GETAC VEHICLE POWER ADAPTER
21977	008205	PCN STRATEGIES	4010-031020-5401-000-000-	6/29/2016	2,625.00	22,947.50		GETAC EXTEND WARRANTY YR 4 & 5

						22,947.50 *		

						8,835,988.30 **		

Frederick County Public Schools: FY2016 Year-End Encumbrances

PO NUMBER	VENDOR NAME	DESCRIPTION	ENCUMBRANCE
50002 PO 50.1100.1.1.000.006014.03.00	RTW CONSTRUCTION	EKX15 SPEAKERS AND MOUNTS OTHER OPERATING SUPPLIES	1,365.00 1,365.00
49713 PO 50.1100.2.1.000.006067.00.18	ACT, INC.	WORKKEYS BUSINESS WRITING ASSESSMENT TESTING MATERIALS	543.25 543.25
50094 PO 50.1100.3.1.000.008101.01.00	MILLER'S SUPPLIES AT WORK	MOTIVATE FIXED HEIGHT TABLE WITH CASTER FURNITURE & EQUIP--REPL	10,810.80 10,810.80
50094 PO 50.1210.3.1.000.008101.01.00	MILLER'S SUPPLIES AT WORK	GUIDANCE FURNITURE FURNITURE & EQUIP--REPL	4,649.92 4,649.92
49954 PO 50.1310.2.1.000.003191.00.00	CURRICULUM ASSOCIATES, INC.	PROFESSIONAL DEVELOPMENT SERVICES CONTR SERV--STAFF DEVELOPMENT	21,000.00 21,000.00
49121 PO 50.1310.3.2.000.005401.00.00	RICOH USA, INC.	RICOH 6002 SPECIAL SERVICE LEASE/RENT OF EQUIPMENT	455.02 455.02
49967 PO 50.1320.3.1.000.006040.20.00	PROQUEST - CSA LLC	LIBRARY DATABASE SOFTWARE/ONLINE CONTENT	1,841.00 1,841.00
49476 PO 50.1410.1.1.000.005401.05.00	PITNEY BOWES GLOBAL	POSTAGE MACHINE LEASE LEASE/RENT OF EQUIPMENT	100.00 100.00
49135 PO 50.1410.2.1.000.005401.07.00	RICOH USA, INC.	RICOH COPIERS LEASE/RENT OF EQUIPMENT	890.68 890.68
49123 PO 49599 PO 50.1410.3.1.000.005401.20.00	RICOH USA, INC. PITNEY BOWES GLOBAL	COPIERS FOR ENTIRE BUILDING POSTAGE MACHINE LEASE/RENT OF EQUIPMENT	999.84 200.00 1,199.84
49756 PO 50.2150.9.0.000.003140.40.00	K-12 INSIGHT, LLC	ENGAGEMENT SURVEY CENSUS, SURVEYS AND RPTS	19,332.00 19,332.00
50181 PO 50.4200.9.0.000.003310.07.00	BLAUCH BROTHERS, INC.	COMPRESSOR REPLACEMENT REPAIRS AND MAINTENANCE	2,300.00 2,300.00
48230 PO 50044 PO 50.4200.9.0.000.003310.16.00	OWPR STANLEY CONVERGENT SECURITY	FIRE PUMP, BACK FLOW PREVENTORS Q-00736819 VIRTUAL SERVER REPAIRS AND MAINTENANCE	18,640.00 5,773.00 24,413.00
50127 PO 50.4200.9.0.000.003310.50.00	GARLAND/DBS, INC.	Roof Repairs REPAIRS AND MAINTENANCE	11,373.00 11,373.00
48870 PO 50.4200.9.0.000.008151.20.00	ANDERSON ROOFING & SHEET MET	SKYLIGHT REPLACEMENT REPLACEMENT EQUIPMENT	372,488.00 372,488.00
49828 PO 50.4200.9.0.000.008151.50.00	OWPR	HVAC & WINDOWS REPLACEMENT EQUIPMENT	25,250.00 25,250.00
50159 PO 50.4300.9.0.000.003310.21.00	PAT FELTNER'S EXCAVATING, IN	SEWAR LINE REPAIR REPAIRS AND MAINTENANCE	3,200.00 3,200.00

