



## **REPORT AND RECOMMENDATIONS**

### **FINANCE COMMITTEE**

**WEDNESDAY, OCTOBER 15, 2025**

**8:30 AM**

**FIRST FLOOR CONFERENCE ROOM**

**107 NORTH KENT STREET**

**WINCHESTER, VA 22601**

### **ATTENDEES**

Committee Members Present: Judith McCann-Slaughter, Chairman; Blaine Dunn; Robert Liero; Mike Stottlemeyer; and Delane Karalow.

Non-Voting Liaison Present: Tonya Sibert, Commissioner of the Revenue.

Committee Members Absent: Brandon Monk; and William Orndoff, Treasurer (non-voting liaison).

Staff Present: Sharon Kibler, Assistant Finance Director; Missi Neal, Purchasing Manager; Lenny Millholland, Sheriff; Stacy Herbaugh, Parks & Recreation Director; Joe Wilder, Public Works Director; Wyatt Pearson, Planning Director; Ginger Whitacre, Public Safety Communications Director; Jay Tibbs, Deputy County Administrator; Michael Bollhoefer, County Administrator; and Derek Brill, COR Chief Deputy.

Others Present: Dr. George Hummer, FCPS Superintendent; and Kristen Anderson, FCPS Executive Director of Finance.

The committee amended the agenda to add item A.16 and approved all items except A.2 and A.4 via consent.

### **A. Action Items**

#### **A.1. Clear Brook Volunteer Fire and Rescue requests a General Fund supplemental appropriation in the amount of \$500,000.**

This amount represents proffer funds designated to Clear Brook Volunteer Fire and Rescue. This is a reimbursement to the department for the down payment on an Engine to replace the current 2004 Pumper. No local funds required.

The committee recommends approval.

[CB Fire Proffer Request.pdf](#)  
[adopted proffer policy 1 28 09.pdf](#)

**A.2. Marian Homes, Inc. has submitted an Application for Real Property Tax Exemption to the Commissioner of the Revenue.**

This item is brought back before the committee for consideration and a recommendation to the Board of Supervisors. See attached application and County Code and Code of Virginia sections. The Board of Supervisors may designate tax exemptions. If approved, an ordinance amendment to Frederick County Code, §155-153 would be required to reflect the change and a public hearing is required.

The committee recommends approval of the request and to schedule a public hearing for the corresponding ordinance amendment.

[Tax Exempt Marion Homes COR.pdf](#)  
[Tax Exempt Marion Homes Inc.pdf](#)  
[Tax Exempt Marion Home Application.pdf](#)  
[Tax Exempt Marion Homes 990.pdf](#)  
[Tax Exempt Marion Homes IRS.pdf](#)  
[County Code 155-153 Exemption for Nonprofit Organizations.pdf](#)  
[Constitution of VA Article X Taxation Section 6.pdf](#)  
[Tax Exempt Virginia Code Â§ 58.1-3651.pdf](#)

**A.3. The FCPS Executive Director of Finance requests a General Fund and a School Operating Fund supplemental appropriations in the amount of \$273,609.50.**

This amount represents a carry forward of unspent restricted grant funds received during FY 2025 that are designated for specific purposes. No local funds required.

Accompanying the request is an overview of the School Capital Projects, Debt Service, and Operating Funds.

The committee recommends approval.

[FCPS CF BS.pdf](#)

**A.4. The FCPS Executive Director of Finance requests a General Fund and a School Capital Projects Fund supplemental appropriations in the amount of \$2,815,185.**

This amount represents a carry forward of unspent, unobligated surplus from the FY 2025 School Operating Fund. Local funds are required.

Accompanying the request is an overview of the School Capital Projects, Debt Service, and Operating Funds.

The committee recommends approval.

[FCPS CF BS.pdf](#)

**A.5. The Public Works Director requests a Landfill Fund supplemental appropriation in the amount of \$126,351.**

This amount represents a carry forward of unspent FY 2025 funds to be used for repairs that were not completed in FY 2025. This item was approved by the public works committee. No local funds required.

The committee recommends approval.

[Landfill CF.pdf](#)

**A.6. The Public Works Director requests a Landfill Fund supplemental appropriation in the amount of \$94,288.**

This amount represents a carry forward of unspent FY 2025 funds to assist with funding a replacement treatment skid chiller. This item was approved by the Public Works Committee. No local funds required.

The committee recommends approval.

[Landfill CF.pdf](#)

**A.7. The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$109,464.**

This amount represents a carry forward unspent FY 2025 funds for the Clearbrook Park spray ground. Funds were appropriated in April 2024 and the project is ongoing. No additional local funds required.

The committee recommends approval.

[Parks CB Sprayground CF.pdf](#)

**A.8. The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$1,063,295.**

This amount represents a carry forward of unspent FY 2025 funds for Abrams Creek and Old Charlestown Road Park projects. Both projects began in a prior fiscal year and are ongoing. No additional local funds required.

The committee recommends approval.

[Parks OCRP and ACT CF.pdf](#)

**A.9. The Parks & Recreation Director requests a General Fund supplemental**

**appropriation in the amount of \$8,629.**

This amount represents a carry forward of unspent FY 2025 funds associated with the design work for the Sherando Softball and Soccer Field expansion projects. No additional local funds required.

The committee recommends approval.

[Parks SH Fields CF.pdf](#)

**A.10. The Director of Planning and Development requests a General Fund supplemental appropriation in the amount of \$22,772.**

This amount represents a carry forward of unspent FY 2025 for the Cost of Land Uses Fiscal Impact Analysis. The project was delayed by the contractor. No additional local funds required.

The committee recommends approval.

[Planning TischlerBise CF.pdf](#)

**A.11. The Director of Planning and Development requests a General Fund supplemental appropriation in the amount of \$37,590.**

This amount represents a carry forward of unspent FY 2025 for the Frederick County NPS24-085 Zoning Ordinance Update Phase 1. The project was delayed by the consultant. No additional local funds required.

The committee recommends approval.

[Planning Berkley Group CF.pdf](#)

**A.12. The Public Safety Communications Director requests a General Fund supplemental appropriation in the amount of \$14,526.**

This amount represents an insurance claim for damage sustained from a lightening strike on the main radio tower. No local funds required.

The committee recommends approval.

[E911 Insurance Claim.pdf](#)

**A.13. The Sheriff requests a General Fund supplemental appropriation in the amount of \$57,237.**

This amount represents auto insurance claims and will be used for vehicle replacement and associated equipment. No local funds required.

The committee recommends approval.



[Sheriff Auto Claims.pdf](#)

- A.14. **The Sheriff requests a General Fund supplemental appropriation in the amount of \$3,726.**

This amount represents donations to the department to be used for honor guard and the building at the impound lot. No local funds required.

The committee recommends approval.

[Sheriff Donations.pdf](#)

- A.15. **The Purchasing Manager requests a Capital Projects Fund supplemental appropriation in the amount of \$61,800.**

This amount represents funds received from the sale of obsolete radio equipment to be used toward the ongoing radio project. No local funds required.

The committee recommends approval.

[SurplusRadios.pdf](#)

- A.16. **The Public Works Director requests a General Fund supplemental appropriation in the amount of \$4,083.**

This amount represents an auto insurance claim and will be used for vehicle repairs. No local funds required.

The committee recommends approval.

[AnShltr Auto Claim.pdf](#)

**B. Items For Information Only**

- B.1. The Purchasing Manager provides the county FY2025 year-end open purchase order report.

[County FY25 Yr End Open POs.pdf](#)

- B.2. The Finance Director provides monthly financial statements for September 2025.

[202509 Fund 10.pdf](#)

[202509 Fund 11.pdf](#)

[202509 Fund 12.pdf](#)

- B.3. The Finance Director provides the General Fund Unreserved Fund Balance Report ending October 10, 2025.

[FY2026\\_FundBalance.pdf](#)

- B.4. The FCPS Executive Director of Finance provides the FY2025 year-end open purchase order report.

[FCPS FY25 Yr End Open POs.pdf](#)

- B.5. The FCPS Executive Director of Finance provides unaudited Year-End Financial Report for FY 2025.

[FCPS FY2024 Financial Statements.pdf](#)

- B.6. The Government Finance Officers Association (GFOA) has awarded the County the Award for Outstanding Achievement in Popular Annual Financial Reporting for the June 30, 2024 Popular Annual Financial Report (PAFR).

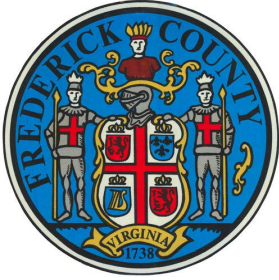
This is the 19th consecutive year that Frederick County has received this achievement.

[GFOA PAFR Award 2024.pdf](#)

- B.7. The Government Finance Officers Association (GFOA) has awarded the County the Distinguished Budget Presentation Award for the 2026 fiscal year.

This is the 39th consecutive year that Frederick County has received this award.

[GFOA Budget Award 2026.pdf](#)



Finance Committee  
Agenda Item Detail  
Meeting Date: October 15, 2025  
Agenda Section: ATTENDEES

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**Title:** Committee Members Present: Judith McCann-Slaughter, Chairman; Blaine Dunn; Robert Liero; Mike Stottlemeyer; and Delane Karalow.

Non-Voting Liaison Present: Tonya Sibert, Commissioner of the Revenue.

Committee Members Absent: Brandon Monk; and William Orndoff, Treasurer (non-voting liaison).

Staff Present: Sharon Kibler, Assistant Finance Director; Missi Neal, Purchasing Manager; Lenny Millholland, Sheriff; Stacy Herbaugh, Parks & Recreation Director; Joe Wilder, Public Works Director; Wyatt Pearson, Planning Director; Ginger Whitacre, Public Safety Communications Director; Jay Tibbs, Deputy County Administrator; Michael Bollhoefer, County Administrator; and Derek Brill, COR Chief Deputy.

Others Present: Dr. George Hummer, FCPS Superintendent; and Kristen Anderson, FCPS Executive Director of Finance.

**Attachments:**

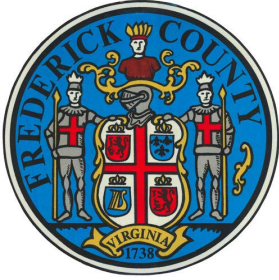


Finance Committee  
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**Title:** The committee amended the agenda to add item A.16 and approved all items except A.2 and A.4 via consent.

**Attachments:**



Finance Committee  
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The committee recommends approval.

**Attachments:**

[CB Fire Proffer Request.pdf](#)  
[adopted proffer policy 1 28 09.pdf](#)



## Clear Brook Volunteer Fire & Rescue Company, Inc.

1256 Brucetown Road, Clear Brook, Va. 22624

To Fire Chief Stephen Majchrzak  
From Clear Brook Volunteer Fire and Recuse  
Subject Engine Replacement Proffer Request  
Date September 18, 2025

Over the past 9 months our Engine Committee has been working to design an Engine to replace our current 2004 Pierce Dash pumper. The committee reached out to seven manufacturers about interest in bidding on our project. Four of those manufacturers responded and worked with the committee to design build a pumper to serve our citizens for the next 20+ years. After receiving all the proposals from the manufacturers, they were all thoroughly reviewed by the committee and our board of directors. Pierce via Atlantic Emergency Solutions was chosen to build our new engine. On September 16, 2025, our committee met with our sales representative to sign the contract for the new engine. At that time, we also presented them with a check for \$500,000. This down payment was done in order to get a down payment discount of \$25,000.

We would like to formally request proffer reimbursement for \$500,000 for this project as it reflects a capital improvement that will serve this county for the next 20+ years.

[REDACTED]  
Lloyd C. Winters

*Clearbrook Fire Proffer balance at 8/31/25: \$542,465*



Atlantic Emergency Solutions  
12351 Randolph Ridge Lane  
Manassas, Virginia 20109  
<http://www.atlanticemergency.com>

## Invoice

**Invoice #** : I-3769  
**Invoice Date** : 09/17/2025  
**Invoice Due Date** : 09/17/2025

**Sold**

**To:** CLEAR BROOK FIRE & RESCUE  
PO BOX 56  
CLEAR BROOK Virginia  
United States 22624

**Job # :**

**Customer PO # :**

**Payment Terms** : On Receipt

**Customer ID** : 15589

**Sales Person** : Michael Yancey

| Name                           | Quantity | Unit Price    | Total Price   |
|--------------------------------|----------|---------------|---------------|
| Pierce Saber Pumper Prepayment | 1.00     | \$ 500,000.00 | \$ 500,000.00 |

**Total:** \$ 500,000.00

How can we better serve you? Please go to [www.atlanticemergency.com/survey](http://www.atlanticemergency.com/survey)

**Thank you for your Business!**



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## Frederick County Cash Proffer Policy

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

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

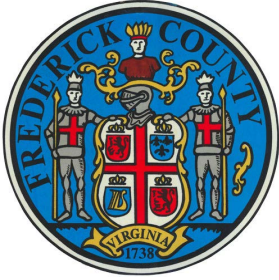
Qualifying agency or departmental **requests to access proffered funds shall be submitted to the County=s Finance Department** for processing. In order to qualify as a capital project the following criteria must be met:

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

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

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

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



Finance Committee  
Agenda Item Detail  
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**Title: Marian Homes, Inc. has submitted an Application for Real Property Tax Exemption to the Commissioner of the Revenue.**

This item is brought back before the committee for consideration and a recommendation to the Board of Supervisors. See attached application and County Code and Code of Virginia sections. The Board of Supervisors may designate tax exemptions. If approved, an ordinance amendment to Frederick County Code, §155-153 would be required to reflect the change and a public hearing is required.

The committee recommends approval of the request and to schedule a public hearing for the corresponding ordinance amendment.

**Attachments:**

[Tax Exempt Marion Homes COR.pdf](#)  
[Tax Exempt Marion Homes Inc.pdf](#)  
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[Constitution of VA Article X Taxation Section 6.pdf](#)  
[Tax Exempt Virginia Code Â§ 58.1-3651.pdf](#)



## Frederick County, Virginia

OFFICE OF

COMMISSIONER OF THE REVENUE

107 North Kent Street  
Winchester VA 22601

P.O. Box 552  
Winchester VA 22604-0552

[tonya.sibert@fcva.us](mailto:tonya.sibert@fcva.us)  
[www.fcva.us/cor](http://www.fcva.us/cor)


**Tonya C. Sibert**  
**COMMISSIONER**



Phone: 540-665-5681  
Fax: 540-667-6487

### MEMORANDUM

TO: Finance Committee

FROM: Tonya C. Sibert, Commissioner of the Revenue 

DATE: July 9, 2025

RE: Marian Homes INC

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Attached, in connection with the request for real property tax exemption, is Marian Homes INC letter to the Board of Supervisors, Application for Exemption, and IRS exemption determination.

For 2025 the taxes for Map No. 54C 62 3 are \$ 2,029.92 for 48¢ tax rate.

I have let Jim McHugh President of Marian Homes know that this will be presented to the Finance Committee on August 20th and the Board of Supervisors on September 10th. In addition, I have let Mr. McHugh know if the exemption is granted, we will request it to be retroactive to the date of operation.

Thank you.

Marian Homes falls under Exemptions by Designation: Permissive exemptions which a locality may grant for property owned by a qualifying nonprofit organization and used in accordance with the organization's

1. Does the request meet state code requirements for the exemption?

58.1-3651. Property exempt from taxation by classification or designation by ordinance adopted by local governing body on or after January 1, 2003.

A. Pursuant to subsection 6 (a)(6) of Article X of the Constitution of Virginia, on and after January 1, 2003, any county, city, or town may by designation or classification exempt from real or personal property taxes, or both, by ordinance adopted by the local governing body, the real or personal property, or both, owned by a nonprofit organization, including a single member limited liability company whose sole member is a nonprofit organization, that uses such property for religious, charitable, patriotic, historical, benevolent, cultural, or public park and playground purposes. The ordinance shall state the specific use on which the exemption is based, and continuance of the exemption shall be contingent on the continued use of the property in accordance with the purpose for which the organization is classified or designated. No exemption shall be provided to any organization that has any rule, regulation, policy, or practice that unlawfully discriminates on the basis of religious conviction, race, color, sex, sexual orientation, gender identity, or national origin.

2. Does the COR approve/deny the request based on the application received and applicable requirements at the State and/or local level?

The COR is to provide all the information to present to the Finance Committee where they will decide, recommended/not recommended/ no determination. Then forward information to the BOS.

155-153 Property exempted from taxation by designation.

The real or personal property of an organization designated by the Board of Supervisors and used by such organization exclusively for one or more of the purposes as set forth in Article X, Section 6(a), of the Constitution of Virginia shall be exempt from taxation so long as such organization is operated not for profit and the property so exempted is used in accordance with the purpose(s) for which the organization is classified. The indicated real or personal property of each of the following organizations is so designated by the Board of Supervisors pursuant to this section:

3. Fiscal impact to the County if this requested is granted.

- a. Projected real estate taxes. For 2025 the taxes for Map No. 54C 62 3 are \$2,029.92 for the .48
- b. Fiscal impact to County Capital Facilities per the Development Impact Model over 20 years. (I have no idea if this is still a thing, or would even apply to the Marian request? Approximately \$2,029.92 in tax exemption for this year.

Existing tax-exempt organizations in the County.

(1) Shenandoah Valley Association for Community and Residences Inc., The) - tax parcels 54J-2-3-59, 54J-2-3-60, and 54J-2-3-61;

(2) Belle Grove, Inc. - tax parcels 90-A-33A and 90-A-37;

- (3)** Blue Ridge Hospice, Inc. - personal property of thrift shop in Stephens City;
- (4)** Cedar Creek Battlefield Foundation, Inc. - tax parcels 90-A-23A, 90-A-23B, 90-A-32A, 90-A-34, 90-A-55, 90-A-59A, and 91-A-28C;
- (5)** Conservation Club [Winchester-Frederick County Conservation Club, Inc.] - tax parcels 19-A-27, 19-A-49, 19-A-50, 19-A-51, 19-A-52E, 19-A-53A, 19-A-81A, 29-A-37B, 29-A-38, and 29-A-43B;
- (6)** Fort Collier Civil War Center, Inc. - tax parcel 54-A-81G;
- (7)** Frederick United Methodist Housing Development Corp. - tax parcel 75-A-80B;
- (8)** Kernstown Battlefield Association, Inc. - tax parcels 63-A-6A, 63-A-7A, 63-A-18, 63-A-18A, 63-A-18B, 63-A-18C, and 63-A-18D;
- (9)** Leary Educational Foundation, Inc. - tax parcels 6-A-17 and 6-A-18;
- (10)** Nature Conservancy, The - tax parcels 48-A-45 and 48-A-47;
- (11)** NW Works, Inc. (formerly known as Northwestern Workshop, Inc.) - tax parcel 75-A-1F;
- (12)** People-to-People Health Foundation, Inc., The (Project Hope) - tax parcel 64-A-40C;
- (13)** Potomac Appalachian Trail Club - tax parcels 19-A-41D, 28-A-119A, 48-A-29C, 48-A-33A, 48-A-37, 48-A-37I, 48-A-37A, 48-A-37R, 48-A-49B, and 49-1-2-48;
- (14)** Salvation Army, The - tax parcel 54-A-36F;
- (15)** Shenandoah Valley Battlefields Foundation - tax parcels 43-A-154, 43-A-155, 43-A-159A, 54-A-1B, 54-A-1C, 54-A-88, 54-A-89C, 54-A-90, 55-A-3, and 55-A-4;
- (16)** Shenandoah Valley Community Residences, Inc. - tax parcels 54N-2-2-32 and 65H-12A-108;
- (17)** Stone House Foundation - tax parcels 74A03-A-77, 74A03-A-141, 74A03-A-142, 74A03-A-144, and 74A03-A-146;
- (18)** Wayside Foundation for the Arts, Inc., The - tax parcel 91B-1-B-27;
- (19)** Winchester Chapter of the Izaak Walton League - tax parcels 77-A-72 and 77-A-76A;
- (20)** Woodmen of the World - tax parcel 54E-8-33; and
- (21)** Youth Development Center, Inc., The - tax parcel 63-A-110B.

3. [Additional considerations – see the attached document titled Draft Tax Abatement Considerations January 3, 2013.](#) This is a different use of style of property for this request.

Please reach out to me and let me know if you have further questions. Thank you.

| CURRENT OWNER  |  |  | TOPO                 |      | UTILITIES      |                   | STRT / ROAD |                  | LOCATION |                | CURRENT ASSESSMENT |         |        |         |                                | 10049 |  |
|--|--|--|----------------------|------|----------------|-------------------|-------------|------------------|----------|----------------|--------------------|---------|--------|---------|--------------------------------|-------|--|
| MARIAN HOMES INC<br><br>PO BOX 7003<br><br>FAIRFAX STATI    VA    22039 7003 |  |  |                      |      | 0 Public       | 0 On Grade        | 0 Paved     | Type Description | Code     | Total Assessed | Total Assessed     | 318,900 |        | 10049   |                                |       |  |
|  |  |  |                      |      | 0 Public Sewer | 0 Rolling/Sloping |             | Building         | 100      | 318,900        | 318,900            | 10049   |        |         |                                |       |  |
|  |  |  | Y Electric           | N No | 0 Private      | Land              | 100         | 103,000          | 103,000  | 10049          |                    |         |        |         |                                |       |  |
|  |  |  | SUPPLEMENTAL DATA    |      | Outldg         | 100               | 1,000       | 1,000            | 10049    |                |                    |         |        |         |                                |       |  |
| Tax Map #    54C 6 2 3   |  |  | Property U    233200 |      |                |                   |             |                  |          |                | 422,900            |         | VISION |         |                                |       |  |
| 911 Address NO   |  |  | Old OCC              |      |                |                   |             |                  |          |                | 422,900            |         |        |         |                                |       |  |
| Mineral Un   |  |  | Associated P         |      |                |                   |             |                  |          |                | 422,900            |         |        |         |                                |       |  |
| Minerals N   |  |  |                      |      |                |                   |             |                  |          |                | 422,900            |         |        |         |                                |       |  |
| Conditional Assessme   |  |  |                      |      |                |                   |             |                  |          |                | 422,900            |         |        |         |                                |       |  |
| GIS Id    8014603  |  |  |                      |      |                |                   |             |                  |          |                | 422,900            |         |        |         |                                |       |  |
| RECORD OF OWNERSHIP  |  |  | BK-VOL/PAGE          |      | SALE DATE      |                   | Q/U         |                  | V/I      |                | SALE PRICE         |         | VC     |         | PREVIOUS ASSESSMENTS (HISTORY) |       |  |
| MARIAN HOMES INC   |  |  | 3638                 |      | 04-30-2024     | Q                 | I           |                  |          |                | 428,000            | 00      | 19     | Total   |                                |       |  |
| ZARATE CASTRO VICENTE  |  |  | 12715                | 0    | 12-04-2017     | U                 | I           |                  |          |                | 0                  | 0       |        | Year    | Assessed V                     |       |  |
| ZARATE CASTRO VINCENTE   |  |  | 4820                 | 0    | 05-16-2017     | Q                 | I           |                  |          |                | 299,000            | 00      |        | 2024    | 2024                           |       |  |
| BUSH DONALD S  |  |  | 8176                 | 0    | 05-18-2007     | Q                 | I           |                  |          |                | 227,000            | 00      |        | 103,000 | 69,500                         |       |  |
| BUSH, CHARLES W. & JEAN F.   |  |  | 311                  | 529  | 01-01-1900     | Q                 | V           |                  |          |                | 4,500              | 00      |        | 1,000   | 69,500                         |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                |                    |         |        |         | Total                          |       |  |
|  |  |  |                      |      |                |                   |             |                  |          |                | </                 |         |        |         |                                |       |  |