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PO NUMBER	VENDOR NAME	DESCRIPTION	ENCUMBRANCE
50142 PO 50.4400.9.0.000.008251.16.00	WINCHESTER EQUIPMENT COMPANY	JLG 2632 ES SCISSOR LIFT NEW EQUIPMENT	18,075.00 18,075.00
49950 PO 49953 PO 50.6300.9.0.000.003100.00.00	OWPR OWPR	ROAD IMPROVEMENTS FCMS AND GAINESBORO FEE FOR TRAFFIC STUDY CONTRACTED SERVICES	6,990.00 15,500.00 22,490.00
48401 PO 50.6300.9.0.000.003194.00.00	OWPR	MS4 PROGRAM PLAN PURCHASED SERVICES	2,588.24 2,588.24
49851 PO 50.6300.9.0.000.003194.00.56	OWPR	ROBERT E. AYLOR ADDITION PURCHASED SERVICES	28,000.00 28,000.00
50154 PO 50.8100.9.0.000.003312.00.00	NATIONAL DESIGN GROUP, INC.	FIBER CABLE INSTALATION REPAIRS AND MNT--COMPUTER	4,245.00 4,245.00
50088 PO 50.8100.9.0.000.006040.00.00	UNITY BUSINESS SYSTEMS, INC	UPGRADE TO CURRENT LASERFICHE LICENSE SOFTWARE/ONLINE CONTENT	29,630.02 29,630.02
49788 PO 49991 PO 50.8200.9.0.000.006040.00.00	TYLER TECHNOLOGIES, INC. SHI	TYLER SIS FY16 SOFTWARE & IMPLEMENTATION SERVICES SUPPORT PREMIUM 5 INCIDENT PACK SOFTWARE/ONLINE CONTENT	96,183.61 1,928.75 98,112.36
50160 PO 50.8300.9.0.000.006001.00.00	OFFICE DEPOT	FILE FOLDERS OFFICE SUPPLIES	16.59 16.59
49789 PO 50.8300.9.0.000.006040.00.00	TYLER TECHNOLOGIES, INC.	TYLER MUNIS FY16 SOFTWARE IMPLEMENTATION SOFTWARE/ONLINE CONTENT	195,468.74 195,468.74
50160 PO 50.8300.9.0.000.006088.00.00	OFFICE DEPOT	INK AND TONER PRINTER SUPPLIES	3,976.02 3,976.02
49964 PO 59.3500.9.0.000.008154.00.00	CARTER MACHINERY COMPANY, INC	C. 77 PASS BLUE BIRD BUS REPLACEMENT BUSES	426,950.00 426,950.00
49966 PO 49966 PO 59.3500.9.0.000.008254.00.00	CARTER MACHINERY COMPANY, INC CARTER MACHINERY COMPANY, INC	C. 48 PASS SPED BLUE BIRD BUS C. 65 PASS BLUE BIRD BUS NEW BUSES	200,436.00 249,045.00 449,481.00
49904 PO 59.4200.9.0.000.008151.01.00	OWPR	DESIGN, CONTRACT ADMINISTRATION SERVICES REPLACEMENT EQUIPMENT	7,750.00 7,750.00
49834 PO 49835 PO 49902 PO 49902 PO 59.4200.9.0.000.008151.16.00	SIEMENS INDUSTRY, INC PRITCHETT CONTROLS, INC SCHOOLDUDE.COM SCHOOLDUDE.COM	BUILDING MANAGEMENT SYSTEM UPGRADE BUILDING MANAGEMENT SYSTEM UPGRADE FS AUTOMATION QUICK START DUDE AUTOMATION APPLIANCE REPLACEMENT EQUIPMENT	149,220.00 288,435.00 3,295.00 7,726.00 448,676.00
47668 PO 60.6200.9.0.000.003000.02.00	PAYNE WELL DRILLING, INC.	WELL DRILLING & GEOTHERMAL BORING PURCHASED SERVICES	38,510.33 38,510.33
46437 PO 48708 PO 48922 PO 60.6300.9.0.000.003000.02.00	STANTEC ARCHITECTURE INC. VIOLA ENGINEERING, PC TRIAD ENGINEERING, INC.	A & E SERVICES FOR FCMS THIRD PARTY TESTING CONSTRUCTION SITE PURCHASED SERVICES	84,662.10 2,191.20 1,055.20 87,908.50
49808 PO 60.6300.9.0.000.003000.04.00	OWPR	A&E SERVICES FOR ARMEL PURCHASED SERVICES	327,220.00 327,220.00
49800 PO 60.6300.9.0.000.003000.23.00	GRIMM AND PARKER ARCHITECTS	A&E SERVICES FOR THE 12TH ELEMENTARY PURCHASED SERVICES	1,113,818.30 1,113,818.30

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PO NUMBER	VENDOR NAME	DESCRIPTION	ENCUMBRANCE
46469 PO 60.6300.9.0.000.003000.29.00	OWPR	A & E SERVICES FOR 4TH HIGH SCHOOL PURCHASED SERVICES	271,195.47 271,195.47
48681 PO 48790 PO 60.6500.9.0.000.003000.02.00	BRANCH & ASSOCIATES, INC. SEBESTA, INC.	CONSTRUCTION NEW FCMS FEE FOR COMMISSIONING SERVICES PURCHASED SERVICES	3,521,594.60 39,826.88 5,022,723.01
49775 PO 49825 PO 49887 PO 49936 PO 49949 PO 50129 PO 60.6500.9.0.000.008201.02.00	VS AMERICA, INC. COMMONWEALTH SCHOOL EQUIPMENT LAUNDRY EQUIPMENT SERVICES FITNESS RESOURCE REATIL LLC VS AMERICA, INC. LOWE'S COMPANIES, INC.	FURNITURE FOR REPLACEMENT FCMS CORILAM MODEL 139-P460DBLC 42"W X 60"L COMMERICAL WASHER FCMS FITNESS EQUIPMENT FCMS FURNITURE FOR AG AND TECH ED FCMS APPLIANCES FOR FCMS FURNITURE & EQUIP--NEW	1,311,220.46 8,496.00 11,443.84 67,841.10 30,144.61 15,877.62 1,445,023.63
49787 MAN 49817 MAN 49877 PO 50167 PO 60.6500.9.0.000.008210.02.00	ENCORE TECHNOLOGY GROUP, LLC ENCORE TECHNOLOGY GROUP, LLC LEE HARTMAN & SONS, INC. LEE HARTMAN & SONS, INC.	CABLING PROJECT AT FCMS NON SHIELDED AUDIO/VIDEO PROJECT FOR FCMS PROJECTOR AND IT INSTALLATION INSTALLATION IT EQUIPMENT TECHNOLOGY HARDWARE - NEW	10,555.48 100,419.45 117,808.91 1,705.00 230,488.84
		FUND 000050 TOTAL - SCHOOL OPERATING FUND FUND 000059 TOTAL - CAPITAL FUND FUND 000060 TOTAL - CONSTRUCTION FUND	903,813.48 1,332,857.00 7,075,586.55
		ENCUMBRANCE GRAND TOTAL	9,312,257.03