| CONSTRUCTION DETAIL  |                        |              | CONSTRUCTION DETAIL (CONTINUED) |            |             |                |         |       |            |             |
|--|------------------------|--------------|---------------------------------|------------|-------------|----------------|---------|-------|------------|-------------|
| Element  | Cd                     | Description  | Element                         | Cd         | Description |                |         |       |            |             |
| Model  | 01                     | Residential  | Inop Flue/FPL                   | 0          |             |                |         |       |            |             |
| Style  | 00                     | Building     | Living Area                     | 2232       |             |                |         |       |            |             |
| Grade  | C                      | Grade C      | Foundation                      | 06         |             |                |         |       |            |             |
| Grade Adjust   | 0.05                   |              | CONDO DATA                      |            |             |                |         |       |            |             |
| Stories  | 1.3                    | 1.3          | Parcel Id                       |            | Ownr        |                |         |       |            |             |
| Num Units  | 0                      |              |                                 | N          |             |                |         |       |            |             |
| Roof Type  | 01                     | GABLE        |                                 | B          |             |                |         |       |            |             |
| Roof Cover   | 05                     | COMP SHINGLE | Adjust Type                     | Code       | Description |                |         |       |            |             |
| Exterior Wall 1  | 20                     | BRICK        | Condo Fir                       |            | Factor%     |                |         |       |            |             |
| Exterior Wall 2  | 25                     | VINYL        | Condo Unit                      |            |             |                |         |       |            |             |
| Heat System  | 10                     | HEAT PUMP    | COST / MARKET VALUATION         |            |             |                |         |       |            |             |
| Heat Fuel  | 04                     | ELECTRIC     |                                 |            |             |                |         |       |            |             |
| AC Type  | 05                     | 100%         | Building Value New              |            | 419,656     |                |         |       |            |             |
| Interior Wall 1  | 05                     | DRYWALL      |                                 |            |             |                |         |       |            |             |
| Interior Wall 2  |                        |              | Year Built                      |            | 1965        |                |         |       |            |             |
| Interior Wall 3  |                        |              | EYB                             |            | 2001        |                |         |       |            |             |
| Interior Floor 1   | 14                     | CARPET       | Depreciation Code               |            | G           |                |         |       |            |             |
| Interior Floor 2   |                        |              | Remodel Rating                  |            |             |                |         |       |            |             |
| Interior Floor 3   |                        |              | Year Remodeled                  |            | 24          |                |         |       |            |             |
| Total Room(s)  | 7                      |              | Depreciation %                  |            | 0           |                |         |       |            |             |
| Bedroom(s)   | 3                      |              | Functional Obsol                |            | 0           |                |         |       |            |             |
| Full Bath(s)   | 1                      |              | External Obsol                  |            | 0           |                |         |       |            |             |
| Half Bath(s)   | 0                      |              | Trend Factor                    |            | 1           |                |         |       |            |             |
| Extra Fixture(s)   | 0                      |              | Special Condition               |            |             |                |         |       |            |             |
| Extra Kitchen(s)   | 0                      |              | Condition %                     |            | 76          |                |         |       |            |             |
| Fireplace(s)   | 1                      |              | Percent Good                    |            | 318,900     |                |         |       |            |             |
| Stacked Firepla  | 0                      |              | RCNLD                           |            |             |                |         |       |            |             |
| Gas Fireplace(s)   | 0                      |              | Dep % Ovr                       |            |             |                |         |       |            |             |
| Flue(s)  | 0                      |              | Dep Ovr Comment                 |            |             |                |         |       |            |             |
| Stacked Flue(s)  | 0                      |              | Misc Imp Ovr                    |            |             |                |         |       |            |             |
| Metal Flue(s)  | 0                      |              | Misc Imp Ovr Comment            |            |             |                |         |       |            |             |
| Inop Flue/FPL  | 0                      |              | Cost to Cure Ovr                |            |             |                |         |       |            |             |
| Living Area  | 2232                   |              | Cost to Cure Ovr Comment        |            |             |                |         |       |            |             |
| OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B) |                        |              |                                 |            |             |                |         |       |            |             |
| Code   | Description            | L/B          | Units                           | Unit Price | Year        | Cond. Cd       | Percent | Grade | Grade Adj. | Appr. Value |
| DRIV   | Driveway               | L            | 1                               | 1000.00    | 1965        | A              | 100     | C     | 1.00       | 1,000       |
| FEN  | Fence                  | L            | 1                               | 0.00       | 1965        | A              | 100     | C     | 1.00       | 0           |
| BUILDING SUB-AREA SUMMARY SECTION                                  |                        |              |                                 |            |             |                |         |       |            |             |
| Code   | Description            | Living Area  | Floor Area                      | Eff Area   | Unit Cost   | Undeprec Value |         |       |            |             |
| BASE   | FIRST FLOOR            | 1,717        | 1,717                           | 1,717      | 164.74      | 282,861        |         |       |            |             |
| FQS  | FINISHED ONE QUARTER S | 429          | 1,717                           | 429        | 41.16       | 70,674         |         |       |            |             |
| GAR  | GARAGE BRICK           | 0            | 480                             | 0          | 36.83       | 17,678         |         |       |            |             |
| PAT  | PATIO                  | 0            | 77                              | 0          | 12.28       | 946            |         |       |            |             |
| PBM  | PARTIAL BASEMENT       | 0            | 1,717                           | 0          | 0.00        | 0              |         |       |            |             |
| POR  | PORCH                  | 0            | 25                              | 0          | 18.42       | 461            |         |       |            |             |
| SFLA   | SFLA                   | 86           | 86                              | 86         | 164.74      | 14,168         |         |       |            |             |
| Ttl Gross Liv / Lease Area   |                        | 2,232        | 5,819                           | 2,232      |             | 386,788        |         |       |            |             |

11

7

7

PAT

34

23

38

20

20

20

24

GARB

20

20

20

23

33

FQS

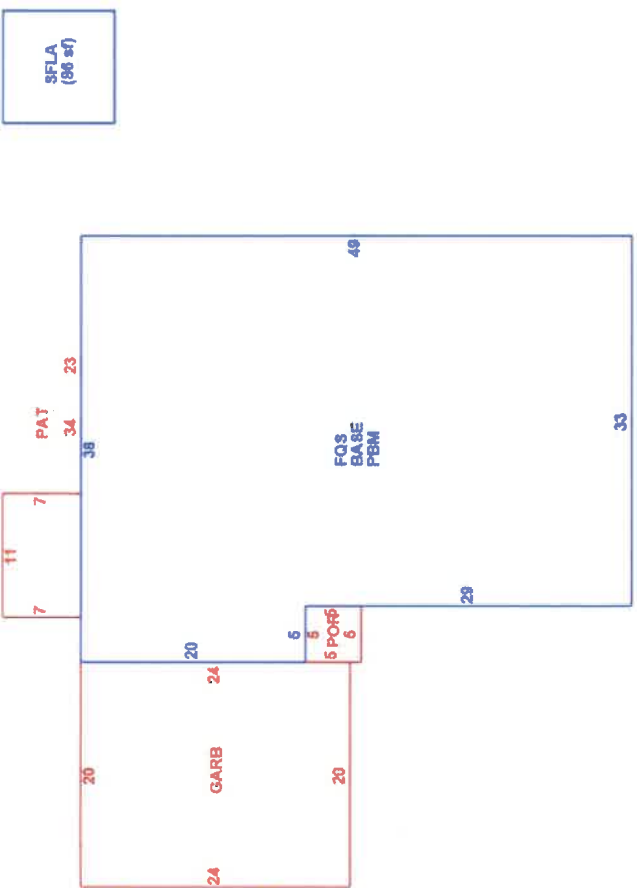
BASE

PBM

49

SFLA  
(86 sf)

19





COUNTY OF FREDERICK

**Steven D. Briglia**  
Acting County Attorney

703-883-0205


Fax 703-883-0899

E-mail: sbriglia@brigliahundley.com

**MEMORANDUM**

TO: Frederick County Board of Supervisors

CC: Michael Bollhoefer, County Administrator  
Tonya C. Sibert, Commissioner of Revenue

FROM: Steven D. Briglia   
Acting County Attorney

DATE: June 10, 2025

RE: Tax Exempt Application – Group Home for Adults for Marian Homes, Inc.  
For the Intellectually Disabled

PROPERTY: 123 Country Club Circle  
Winchester, VA 22602

DATE: June 10, 2025

**Legal Question:**

1. *Does the request and Application from Marion Homes, Inc. meet state code requirements for the exemption?*

**Response:**

**Legal Standards/Rules**

1. Statutory Basis for Tax Exemption:

Under Virginia law, real and personal property may be exempt from taxation if it is owned by a tax-exempt organization and is actually and exclusively occupied and used



for charitable purposes. Virginia Code § 58.1-3606. (Effective until July 1, 2025) Property exempt from taxation by classification. - Article X, Section 6(a)(6) of the Virginia Constitution authorizes exemptions for property used by nonprofit organizations, including hospitals, orphanages, and other charitable institutions, **provided they are not operated for profit.** *Va. Baptist Homes, Inc. v. Botetourt County*, 276 Va. 656.

2. Exclusive Use Requirement:

To qualify for exemption, the property must be used exclusively for charitable purposes and not held or leased out for profit. - The determination of whether property is reasonably required to promote the purposes of a nonprofit institution is generally left to the institution's officers, provided they act in good faith and reasonably. Courts will not interfere, absent evidence of bad faith. Va. Const. Art. X, § 6, Exempt property.

3. Strict Construction of Tax Exemptions:

Statutory tax exemptions are strictly construed against the taxpayer, and any doubts are resolved against granting the exemption. Va. Const. Art. X, § 6, Exempt property, Carr v. Forst, 249 Va. 66. - The burden of proof lies with the taxpayer to demonstrate that the property qualifies for the exemption under the applicable statutory language. ---

Analysis

1. Statutory Basis for Exemption:

Virginia law provides a clear framework for tax exemptions for nonprofit organizations. To qualify, the organization must be operated not for profit and must use the property exclusively for charitable purposes. Mooring v. Virginia Wesleyan College, 44 Va. Cir. 41, Univ. of Va. Health Servs. Found. v. Morris, 275 Va. 319. For example, hospitals operated by nonstock corporations not organized for profit but charging fees for those able to pay may still qualify as long as they are conducted exclusively as charities.

2. Exclusive Use Requirement:

The exclusive use of the property for charitable purposes is a critical element of the exemption. The two-prong test articulated in the search results requires that the organization have charitable status under federal law and that the property be used exclusively for charitable purposes. Additionally, the officers of an institution have discretion to determine how the property is used, provided their actions are reasonable and in good faith. Courts will not interfere with such determinations unless there is evidence of bad faith.

### 3. Strict Construction and Burden of Proof:

Virginia courts strictly construe tax exemption statutes against the taxpayer. This means that any ambiguity in the statutory language will be resolved in favor of taxation rather than exemption. The taxpayer bears the burden of proving that the property qualifies for the exemption, including demonstrating that it is used exclusively for charitable purposes. This principle underscores the importance of clear and convincing evidence to support a claim for exemption. ---

#### **Application**

The Application for tax exempt status is from Marian Homes, Inc. for a property it owns located at 123 Country Club Circle, Winchester, VA 22602. The property is a single family detached home, currently used as a group home for adult individuals with intellectual disabilities. On Page 2 of the Application for Real Property Tax Exemption, Section 6, no category of exemption has been identified by the Applicant. The Federal Tax Returns submitted list Marian Homes, Inc. as a “non profit organization whose sole mission is to own and maintain group homes in Virginia for persons with intellectual disability”.

The Applicant has also submitted its IRS 501(c)(3) recognition of its tax exempt status.

Under the Virginia Constitution, specifically Article X, Taxation and Finance, Section 6(a)(6), certain property may be designated by an ordinance:

***“Property used by its owner for religious, charitable, patriotic, historical, benevolent, cultural, or public park and playground purposes, as may be provided by classification or designation by an ordinance adopted by the local governing body and subject to such restrictions and conditions as provided by general law.”(emphasis added)***

#### **Conclusion**

To qualify for a real estate tax exemption in Virginia, a tax-exempt organization must meet stringent statutory requirements. The property must be owned by a nonprofit entity, used exclusively for charitable purposes, and not held or leased for profit. The burden of proof lies with the taxpayer, and courts strictly construe tax exemption statutes against the claimant. Organizations seeking such exemptions should ensure compliance with these standards and be prepared to provide clear evidence of their eligibility. It appears that the Applicant Marian Homes, Inc. qualifies for a real estate tax exemption if they can adequately support their application, and the local governing body designates their organization by ordinance.

Attachment: Virginia Code §58.1-3651



**FREDERICK COUNTY, VIRGINIA**  
Commissioner of the Revenue  
P.O. Box 552, Winchester VA 22604-0552  
Phone: 540-665-5680 Fax: 540-667-6487  
[www.fcva.us/cor](http://www.fcva.us/cor) • [www.fcva.us/re](http://www.fcva.us/re)

DATE: \_\_\_\_\_

**CHECK ONE:**  
☒ **INITIAL APPLICATION**  
☐ **TRIENNIAL RE-APPLICATION**

## APPLICATION FOR REAL PROPERTY TAX EXEMPTION

This Application must be completed by Applicants seeking to maintain their existing exemption and new Applicants seeking exemption.

Frederick County Code Section 155-153(B):

*Each organization which owns real property exempt from taxation pursuant to designation of the Board of Supervisors or pursuant to designation of the General Assembly shall file triennially, commencing on November 15, 2014, an application with the Commissioner of the Revenue as a requirement for retention of the exempt status of the property. The Commissioner of the Revenue shall send notice of this requirement to each such organization by not later than September 15 preceding the November 15 on which such application is due. Such application shall show the ownership and usage of such property, and such other information as the entity deems desirable, for the property for which retention of such exemption is sought.*

**\*\*\* COMPLETE AS LEGALLY APPROPRIATE PER THE DATE OF THIS APPLICATION. \*\*\***

|  |   |               |                           |
|--|---|---------------|---------------------------|
| Organization's Name:   | Marian Homes, Inc.                            |               |                           |
| Organization's Federal Employer Identification No. (EIN):            | 54-1792586                                    |               |                           |
| Contact Name:  | Jim McHugh                                    | Phone Number: | 703-596-5080              |
| Contact Title:   | President                                     | Email:        | president@marianhomes.org |
| Mailing Address:   | P.O. Box 7003, Fairfax Station, VA 22039-7003 |               |                           |
| Frederick County Location Address:                                   | 123 Country Club Circle, Winchester, VA 22602 |               |                           |
| Date Organization Began or Will Begin Operating in Frederick County: | 4/30/2024                                     |               |                           |

**1. What is the organization's purpose?**

We provide group homes to adult individuals with intellectual disabilities

**2. What is the organization's federal tax designation (select one):**

☒ 501(c)(3)   ☐ 501(c)(4)   ☐ 501(c)(6)   ☐ 501(c)(7)   ☐ Other [specify]:

**3. How is the organization funded?**

Fundraising and via below market rental rates for our homes

**4. What activities or services does the organization provide that enhances Frederick County and its citizens?**

We provide group homes to adult individuals with intellectual disabilities

**5. Provide a detailed list of all real property owned by the organization for which it is seeking a Frederick County tax exemption (attach additional sheet, if necessary):**

| MAP NO.  | PROPERTY ADDRESS                                | DATE ACQUIRED | USE OF PROPERTY  |
|----------|---|---------------|--|
| 54C6-2-3 | 123 Country Club Circle<br>Winchester, VA 22602 | 4/30/2024     | group home to adults with<br>intellectual disabilities |
|          |   |               |  |
|          |   |               |  |
|          |   |               |  |

# APPLICATION FOR REAL PROPERTY TAX EXEMPTION



PAGE 2

## 6. Select the category of exemption under which your organization qualifies:

- ☐ Church or Religious Body or Religious Organization *[provide supporting documentation]*
- ☐ Non-Profit Cemetery
- ☐ Library or Non-Profit Institution of Learning
- ☐ Museum
- ☐ Historic Preservation
- ☐ Park
- ☐ Playground
- ☐ Club, Scouts, or nationally-known helpful organization *[specify]:* \_\_\_\_\_
- ☐ College Foundation or Alumni Association
- ☐ Recognized Farming Association *[specify]:* \_\_\_\_\_
- ☐ Veterans Association or Auxiliary of same *[specify]:* \_\_\_\_\_

**NOTE:** A copy of your most recent exempt IRS tax return and/or your latest detailed financial statements may be requested.

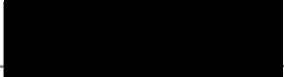
## 7. List the following information for all officers who have the legal authority to represent the organization:

| NAME           | TITLE          | MAILING ADDRESS   | TELEPHONE NO.  | EMAIL ADDRESS                 |
|----------------|----------------|---|--|-------------------------------|
| Jim McHugh     | President      |  |  | president@marianhomes.org     |
| Tom Savage     | Vice President |   |  | vicepresident@marianhomes.org |
| Sam Morthland  | Treasurer      |   |  | treasurer@marianhomes.org     |
| Jacob Geurkink | Secretary      |   |  | secretary@marianhomes.org     |

## DECLARATION AND SIGNATURE

If the real estate owner is a business entity such as a trust, partnership, limited liability company, or corporation, this Application must be signed by a member, partner, executive officer, or other person specifically authorized in writing by the trust, partnership, limited liability company, or corporation to sign. *It is a misdemeanor for any person to willfully subscribe a return which is not believed to be true and correct as to every material matter.* (Code Va. Sec. 58.1-11)

**DECLARATION:** *I do swear or affirm under penalty of perjury (1) that the information herein and in any attachment(s) hereto are true, complete, and correct to the best of my knowledge and belief, and (2) that I am the owner or a member, partner, executive officer, or other person specifically authorized in writing to sign this Application and represent the organization during the tax exemption application process.*

|   |                   |   |                                   |             |
|---|-------------------|---|-----------------------------------|-------------|
|  | Jim McHugh        | <input type="checkbox"/> Owner <u>OR</u><br><input checked="" type="checkbox"/> If Business, Title: | President                         | 10/20/2024  |
| <i>Signature</i>  | <i>Print Name</i> |   | <i>(e.g., President, VP etc.)</i> | <i>Date</i> |

### \*\*\* FOR OFFICE USE ONLY \*\*\*

|                      |   |                 |   |
|----------------------|---|-----------------|---|
| Date Received: _____ | <input type="checkbox"/> Copy sent to Rod Williams on _____ | Initials: _____ | Disposition: <input type="checkbox"/> APPROVED<br><input type="checkbox"/> DENIED |
|----------------------|---|-----------------|---|

[Rev. 12/2019]

## Forms 990 / 990-EZ Return Summary

For calendar year 2023, or tax year beginning

, and ending

54-1792586

**MARIAN HOMES, INC.**

Net Asset / Fund Balance at Beginning of Year

3,484,164
**Revenue**

|                         |  |         |
|-------------------------|--|---------|
| Contributions           |  | 118,340 |
| Program service revenue |  | 251,650 |
| Investment income       |  | 5,773   |
| Capital gain / loss     |  |         |

Fundraising / Gaming:

Gross revenue 33,107Direct expenses                     Net income 33,107Other income 17,396**Total revenue**
426,266
**Expenses**

|                        |  |         |
|------------------------|--|---------|
| Program services       |  | 313,001 |
| Management and general |  | 67,194  |
| Fundraising            |  | 3,006   |

**Total expenses**
383,201
**Excess / (deficit)**
43,065

Changes

21,561

Net Asset / Fund Balance at End of Year

3,548,790
**Reconciliation of Revenue**Total revenue per financial statements 444,585

Less:

Unrealized gains 21,161Donated services                     Recoveries                     Other                     

Plus:

Investment expenses 2,842Other                     **Total revenue per return** 426,266**Reconciliation of Expenses**Total expenses per financial statements 380,359

Less:

Donated services                     Prior year adjustments                     Losses                     Other                     

Plus:

Investment expenses 2,842Other                     **Total expenses per return** 383,201**Balance Sheet**

|             | Beginning        | Ending           | Differences   |
|-------------|------------------|------------------|---------------|
| Assets      | 5,192,489        | 5,279,548        |               |
| Liabilities | 1,708,325        | 1,730,758        |               |
| Net assets  | <u>3,484,164</u> | <u>3,548,790</u> | <u>64,626</u> |

**Miscellaneous Information**

Amended return

Return / extended due date 11/15/24Failure to file penalty

| Form <b>990</b>  |  | <b>Two Year Comparison Report</b>             |                       | <b>2022 &amp; 2023</b>         |                              |
|--|--|---|-----------------------|--------------------------------|------------------------------|
| Name   |  | For calendar year 2023, or tax year beginning |                       | , ending                       |                              |
|  |  |   |                       | Taxpayer Identification Number |                              |
| <b>MARIAN HOMES, INC.</b>                                  |  |   |                       | <b>54-1792586</b>              |                              |
| Revenue  | 1. Contributions, gifts, grants                                | 1.  | 2022<br><b>79,429</b> | 2023<br><b>118,340</b>         | Differences<br><b>38,911</b> |
|  | 2. Membership dues and assessments                             | 2.  |                       |                                |                              |
|  | 3. Government contributions and grants                         | 3.  |                       |                                |                              |
|  | 4. Program service revenue                                     | 4.  | <b>243,779</b>        | <b>251,650</b>                 | <b>7,871</b>                 |
|  | 5. Investment income   | 5.  | <b>9,435</b>          | <b>5,773</b>                   | <b>-3,662</b>                |
|  | 6. Proceeds from tax exempt bonds                              | 6.  |                       |                                |                              |
|  | 7. Net gain or (loss) from sale of assets other than inventory | 7.  |                       |                                |                              |
|  | 8. Net income or (loss) from fundraising events                | 8.  | <b>23,672</b>         | <b>33,107</b>                  | <b>9,435</b>                 |
|  | 9. Net income or (loss) from gaming                            | 9.  |                       |                                |                              |
|  | 10. Net gain or (loss) on sales of inventory                   | 10.   |                       |                                |                              |
|  | 11. Other revenue  | 11.   | <b>10,150</b>         | <b>17,396</b>                  | <b>7,246</b>                 |
|  | 12. <b>Total revenue.</b> Add lines 1 through 11               | 12.   | <b>366,465</b>        | <b>426,266</b>                 | <b>59,801</b>                |
| Expenses   | 13. Grants and similar amounts paid                            | 13.   |                       |                                |                              |
|  | 14. Benefits paid to or for members                            | 14.   |                       |                                |                              |
|  | 15. Compensation of officers, directors, trustees, etc.        | 15.   |                       |                                |                              |
|  | 16. Salaries, other compensation, and employee benefits        | 16.   |                       |                                |                              |
|  | 17. Professional fundraising fees                              | 17.   |                       |                                |                              |
|  | 18. Other professional fees                                    | 18.   | <b>18,701</b>         | <b>27,973</b>                  | <b>9,272</b>                 |
|  | 19. Occupancy, rent, utilities, and maintenance                | 19.   |                       |                                |                              |
|  | 20. Depreciation and Depletion                                 | 20.   | <b>92,010</b>         | <b>96,525</b>                  | <b>4,515</b>                 |
|  | 21. Other expenses   | 21.   | <b>198,109</b>        | <b>258,703</b>                 | <b>60,594</b>                |
|  | 22. <b>Total expenses.</b> Add lines 13 through 21             | 22.   | <b>308,820</b>        | <b>383,201</b>                 | <b>74,381</b>                |
|  | 23. <b>Excess or (Deficit).</b> Subtract line 22 from line 12  | 23.   | <b>57,645</b>         | <b>43,065</b>                  | <b>-14,580</b>               |
| Other Information  | 24. Total exempt revenue                                       | 24.   | <b>366,465</b>        | <b>426,266</b>                 | <b>59,801</b>                |
|  | 25. Total unrelated revenue                                    | 25.   |                       |                                |                              |
|  | 26. Total excludable revenue                                   | 26.   | <b>263,364</b>        | <b>274,819</b>                 | <b>11,455</b>                |
|  | 27. Total assets   | 27.   | <b>5,192,489</b>      | <b>5,279,548</b>               | <b>87,059</b>                |
|  | 28. Total liabilities  | 28.   | <b>1,708,325</b>      | <b>1,730,758</b>               | <b>22,433</b>                |
|  | 29. Retained earnings  | 29.   | <b>3,484,164</b>      | <b>3,548,790</b>               | <b>64,626</b>                |
|  | 30. Number of voting members of governing body                 | 30.   | <b>13</b>             | <b>14</b>                      |                              |
| 31. Number of independent voting members of governing body | 31.  | <b>13</b>                                     | <b>14</b>             |                                |                              |
| 32. Number of employees                                    | 32.  | <b>0</b>                                      | <b>0</b>              |                                |                              |
| 33. Number of volunteers                                   | 33.  |   | <b>60</b>             |                                |                              |

Form

990

Department of the Treasury  
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning , and ending

B Check if applicable:

☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return/terminated  
☐ Amended return  
☐ Application pending

C Name of organization

MARIAN HOMES, INC.

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

Room/suite

PO BOX 7003

City or town, state or province, country, and ZIP or foreign postal code

FAIRFAX STATION VA 22039-7003

D Employer identification number

54-1792586

E Telephone number

G Gross receipts \$

426,266

F Name and address of principal officer:

JIM MCHUGH

PO BOX 7003

FAIRFAX STATION VA 22039-7003

H(a) Is this a group return for subordinates?

☐ Yes ☒ No

H(b) Are all subordinates included?

☐ Yes ☐ No

If "No," attach a list. See instructions

I Tax-exempt status:

☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website:

WWW.MARIANHOMES.ORG

H(c) Group exemption number

K Form of organization:

☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation:

1996

M State of legal domicile:

VA

Part I Summary

1 Briefly describe the organization's mission or most significant activities:

MARIAN HOMES, INC IS A NON PROFIT ORGANIZATION WHOSE SOLE MISSION IS TO OWN AND MAINTAIN GROUP HOMES IN VIRGINIA FOR PERSONS WITH INTELLECTUAL DISABILITY.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a)

4 Number of independent voting members of the governing body (Part VI, line 1b)

5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)

6 Total number of volunteers (estimate if necessary)

7a Total unrelated business revenue from Part VIII, column (C), line 12

7b Net unrelated business taxable income from Form 990-T, Part I, line 11

|   | Prior Year | Current Year |
|---|------------|--------------|
| 8 Contributions and grants (Part VIII, line 1h)                                       | 79,429     | 118,340      |
| 9 Program service revenue (Part VIII, line 2g)  | 243,779    | 251,650      |
| 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)                      | 9,435      | 5,773        |
| 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)           | 33,822     | 50,503       |
| 12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 366,465    | 426,266      |
| 13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)                   |            | 0            |
| 14 Benefits paid to or for members (Part IX, column (A), line 4)                      |            | 0            |
| 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)  |            | 0            |
| 16a Professional fundraising fees (Part IX, column (A), line 11e)                     |            | 0            |
| b Total fundraising expenses (Part IX, column (D), line 25)                           | 3,006      |              |
| 17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)                       | 308,820    | 383,201      |
| 18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)          | 308,820    | 383,201      |
| 19 Revenue less expenses. Subtract line 18 from line 12                               | 57,645     | 43,065       |
| 20 Total assets (Part X, line 16)   | 5,192,489  | 5,279,548    |
| 21 Total liabilities (Part X, line 26)  | 1,708,325  | 1,730,758    |
| 22 Net assets or fund balances. Subtract line 21 from line 20                         | 3,484,164  | 3,548,790    |

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

JIM MCHUGH

PRESIDENT

Type or print name and title

Date

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

CLINT LEHMAN, CPA

CLINT LEHMAN, CPA

06/17/24

P00840525

DELEON & STANG, CPAS AND ADVISORS

52-1373858

150 S EAST STREET

301-250-7400

FREDERICK, MD 21701

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form 990 (2023)

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III ☐

**1** Briefly describe the organization's mission:

**MARIAN HOMES, INC IS A NON PROFIT ORGANIZATION WHOSE SOLE MISSION IS TO OWN AND MAINTAIN GROUP HOMES IN VIRGINIA FOR PERSONS WITH INTELLECTUAL DISABILITY.**

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

**4a** (Code: ) (Expenses \$ **313,001** including grants of \$ ) (Revenue \$ )

**MARIAN HOMES INC IS A NON PROFIT ORGANIZATION WHOSE SOLE MISSION IS TO OWN AND MAINTAIN GROUP HOMES IN VIRGINIA FOR PERSONS WITH INTELLECTUAL DISABILITY.**

**4b** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**N/A**

**4c** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**N/A**

**4d** Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses **313,001**



**Part IV Checklist of Required Schedules**

|  | Yes      | No       |
|--|----------|----------|
| <b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A   | <b>X</b> |          |
| <b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors? See instructions   | <b>X</b> |          |
| <b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I  |          | <b>X</b> |
| <b>4 Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II  |          | <b>X</b> |
| <b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III  |          | <b>X</b> |
| <b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I  |          | <b>X</b> |
| <b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II  |          | <b>X</b> |
| <b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III   |          | <b>X</b> |
| <b>9</b> Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV            |          | <b>X</b> |
| <b>10</b> Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part V   |          | <b>X</b> |
| <b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.   |          |          |
| <b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI   | <b>X</b> |          |
| <b>b</b> Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII  |          | <b>X</b> |
| <b>c</b> Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII  |          | <b>X</b> |
| <b>d</b> Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX   |          | <b>X</b> |
| <b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X   |          | <b>X</b> |
| <b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X  | <b>X</b> |          |
| <b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII  | <b>X</b> |          |
| <b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional   |          | <b>X</b> |
| <b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E  |          | <b>X</b> |
| <b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?   |          | <b>X</b> |
| <b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV |          | <b>X</b> |
| <b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV   |          | <b>X</b> |
| <b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV   |          | <b>X</b> |
| <b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions   |          | <b>X</b> |
| <b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II   | <b>X</b> |          |
| <b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III   |          | <b>X</b> |
| <b>20a</b> Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H   |          | <b>X</b> |
| <b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?  |          |          |
| <b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II  |          | <b>X</b> |

**Part IV Checklist of Required Schedules (continued)**

|   | Yes      | No       |
|---|----------|----------|
| <b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>  |          | <b>X</b> |
| <b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>   |          | <b>X</b> |
| <b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>  |          | <b>X</b> |
| <b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?  |          |          |
| <b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?   |          |          |
| <b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?  |          |          |
| <b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>   |          | <b>X</b> |
| <b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>   |          | <b>X</b> |
| <b>26</b> Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>   |          | <b>X</b> |
| <b>27</b> Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> |          | <b>X</b> |
| <b>28</b> Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).   |          |          |
| <b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>  |          | <b>X</b> |
| <b>b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>   |          | <b>X</b> |
| <b>c</b> A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>  |          | <b>X</b> |
| <b>29</b> Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>  |          | <b>X</b> |
| <b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>   |          | <b>X</b> |
| <b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>   |          | <b>X</b> |
| <b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>   |          | <b>X</b> |
| <b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>   |          | <b>X</b> |
| <b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>   |          | <b>X</b> |
| <b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?  |          | <b>X</b> |
| <b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>   |          |          |
| <b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>  |          | <b>X</b> |
| <b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>  |          | <b>X</b> |
| <b>38</b> Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O.  | <b>X</b> |          |

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V ☐

|   | Yes       | No       |
|---|-----------|----------|
| <b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable  | <b>1a</b> | <b>5</b> |
| <b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable  | <b>1b</b> | <b>0</b> |
| <b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | <b>1c</b> | <b>X</b> |

| Part V Statements Regarding Other IRS Filings and Tax Compliance (continued) |  | Yes        | No       |
|--|--|------------|----------|
| <b>2a</b>  | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return  | <b>2a</b>  | <b>0</b> |
| <b>b</b>   | If at least one is reported on line 2a, did the organization file all required federal employment tax returns?   | <b>2b</b>  |          |
| <b>3a</b>  | Did the organization have unrelated business gross income of \$1,000 or more during the year?  | <b>3a</b>  | <b>X</b> |
| <b>b</b>   | If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O  | <b>3b</b>  |          |
| <b>4a</b>  | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | <b>4a</b>  | <b>X</b> |
| <b>b</b>   | If "Yes," enter the name of the foreign country<br>See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).   |            |          |
| <b>5a</b>  | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?  | <b>5a</b>  | <b>X</b> |
| <b>b</b>   | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?   | <b>5b</b>  | <b>X</b> |
| <b>c</b>   | If "Yes" to line 5a or 5b, did the organization file Form 8886-T?  | <b>5c</b>  |          |
| <b>6a</b>  | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?                                    | <b>6a</b>  | <b>X</b> |
| <b>b</b>   | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?  | <b>6b</b>  |          |
| <b>7</b>   | <b>Organizations that may receive deductible contributions under section 170(c).</b>   |            |          |
| <b>a</b>   | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?  | <b>7a</b>  |          |
| <b>b</b>   | If "Yes," did the organization notify the donor of the value of the goods or services provided?  | <b>7b</b>  |          |
| <b>c</b>   | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?   | <b>7c</b>  |          |
| <b>d</b>   | If "Yes," indicate the number of Forms 8282 filed during the year  | <b>7d</b>  |          |
| <b>e</b>   | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  | <b>7e</b>  |          |
| <b>f</b>   | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?   | <b>7f</b>  |          |
| <b>g</b>   | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?   | <b>7g</b>  |          |
| <b>h</b>   | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?   | <b>7h</b>  |          |
| <b>8</b>   | <b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?   | <b>8</b>   |          |
| <b>9</b>   | <b>Sponsoring organizations maintaining donor advised funds.</b>   |            |          |
| <b>a</b>   | Did the sponsoring organization make any taxable distributions under section 4966?   | <b>9a</b>  |          |
| <b>b</b>   | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?  | <b>9b</b>  |          |
| <b>10</b>  | <b>Section 501(c)(7) organizations.</b> Enter:   |            |          |
| <b>a</b>   | Initiation fees and capital contributions included on Part VIII, line 12   | <b>10a</b> |          |
| <b>b</b>   | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities  | <b>10b</b> |          |
| <b>11</b>  | <b>Section 501(c)(12) organizations.</b> Enter:  |            |          |
| <b>a</b>   | Gross income from members or shareholders  | <b>11a</b> |          |
| <b>b</b>   | Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)  | <b>11b</b> |          |
| <b>12a</b>   | <b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?  | <b>12a</b> |          |
| <b>b</b>   | If "Yes," enter the amount of tax-exempt interest received or accrued during the year  | <b>12b</b> |          |
| <b>13</b>  | <b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>  |            |          |
| <b>a</b>   | Is the organization licensed to issue qualified health plans in more than one state?<br><b>Note:</b> See the instructions for additional information the organization must report on Schedule O.   | <b>13a</b> |          |
| <b>b</b>   | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans  | <b>13b</b> |          |
| <b>c</b>   | Enter the amount of reserves on hand   | <b>13c</b> |          |
| <b>14a</b>   | Did the organization receive any payments for indoor tanning services during the tax year?   | <b>14a</b> | <b>X</b> |
| <b>b</b>   | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O  | <b>14b</b> |          |
| <b>15</b>  | Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?<br>If "Yes," see instructions and file Form 4720, Schedule N.                   | <b>15</b>  | <b>X</b> |
| <b>16</b>  | Is the organization an educational institution subject to the section 4968 excise tax on net investment income?<br>If "Yes," complete Form 4720, Schedule O.   | <b>16</b>  | <b>X</b> |
| <b>17</b>  | <b>Section 501(c)(21) organizations.</b> Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?<br>If "Yes," complete Form 6069.  | <b>17</b>  |          |

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI ☒

**Section A. Governing Body and Management**

|  | 1a | 14        | 1b | 14        | Yes       | No       |
|--|----|-----------|----|-----------|-----------|----------|
| <b>1a</b> Enter the number of voting members of the governing body at the end of the tax year<br>If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. |    | <b>14</b> |    | <b>14</b> |           |          |
| <b>b</b> Enter the number of voting members included on line 1a, above, who are independent  |    |           |    |           |           |          |
| <b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?   |    |           |    |           | <b>2</b>  | <b>X</b> |
| <b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?   |    |           |    |           | <b>3</b>  | <b>X</b> |
| <b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?  |    |           |    |           | <b>4</b>  | <b>X</b> |
| <b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?  |    |           |    |           | <b>5</b>  | <b>X</b> |
| <b>6</b> Did the organization have members or stockholders?  |    |           |    |           | <b>6</b>  | <b>X</b> |
| <b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?   |    |           |    |           | <b>7a</b> | <b>X</b> |
| <b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?   |    |           |    |           | <b>7b</b> | <b>X</b> |
| <b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:   |    |           |    |           |           |          |
| <b>a</b> The governing body?   |    |           |    |           | <b>8a</b> | <b>X</b> |
| <b>b</b> Each committee with authority to act on behalf of the governing body?   |    |           |    |           | <b>8b</b> | <b>X</b> |
| <b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O  |    |           |    |           | <b>9</b>  | <b>X</b> |

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

|   | Yes        | No       |
|---|------------|----------|
| <b>10a</b> Did the organization have local chapters, branches, or affiliates?   | <b>10a</b> | <b>X</b> |
| <b>b</b> If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?   | <b>10b</b> |          |
| <b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?  | <b>11a</b> | <b>X</b> |
| <b>b</b> Describe on Schedule O the process, if any, used by the organization to review this Form 990.  |            |          |
| <b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13  | <b>12a</b> | <b>X</b> |
| <b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?  | <b>12b</b> | <b>X</b> |
| <b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done   | <b>12c</b> | <b>X</b> |
| <b>13</b> Did the organization have a written whistleblower policy?   | <b>13</b>  | <b>X</b> |
| <b>14</b> Did the organization have a written document retention and destruction policy?  | <b>14</b>  | <b>X</b> |
| <b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?  |            |          |
| <b>a</b> The organization's CEO, Executive Director, or top management official   | <b>15a</b> | <b>X</b> |
| <b>b</b> Other officers or key employees of the organization  | <b>15b</b> | <b>X</b> |
| If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.  |            |          |
| <b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?  | <b>16a</b> | <b>X</b> |
| <b>b</b> If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? | <b>16b</b> |          |

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed **VA**

**18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

**19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

**20** State the name, address, and telephone number of the person who possesses the organization's books and records.

**CRAIG ANDERSON****PO BOX 7003****FAIRFAX STATION****VA 22039****703-915-4786**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII ☐
**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**
**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

| (A)<br>Name and title  | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position<br>(do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC) | (E)<br>Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|------------------------|--|--|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
|                        |  | Individual trustee or director   | Institutional trustee | Officer | Key employee | Highest compensated employee | Former |   |  |   |
| (1) JIM MCHUGH         | 12.00  |  |                       |         |              |                              |        |   |  |   |
| PRESIDENT              | 0.00   | X  |                       | X       |              |                              |        | 0   | 0  | 0   |
| (2) TOM SAVAGE         | 6.00   |  |                       |         |              |                              |        |   |  |   |
| V. PRESIDENT           | 0.00   | X  |                       | X       |              |                              |        | 0   | 0  | 0   |
| (3) SAM MORTHLAND      | 5.00   |  |                       |         |              |                              |        |   |  |   |
| TREASURER              | 0.00   | X  |                       | X       |              |                              |        | 0   | 0  | 0   |
| (4) JAKE GEURKINK      | 4.00   |  |                       |         |              |                              |        |   |  |   |
| SECRETARY              | 0.00   | X  |                       | X       |              |                              |        | 0   | 0  | 0   |
| (5) LISA-ANTHONY PRICE | 5.00   |  |                       |         |              |                              |        |   |  |   |
| DIRECTOR               | 0.00   | X  |                       |         |              |                              |        | 0   | 0  | 0   |
| (6) TIMOTHY BECK       | 3.00   |  |                       |         |              |                              |        |   |  |   |
| DIRECTOR               | 0.00   | X  |                       |         |              |                              |        | 0   | 0  | 0   |
| (7) STEVE CANTU        | 5.00   |  |                       |         |              |                              |        |   |  |   |
| DIRECTOR               | 0.00   | X  |                       |         |              |                              |        | 0   | 0  | 0   |
| (8) ELIZA ENGLER       | 4.00   |  |                       |         |              |                              |        |   |  |   |
| DIRECTOR               | 0.00   | X  |                       |         |              |                              |        | 0   | 0  | 0   |
| (9) RAYMOND A. FERRARI | 3.00   |  |                       |         |              |                              |        |   |  |   |
| DIRECTOR               | 0.00   | X  |                       |         |              |                              |        | 0   | 0  | 0   |
| (10) JANNETTE FISHER   | 3.00   |  |                       |         |              |                              |        |   |  |   |
| DIRECTOR               | 0.00   | X  |                       |         |              |                              |        | 0   | 0  | 0   |
| (11) PATRICK MEERE     | 2.00   |  |                       |         |              |                              |        |   |  |   |
| DIRECTOR               | 0.00   | X  |                       |         |              |                              |        | 0   | 0  | 0   |

**Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

| (A)<br>Name and title  | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position<br>(do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC) | (E)<br>Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|--|--|--|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
|  |  | Individual trustee or director   | Institutional trustee | Officer | Key employee | Highest compensated employee | Former |   |  |   |
| (12) <b>SALLY PARRIS</b>                                       |  |  |                       |         |              |                              |        |   |  |   |
| (12) DIRECTOR  | 2.00<br>0.00   | X  |                       |         |              |                              |        | 0   | 0  | 0   |
| (13) <b>RICK STONE</b>   |  |  |                       |         |              |                              |        |   |  |   |
| (13) DIRECTOR  | 3.00<br>0.00   | X  |                       |         |              |                              |        | 0   | 0  | 0   |
| (14) <b>PAUL WILKINSON</b>                                     |  |  |                       |         |              |                              |        |   |  |   |
| (14) DIRECTOR  | 2.00<br>0.00   | X  |                       |         |              |                              |        | 0   | 0  | 0   |
| (15)   |  |  |                       |         |              |                              |        |   |  |   |
| (16)   |  |  |                       |         |              |                              |        |   |  |   |
| (17)   |  |  |                       |         |              |                              |        |   |  |   |
| (18)   |  |  |                       |         |              |                              |        |   |  |   |
| (19)   |  |  |                       |         |              |                              |        |   |  |   |
| <b>1b Subtotal</b>   |  |  |                       |         |              |                              |        |   |  |   |
| <b>c Total from continuation sheets to Part VII, Section A</b> |  |  |                       |         |              |                              |        |   |  |   |
| <b>d Total (add lines 1b and 1c)</b>                           |  |  |                       |         |              |                              |        |   |  |   |

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

|  | Yes | No |
|--|-----|----|
| <b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>  |     | X  |
| <b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> |     | X  |
| <b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>                       |     | X  |

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

| (A)<br>Name and business address | (B)<br>Description of services | (C)<br>Compensation |
|----------------------------------|--------------------------------|---------------------|
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII ☐

|  |   |                |               | (A)<br>Total revenue | (B)<br>Related or exempt<br>function revenue | (C)<br>Unrelated<br>business revenue | (D)<br>Revenue excluded<br>from tax under<br>sections 512-514 |
|--|---|----------------|---------------|----------------------|--|--------------------------------------|---|
| <b>Contributions, Gifts, Grants<br/>and Other Similar Amounts</b>      | <b>1a</b> Federated campaigns   | <b>1a</b>      |               |                      |  |                                      |   |
|  | <b>b</b> Membership dues  | <b>1b</b>      |               |                      |  |                                      |   |
|  | <b>c</b> Fundraising events   | <b>1c</b>      |               |                      |  |                                      |   |
|  | <b>d</b> Related organizations  | <b>1d</b>      |               |                      |  |                                      |   |
|  | <b>e</b> Government grants (contributions)  | <b>1e</b>      |               |                      |  |                                      |   |
|  | <b>f</b> All other contributions, gifts, grants,<br>and similar amounts not included above  | <b>1f</b>      | 118,340       |                      |  |                                      |   |
|  | <b>g</b> Noncash contributions included in<br>lines 1a-1f   | <b>1g</b>      | \$            |                      |  |                                      |   |
|  | <b>h Total.</b> Add lines 1a-1f   |                |               | 118,340              |  |                                      |   |
| <b>Program Service<br/>Revenue</b>                                     |   |                | Business Code |                      |  |                                      |   |
|  | <b>2a</b> RENTAL INCOME   |                |               | 251,650              | 251,650                                      |                                      |   |
|  | <b>b</b>  |                |               |                      |  |                                      |   |
|  | <b>c</b>  |                |               |                      |  |                                      |   |
|  | <b>d</b>  |                |               |                      |  |                                      |   |
|  | <b>e</b>  |                |               |                      |  |                                      |   |
|  | <b>f</b> All other program service revenue  |                |               |                      |  |                                      |   |
| <b>g Total.</b> Add lines 2a-2f  |   |                | 251,650       |                      |  |                                      |   |
| <b>Other Revenue</b>   | <b>3</b> Investment income (including dividends, interest, and<br>other similar amounts)  |                |               | 5,773                |  |                                      | 5,773   |
|  | <b>4</b> Income from investment of tax-exempt bond proceeds   |                |               |                      |  |                                      |   |
|  | <b>5</b> Royalties  |                |               |                      |  |                                      |   |
|  | <b>6a</b> Gross rents   | (i) Real       | (ii) Personal |                      |  |                                      |   |
|  |   | <b>6a</b>      |               |                      |  |                                      |   |
|  | <b>b</b> Less: rental expenses  | <b>6b</b>      |               |                      |  |                                      |   |
|  | <b>c</b> Rental inc. or (loss)  | <b>6c</b>      |               |                      |  |                                      |   |
|  | <b>d</b> Net rental income or (loss)  |                |               |                      |  |                                      |   |
|  | <b>7a</b> Gross amount from<br>sales of assets<br>other than inventory  | (i) Securities | (ii) Other    |                      |  |                                      |   |
|  |   | <b>7a</b>      |               |                      |  |                                      |   |
|  | <b>b</b> Less: cost or other<br>basis and sales exps.   | <b>7b</b>      |               |                      |  |                                      |   |
|  | <b>c</b> Gain or (loss)   | <b>7c</b>      |               |                      |  |                                      |   |
|  | <b>d</b> Net gain or (loss)   |                |               |                      |  |                                      |   |
|  | <b>8a</b> Gross income from fundraising events<br>(not including \$<br>of contributions reported on line<br>1c). See Part IV, line 18 |                |               |                      |  |                                      |   |
|  |   | <b>8a</b>      | 33,107        |                      |  |                                      |   |
|  | <b>b</b> Less: direct expenses  | <b>8b</b>      |               |                      |  |                                      |   |
|  | <b>c</b> Net income or (loss) from fundraising events   |                |               | 33,107               |  |                                      |   |
| <b>9a</b> Gross income from gaming<br>activities. See Part IV, line 19 |   |                |               |                      |  |                                      |   |
|  | <b>9a</b>   |                |               |                      |  |                                      |   |
| <b>b</b> Less: direct expenses   | <b>9b</b>   |                |               |                      |  |                                      |   |
| <b>c</b> Net income or (loss) from gaming activities                   |   |                |               |                      |  |                                      |   |
| <b>10a</b> Gross sales of inventory, less<br>returns and allowances    |   |                |               |                      |  |                                      |   |
|  | <b>10a</b>  |                |               |                      |  |                                      |   |
| <b>b</b> Less: cost of goods sold                                      | <b>10b</b>  |                |               |                      |  |                                      |   |
| <b>c</b> Net income or (loss) from sales of inventory                  |   |                |               |                      |  |                                      |   |
| <b>Miscellaneous<br/>Revenue</b>                                       |   |                | Business Code |                      |  |                                      |   |
|  | <b>11a</b> LAWCARE REVENUE  |                |               | 13,211               | 13,211                                       |                                      |   |
|  | <b>b</b> OTHER REVENUE  |                |               | 4,185                | 4,185  |                                      |   |
|  | <b>c</b>  |                |               |                      |  |                                      |   |
|  | <b>d</b> All other revenue  |                |               |                      |  |                                      |   |
| <b>e Total.</b> Add lines 11a-11d                                      |   |                |               | 17,396               |  |                                      |   |
| <b>12 Total revenue.</b> See instructions                              |   |                |               | 426,266              | 269,046                                      | 0                                    | 5,773   |

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

|  | (A)<br>Total expenses | (B)<br>Program service<br>expenses | (C)<br>Management and<br>general expenses | (D)<br>Fundraising<br>expenses |
|--|-----------------------|------------------------------------|---|--------------------------------|
| <b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21  |                       |                                    |   |                                |
| <b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22   |                       |                                    |   |                                |
| <b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16  |                       |                                    |   |                                |
| <b>4</b> Benefits paid to or for members   |                       |                                    |   |                                |
| <b>5</b> Compensation of current officers, directors, trustees, and key employees  |                       |                                    |   |                                |
| <b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)  |                       |                                    |   |                                |
| <b>7</b> Other salaries and wages  |                       |                                    |   |                                |
| <b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)  |                       |                                    |   |                                |
| <b>9</b> Other employee benefits   |                       |                                    |   |                                |
| <b>10</b> Payroll taxes  |                       |                                    |   |                                |
| <b>11</b> Fees for services (nonemployees):  |                       |                                    |   |                                |
| <b>a</b> Management  |                       |                                    |   |                                |
| <b>b</b> Legal   |                       |                                    |   |                                |
| <b>c</b> Accounting  | 22,144                |                                    | 22,144                                    |                                |
| <b>d</b> Lobbying  |                       |                                    |   |                                |
| <b>e</b> Professional fundraising services. See Part IV, line 17   |                       |                                    |   |                                |
| <b>f</b> Investment management fees  | 2,842                 |                                    | 2,842                                     |                                |
| <b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)  | 2,987                 | 2,775                              | 212                                       |                                |
| <b>12</b> Advertising and promotion  |                       |                                    |   |                                |
| <b>13</b> Office expenses  | 3,728                 |                                    | 3,728                                     |                                |
| <b>14</b> Information technology   |                       |                                    |   |                                |
| <b>15</b> Royalties  |                       |                                    |   |                                |
| <b>16</b> Occupancy  |                       |                                    |   |                                |
| <b>17</b> Travel   |                       |                                    |   |                                |
| <b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials   |                       |                                    |   |                                |
| <b>19</b> Conferences, conventions, and meetings   |                       |                                    |   |                                |
| <b>20</b> Interest   | 63,859                | 63,859                             |   |                                |
| <b>21</b> Payments to affiliates   |                       |                                    |   |                                |
| <b>22</b> Depreciation, depletion, and amortization  | 96,525                | 96,525                             |   |                                |
| <b>23</b> Insurance  | 4,181                 | 2,411                              | 1,770                                     |                                |
| <b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)                                     |                       |                                    |   |                                |
| <b>a</b> <b>REPAIRS &amp; MAINTENANCE</b>  | 78,211                | 74,647                             | 3,564                                     |                                |
| <b>b</b> <b>REAL ESTATE TAXES</b>  | 57,640                | 57,640                             |   |                                |
| <b>c</b> <b>OTHER ADMINISTRATIVE</b>   | 32,356                | 1,400                              | 28,590                                    | 2,366                          |
| <b>d</b> <b>LAWN CARE</b>  | 17,610                | 13,744                             | 3,866                                     |                                |
| <b>e</b> All other expenses  | 1,118                 |                                    | 478                                       | 640                            |
| <b>25</b> Total functional expenses. Add lines 1 through 24e   | 383,201               | 313,001                            | 67,194                                    | 3,006                          |
| <b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) |                       |                                    |   |                                |



INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

**FEB 19 1997**  
MARIAN HOMES  
C/O JAMES E AUTRY  
4122 LEONARD DR  
FAIRFAX, VA 22030

Employer Identification Number:  
54-1792586  
DLN:  
17053310042006  
Contact Person:  
D. A. DOWNING  
Contact Telephone Number:  
(513) 684-3957  
Accounting Period Ending:  
June 30  
Foundation Status Classification:  
509(a)(1)  
Advance Ruling Period Begins:  
February 22, 1996  
Advance Ruling Period Ends:  
June 30, 2000  
Addendum Applies:  
Yes

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we

Letter 1045 (DO/CG)

MARIAN HOMES

will no longer treat you as a publicly supported organization; grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

As of January 1, 1984, you are liable for social security taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Internal Revenue Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

Contributions to you are deductible by donors beginning February 22, 1996.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If you are required to file a return you must file it by the 15th day of



MARIAN HOMES

the fifth month after the end of your annual accounting period. We charge a penalty of \$10 a day when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty we charge cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. We may also charge this penalty if a return is not complete. So, please be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.


You indicate that you will not finance your activities with tax-exempt bonds or certificates of participation. Therefore, this determination letter is based on the understanding that you will not raise funds through such financing. If in the future you wish to raise funds by either of these methods, you should request a ruling from the Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, D.C. 20224, Attn: CP:E:EO:R, according to Revenue Procedure 90-4, 1990-2 I.R.B. 10.

If we said in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help us resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours



District Director

Enclosure(s):  
Addendum  
Form 872-C

Letter 1045 (00/CG)

MARIAN HOMES

You are required to make your annual return available for public inspection for three years after the return is due. You are also required to make available a copy of your exemption application, and supporting documents, and this exemption letter. Failure to make these documents available for public inspection may subject you to a penalty of \$10 per day for each day there is failure to comply (up to a maximum of \$5,000 in the case of an annual return). See Internal Revenue Service Notice 88-120, 1988-2 C.B. 454, for additional information.

If your organization conducts fund-raising events such as benefit dinners, auctions, membership drives, etc., where something of value is received in return for contributions, you can help your donors avoid difficulties with their income tax returns by assisting them in determining the proper tax treatment of their contributions. To do this you should, in advance of the event, determine the fair market value of the benefit received and state it in your fund-raising materials such as solicitations, tickets, and receipts in such a way that your donors can determine how much is deductible and how much is not. To assist you in this, the Service has issued Publication 1391, Deductibility of Payments Made to Charities Conducting Fund-Raising Events. You may obtain copies of Publication 1391 from your local IRS Office. Guidelines for deductible amounts are also set forth in Revenue Ruling 67-246, 1967-2 C.B. 104 and Revenue Procedure 90-12, 1990-1 C.B. 471 and Revenue Procedure 92-49, 1992-26 I.R.B. 18.

Form **872-C**

Rev. July 1983

Department of the Treasury  
Internal Revenue Service**Consent Fixing Period of Limitation Upon  
Assessment of Tax Under Section 4940 of the  
Internal Revenue Code**

(See instructions on reverse side.)

OMB No. 1545-0056

To be used with  
Form 1023. Submit  
in duplicate.

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period.

Marian Homes  
 (Exact legal name of organization as shown in organizing document)  
C/O Agnes E. Feiler  
4122 Leonard Drive  
Fairfax, VA 22030  
 (Number, street, city or town, state, and ZIP code)

and the  
 District Director of  
 Internal Revenue, or  
 Assistant  
 Commissioner  
 (Employee Plans and  
 Exempt Organizations)

Consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year June 30 1996  
 (Month, day, and year)

Name of organization (as shown in organizing document)

Date

X

1-6-97

Officer or trustee having authority to sign

Signature

Title

X President

For IRS use only

District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)

Date

2-19-97

By

R. V. Smith, Jr. President

Cat. No. 188050

For Paperwork Reduction Act Notice, see page 1 of the Form 1023 instructions.



INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: OCT 19 2008

MARIAN HOMES  
C/O JAMES E AUTRTY  
4124 LEONARD DR  
FAIRFAX, VA 22030-5118

Employer Identification Number:  
54-1792586  
DLN:  
200279039  
Contact Person:  
BERT W DEVANTIER ID# 31399  
Contact Telephone Number:  
(877) 829-5500  
Our Letter Dated:  
February, 1997  
Addendum Applies:  
No

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Letter 1050 (DO/CG)

MARIAN HOMES

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

~~Steven T. Miller~~  
Steven T. Miller  
Director, Exempt Organizations

Letter 1050 (DO/CG)

ARTICLE XXV  
**Exemption for Nonprofit Organizations**  
**[Adopted 6-11-2003; amended in its entirety 2-12-2014<sup>1</sup>]**

**§ 155-153. Property exempted from taxation by designation.**

- A. The real or personal property of an organization designated by the Board of Supervisors and used by such organization exclusively for one or more of the purposes as set forth in Article X, Section 6(a), of the Constitution of Virginia shall be exempt from taxation so long as such organization is operated not for profit and the property so exempted is used in accordance with the purpose(s) for which the organization is classified. The indicated real or personal property of each of the following organizations is so designated by the Board of Supervisors pursuant to this section: **[Amended 12-9-2015]**
- (1) ARC-Northern Shenandoah Valley, Incorporated, The (formerly known as Winchester-Frederick County Association for Retarded Citizens and as Northern Shenandoah Valley Association for Retarded Citizens, Inc., The) - tax parcels 54J-2-3-59, 54J-2-3-60, and 54J-2-3-61;
  - (2) Belle Grove, Inc. - tax parcels 90-A-33A and 90-A-37;
  - (3) Blue Ridge Hospice, Inc. - personal property of thrift shop in Stephens City;
  - (4) Cedar Creek Battlefield Foundation, Inc. - tax parcels 90-A-23A, 90-A-23B, 90-A-32A, 90-A-34, 90-A-55, 90-A-59A, and 91-A-28C;
  - (5) Conservation Club [Winchester-Frederick County Conservation Club, Inc.] - tax parcels 19-A-27, 19-A-49, 19-A-50, 19-A-51, 19-A-52E, 19-A-53A, 19-A-81A, 29-A-37B, 29-A-38, and 29-A-43B;
  - (6) Fort Collier Civil War Center, Inc. - tax parcel 54-A-81G;
  - (7) Frederick United Methodist Housing Development Corp. - tax parcel 75-A-80B;
  - (8) Kernstown Battlefield Association, Inc. - tax parcels 63-A-6A, 63-A-7A, 63-A-18, 63-A-18A, 63-A-18B, 63-A-18C, and 63-A-18D;
  - (9) Leary Educational Foundation, Inc. - tax parcels 6-A-17 and 6-A-18;
  - (10) Nature Conservancy, The - tax parcels 48-A-45 and 48-A-47;
  - (11) NW Works, Inc. (formerly known as Northwestern Workshop, Inc.) - tax parcel 75-A-1F;
  - (12) People-to-People Health Foundation, Inc., The (Project Hope) - tax parcel 64-A-40C;
  - (13) Potomac Appalachian Trail Club - tax parcels 19-A-41D, 28-A-119A, 48-A-29C,

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1. Editor's Note: Section 3 of said ordinance stated that "the repeal herein of § 155-154 of the Code of Frederick County, Virginia, shall not affect the tax exemption of any organization as such tax exemption was in existence immediately prior to the adoption of this ordinance, but all such organizations are otherwise subject to the provisions of § 155-153 of the Code of Frederick County, Virginia, as amended herein, and each such organization much comply with such provisions following the adoption of the ordinance in order to maintain its respective tax exemption(s)."



- 48-A-33A, 48-A-37, 48-A-37I, 48-A-37A, 48-A-37R, 48-A-49B, and 49-1-2-48;
- (14) Salvation Army, The - tax parcel 54-A-36F;
- (15) Shenandoah Valley Battlefields Foundation - tax parcels 43-A-154, 43-A-155, 43-A-159A, 54-A-1B, 54-A-1C, 54-A-88, 54-A-89C, 54-A-90, 55-A-3, and 55-A-4;
- (16) Shenandoah Valley Community Residences, Inc. - tax parcels 54N-2-2-32 and 65H-12A-108;
- (17) Stone House Foundation - tax parcels 74A03-A-77, 74A03-A-141, 74A03-A-142, 74A03-A-144, and 74A03-A-146;
- (18) Wayside Foundation for the Arts, Inc., The - tax parcel 91B-1-B-27;
- (19) Winchester Chapter of the Izaak Walton League - tax parcels 77-A-72 and 77-A-76A;
- (20) Woodmen of the World - tax parcel 54E-8-33; and
- (21) Youth Development Center, Inc., The - tax parcel 63-A-110B.
- B. Each organization which owns real property exempt from taxation pursuant to designation of the Board of Supervisors or pursuant to designation of the General Assembly shall file triennially, commencing on November 15, 2014, an application with the Commissioner of the Revenue as a requirement for retention of the exempt status of the property. The Commissioner of the Revenue shall send notice of this requirement to each such organization by not later than September 15 preceding the November 15 on which such application is due. Such application shall show the ownership and usage of such property, and such other information as the entity deems desirable, for the property for which retention of such exemption is sought.
- C. Exemptions of property from taxation under this article shall be strictly construed in accordance with the provisions of Article X, Section 6(f), of the Constitution of Virginia.

**§ 155-154. (Reserved)**

### Section 3. Taxes or assessments upon abutting property owners.

The General Assembly by general law may authorize any county, city, town, or regional government to impose taxes or assessments upon abutting property owners for such local public improvements as may be designated by the General Assembly; however, such taxes or assessments shall not be in excess of the peculiar benefits resulting from the improvements to such abutting property owners.

### Section 4. Property segregated for local taxation; exceptions.

Real estate, coal and other mineral lands, and tangible personal property, except the rolling stock of public service corporations, are hereby segregated for, and made subject to, local taxation only, and shall be assessed for local taxation in such manner and at such times as the General Assembly may prescribe by general law.

### Section 5. Franchise taxes; taxation of corporate stock.

The General Assembly, in imposing a franchise tax upon corporations, may in its discretion make the same in lieu of taxes upon other property, in whole or in part, of such corporations. Whenever a franchise tax shall be imposed upon a corporation doing business in this Commonwealth, or whenever all the capital, however invested, of a corporation chartered under the laws of this Commonwealth shall be taxed, the shares of stock issued by any such corporation shall not be further taxed.

### Section 6. Exempt property.

(a) Except as otherwise provided in this Constitution, the following property and no other shall be exempt from taxation, State and local, including inheritance taxes:

(1) Property owned directly or indirectly by the Commonwealth or any political subdivision thereof, and obligations of the Commonwealth or any political subdivision thereof exempt by law.

(2) Real estate and personal property owned and exclusively occupied or used by churches or religious bodies for religious worship or for the residences of their ministers.

(3) Private or public burying grounds or cemeteries, provided the same are not operated for profit.

(4) Property owned by public libraries or by institutions of learning not conducted for profit, so long as such property is primarily used for literary, scientific, or educational purposes or purposes incidental thereto. This provision may also apply to leasehold interests in such property as may be provided by general law.

(5) Intangible personal property, or any class or classes thereof, as may be exempted in whole or in part by general law.

(6) Property used by its owner for religious, charitable, patriotic, historical, benevolent, cultural, or public park and playground purposes, as may be provided by classification or designation by an ordinance adopted by the local governing body and subject to such restrictions and conditions as provided by general law.

(7) Land subject to a perpetual easement permitting inundation by water as may be exempted in whole or in part by general law.

(8) One motor vehicle owned and used primarily by or for a veteran of the armed forces of the United States or the Virginia National Guard who has been rated by the United States Department of Veterans Affairs or its successor agency pursuant to federal law with a one hundred percent service-connected, permanent, and total disability. For purposes of this subdivision, the term "motor vehicle" shall include only automobiles and pickup trucks. Any such motor vehicle owned by a married person may qualify if either spouse is a veteran who is one hundred percent disabled pursuant to this subdivision. This exemption shall be applicable on the date the motor vehicle is acquired or the effective date of this subdivision, whichever is later, but shall not be applicable for any period of time prior to the effective date.

(b) The General Assembly may by general law authorize the governing body of any county, city, town, or regional government to provide for the exemption from local property taxation, or a portion thereof, within such restrictions and upon such conditions as may be prescribed, of real estate and personal property designed for continuous habitation owned by, and occupied as the sole dwelling of, persons not less than sixty-five years of age or persons permanently and totally disabled as established by general law. A local governing body may be authorized to establish either income or financial worth limitations, or both, in order to qualify for such relief.

(c) Except as to property of the Commonwealth, the General Assembly by general law may restrict or condition, in whole or in part, but not extend, any or all of the above exemptions.

(d) The General Assembly may define as a separate subject of taxation any property, including real or personal property, equipment, facilities, or devices, used primarily for the purpose of abating or preventing pollution of the atmosphere or waters of the Commonwealth or for the purpose of transferring or storing solar energy, and by general law may allow the governing body of any county, city, town, or regional government to exempt or partially exempt such property from taxation, or by general law may directly exempt or partially exempt such property from taxation.

(e) The General Assembly may define as a separate subject of taxation household goods, personal effects and tangible farm property and products, and by general law may allow the governing body of any county, city, town, or regional government to exempt or partially exempt such property from taxation, or by general law may directly exempt or partially exempt such property from taxation.

(f) Exemptions of property from taxation as established or authorized hereby shall be strictly construed; provided, however, that all property exempt from taxation on the effective date of this section shall continue to be exempt until otherwise provided by the General Assembly as herein set forth.

(g) The General Assembly may by general law authorize any county, city, town, or regional government to impose a service charge upon the owners of a class or classes of exempt property for services provided by such governments.

**Section 6. Exempt property. —**

(a) Except as otherwise provided in this Constitution, the following property and no other shall be exempt from taxation, State and local, including inheritance taxes:

(1) Property owned directly or indirectly by the Commonwealth or any political subdivision thereof, and obligations of the Commonwealth or any political subdivision thereof exempt by law.

(2) Real estate and personal property owned and exclusively occupied or used by churches or religious bodies for religious worship or for the residences of their ministers.

(3) Private or public burying grounds or cemeteries, provided the same are not operated for profit.

(4) Property owned by public libraries or by institutions of learning not conducted for profit, so long as such property is primarily used for literary, scientific, or educational purposes or purposes incidental thereto. This provision may also apply to leasehold interests in such property as may be provided by general law.

(5) Intangible personal property, or any class or classes thereof, as may be exempted in whole or in part by general law.

(6) Property used by its owner for religious, charitable, patriotic, historical, benevolent, cultural, or public park and playground purposes, as may be provided by classification or designation by an ordinance adopted by the local governing body and subject to such restrictions and conditions as provided by general law.

(7) Land subject to a perpetual easement permitting inundation by water as may be exempted in whole or in part by general law.

(8) One motor vehicle owned and used primarily by or for a veteran of the armed forces of the United States or the Virginia National Guard who has been rated by the United States Department of Veterans Affairs or its successor agency pursuant to federal law with a one hundred percent service-connected, permanent, and total disability. For purposes of this subdivision, the term "motor vehicle" shall include only automobiles and pickup trucks. Any such motor vehicle owned by a married person may qualify if either spouse is a veteran who is one hundred percent disabled pursuant to this subdivision. This exemption shall be applicable on the date the motor vehicle is acquired or the effective date of this subdivision, whichever is later, but shall not be applicable for any period of time prior to the effective date.

(b) The General Assembly may by general law authorize the governing body of any county, city, town, or regional government to provide for the exemption from local property taxation, or a portion thereof, within such restrictions and upon such conditions as may be prescribed, of real estate and personal property designed for continuous habitation owned by, and occupied as the sole dwelling of, persons not less than sixty-five years of age or persons permanently and totally disabled as established by general law. A local governing body may be authorized to establish either income or financial worth limitations, or both, in order to qualify for such relief.

(c) Except as to property of the Commonwealth, the General Assembly by general law may restrict or condition, in whole or in part, but not extend, any or all of the above exemptions.

(d) The General Assembly may define as a separate subject of taxation any property, including real or personal property, equipment, facilities, or devices, used primarily for the purpose of abating or preventing pollution of the atmosphere or waters of the Commonwealth or for the purpose of transferring or storing solar energy, and by general law may allow the governing body of any county, city, town, or regional government to exempt or partially exempt such property from taxation, or by general law may directly exempt or partially exempt such property from taxation.

(e) The General Assembly may define as a separate subject of taxation household goods, personal effects and tangible farm property and products, and by general law may allow the governing body of any county, city, town, or regional government to exempt or partially exempt such property from taxation, or by general law may directly exempt or partially exempt such property from taxation.

(f) Exemptions of property from taxation as established or authorized hereby shall be strictly construed; provided, however, that all property exempt from taxation on the effective date of this section shall continue to be exempt until otherwise provided by the General Assembly as herein set forth.

(g) The General Assembly may by general law authorize any county, city, town, or regional government to impose a service charge upon the owners of a class or classes of exempt property for services provided by such governments.

(h) The General Assembly may by general law authorize the governing body of any county, city, town, or regional government to provide for a partial exemption from local real property taxation, within such restrictions and upon such conditions as may be prescribed, (i) of real estate whose improvements, by virtue of age and use, have undergone substantial renovation, rehabilitation or replacement or (ii) of real estate with new structures and improvements in conservation, redevelopment, or rehabilitation areas.

(i) The General Assembly may by general law allow the governing body of any county, city, or town to exempt or partially exempt from taxation any generating equipment installed after December thirty-one, nineteen hundred seventy-four, for the purpose of converting from oil or natural gas to coal or to wood, wood bark, wood residue, or to any other alternate energy source for manufacturing, and any co-generation equipment installed since such date for use in manufacturing.

(j) The General Assembly may by general law allow the governing body of any county, city, or town to have the option to exempt or partially exempt from taxation any business, occupational or professional license or any merchant' capital, or both.

(k) The General Assembly may by general law authorize the governing body of any county, city, or town to provide for a partial exemption from local real property taxation, within such restrictions and upon such conditions as may be prescribed, of improved real estate subject to recurrent flooding upon which flooding abatement, mitigation, or resiliency efforts have been undertaken.

**Note:** An amendment to this section adding a new subdivision (a)(8) was proposed by the General Assembly at the 2019 Session (Acts 2019, cc. 822, 823) and 2020 Session (Acts 2020, cc. 540, 1195), was submitted to the voters on November 3, 2020 and approved, becoming effective January 1, 2021, by adding as follows:

(8) One motor vehicle owned and used primarily by or for a veteran of the armed forces of the United States or the Virginia National Guard who has been rated by the United States Department of Veterans Affairs or its successor agency pursuant to federal law with a one hundred percent service-connected, permanent, and total disability. For purposes of this subdivision, the term "motor vehicle" shall include only automobiles and pickup trucks. Any such motor vehicle owned by a married person may qualify if either spouse is a veteran who is one hundred percent disabled pursuant to this subdivision. This exemption shall be applicable on the date the motor vehicle is acquired or the effective date of this subdivision, whichever is later, but shall not be applicable for any period of time prior to the effective date.

**Note:** An amendment to this section adding a new subsection (k) was proposed by the General Assembly at the 2017 Session (Acts 2017, c. 773) and was referred to the 2018 General Assembly where it passed (Acts 2018, cc. 616, 813), and was submitted to the voters on November 6, 2018 when it was ratified effective January 1, 2019, as follows:

(k) The General Assembly may by general law authorize the governing body of any county, city, or town to provide for a partial exemption from local real property taxation, within such restrictions and upon such conditions as may be prescribed, of improved real estate subject to recurrent flooding upon which flooding abatement, mitigation, or resiliency efforts have been undertaken.

**Note:** Amendments to this section were proposed and agreed to by the General Assembly at the 2009 Session (Acts 2009, c. 776), and the 2010 Session (Acts 2010, cc. 490, 678, 770, 775). They were ratified by the voters on November 2, 2010; therefore language was added in subsection (b), effective January 1, 2011, as follows:

(b) The General Assembly may by general law authorize the governing body of any county, city, town, or regional government to provide for the exemption from local property taxation, or a portion thereof, within such restrictions and upon such conditions as may be prescribed, of real estate and personal property designed for continuous habitation owned by, and occupied as the sole dwelling of, persons not less than sixty-five years of age or persons permanently and totally disabled as established by general law who are deemed by the General Assembly to be bearing an extraordinary

tax burden on said property in relation to their income and financial worth. A local governing body may be authorized to establish either income or financial worth limitations, or both, in order to qualify for such relief.

**Note:** Amendments to this section were proposed and agreed to by the General Assembly at the 2007 Session (Acts 2007, cc. 842, 843) as follows:

(k) The General Assembly may by general law allow the governing body of any county, city, or town to provide for the exemption or partial exemption from local property taxation, within such restrictions and upon such conditions as may be prescribed, of motor vehicles owned or leased by any member of the armed forces serving in an area of military conflict.

(l) The General Assembly may by general law allow the governing body of any county, city, or town to exempt or partially exempt from real property taxation or provide for the deferral of real property taxes, within such restrictions and upon such conditions as may be prescribed by the governing body by ordinance, of up to twenty percent of the value of residential or farm property that is designed for continuous habitation and is occupied as the primary dwelling of the individual owners.

These amendments will be referred to the General Assembly at the 2008 Session.

**Note:** An amendment to this section was proposed and agreed to by the General Assembly at the 2005 Session (Acts 2005, cc. 947, 948) and agreed to at the 2006 Session (Acts 2006, cc. 173, 946). It was ratified by the voters on November 7, 2006, therefore language was added in subsection (h), effective January 1, 2007, as follows:

(h) The General Assembly may by general law authorize the governing body of any county, city, town, or regional government to provide for a partial exemption from local real property taxation, within such restrictions and upon such conditions as may be prescribed, *(i) of real estate whose improvements, by virtue of age and use, have undergone substantial renovation, rehabilitation or replacement or (ii) of real estate with new structures and improvements in conservation, redevelopment, or rehabilitation areas.*

**Note:** An amendment to this section was proposed and agreed to by the General Assembly at the 2001 Session (Acts 2001, c. 786) and was referred to the 2002 Session. It was again agreed to at that session (Acts 2002, cc. 630 and 825). It was submitted to the people on November 5, 2002 and ratified, effective January 1, 2003. The amendment *added* and ~~deleted~~ language in subdivision (a)(6) as follows:

(6) Property used by its owner for religious, charitable, patriotic, historical, benevolent, cultural, or public park and playground purposes, as may be provided by classification or designation by ~~a three-fourths vote of the members elected to each house of the General Assembly~~ *an ordinance adopted by the local governing body* and subject to such restrictions and conditions as ~~may be prescribed~~ *provided by general law.*

**Note:** An amendment proposed by Acts 1997, c. 769, approved by the 1997 and 1998 General Assemblies and ratified on November 3, 1998, effective January 1, 1999, added subsection (j).

Title 58.1 Taxation Chap. 36 Tax Exempt Property, §§ 58.1-3600 — 58.1-3668 Art. 4.1 Property Exempted by Local Classification or Designation on or After January 1, 2003, §§ 58.1-3651 — 58.1-3652

**§ 58.1-3651. Property exempt from taxation by classification or designation by ordinance adopted by local governing body on or after January 1, 2003. —**

A. Pursuant to subsection 6 (a)(6) of Article X of the Constitution of Virginia, on and after January 1, 2003, any county, city, or town may by designation or classification exempt from real or personal property taxes, or both, by ordinance adopted by the local governing body, the real or personal property, or both, owned by a nonprofit organization, including a single member limited liability company whose sole member is a nonprofit organization, that uses such property for religious, charitable, patriotic, historical, benevolent, cultural, or public park and playground purposes. The ordinance shall state the specific use on which the exemption is based, and continuance of the exemption shall be contingent on the continued use of the property in accordance with the purpose for which the organization is classified or designated. No exemption shall be provided to any organization that has any rule, regulation, policy, or practice that unlawfully discriminates on the basis of religious conviction, race, color, sex, sexual orientation, gender identity, or national origin.

B. Any ordinance exempting property by designation pursuant to subsection A shall be adopted only after holding a public hearing with respect thereto, at which citizens shall have an opportunity to be heard. The local governing body shall publish notice of the hearing once in a newspaper of general circulation in the county, city, or town where the real property is located. The notice shall include the assessed value of the real and tangible personal property for which an exemption is requested as well as the property taxes assessed against such property. The public hearing shall not be held until at least seven days after the notice is published in the newspaper. The local governing body shall collect the cost of publication from the organization requesting the property tax exemption. Before adopting any such ordinance the governing body shall consider the following questions:

1. Whether the organization is exempt from taxation pursuant to § 501(c) of the Internal Revenue Code of 1954;
2. Whether a current annual alcoholic beverage license for serving alcoholic beverages has been issued by the Board of Directors of the Virginia Alcoholic Beverage Control Authority to such organization, for use on such property;
3. Whether any director, officer, or employee of the organization is paid compensation in excess of a reasonable allowance for salaries or other compensation for personal services which such director, officer, or employee actually renders;
4. Whether any part of the net earnings of such organization inures to the benefit of any individual, and whether any significant portion of the service provided by such organization is generated by funds received from donations, contributions, or local, state or federal grants. As used in this subsection, donations shall include the providing of personal services or the contribution of in-kind or other material services;
5. Whether the organization provides services for the common good of the public;
6. Whether a substantial part of the activities of the organization involves carrying on propaganda, or otherwise attempting to influence legislation and whether the organization participates in, or intervenes in, any political campaign on behalf of any candidate for public office;
7. The revenue impact to the locality and its taxpayers of exempting the property; and
8. Any other criteria, facts and circumstances that the governing body deems pertinent to the adoption of such ordinance.

C. Any ordinance exempting property by classification pursuant to subsection A shall be adopted only after holding a public hearing with respect thereto, at which citizens shall have an opportunity to be heard. The local governing body shall publish notice of the hearing once in a newspaper of general circulation in the county, city, or town. The public hearing shall not be held until at least five days after the notice is published in the newspaper.

D. Exemptions of property from taxation under this article shall be strictly construed in accordance with Article X, Section 6 (f) of the Constitution of Virginia.

E. Nothing in this section or in any ordinance adopted pursuant to this section shall affect the validity of either a classification exemption or a designation exemption granted by the General Assembly prior to January 1, 2003, pursuant to Article 2 (§ 58.1-3606 et seq.), 3 (§ 58.1-3609 et seq.) or 4 (§ 58.1-3650 et seq.) of this chapter. An exemption granted pursuant to Article 4 (§ 58.1-3650 et seq.) of this chapter may be revoked in accordance with the provisions of § 58.1-3605. (2003, c. 1032; 2004, c. 557; 2015, cc. 38, 730; 2018, c. 29; 2020, c. 1137; 2023, cc. 506, 507.)

History





Finance Committee  
Agenda Item Detail  
Meeting Date: October 15, 2025  
Agenda Section: Action Items

---

**Title: The FCPS Executive Director of Finance requests a General Fund and a School Operating Fund supplemental appropriations in the amount of \$273,609.50.**

This amount represents a carry forward of unspent restricted grant funds received during FY 2025 that are designated for specific purposes. No local funds required.

Accompanying the request is an overview of the School Capital Projects, Debt Service, and Operating Funds.

The committee recommends approval.

**Attachments:**  
[FCPS CF BS.pdf](#)



# Frederick County Public Schools

Executive Director of Finance

Kristen Anderson  
andersok@fcpsk12.net

DATE: September 24, 2025

TO: Cheryl Shiffler, Frederick County Finance Director

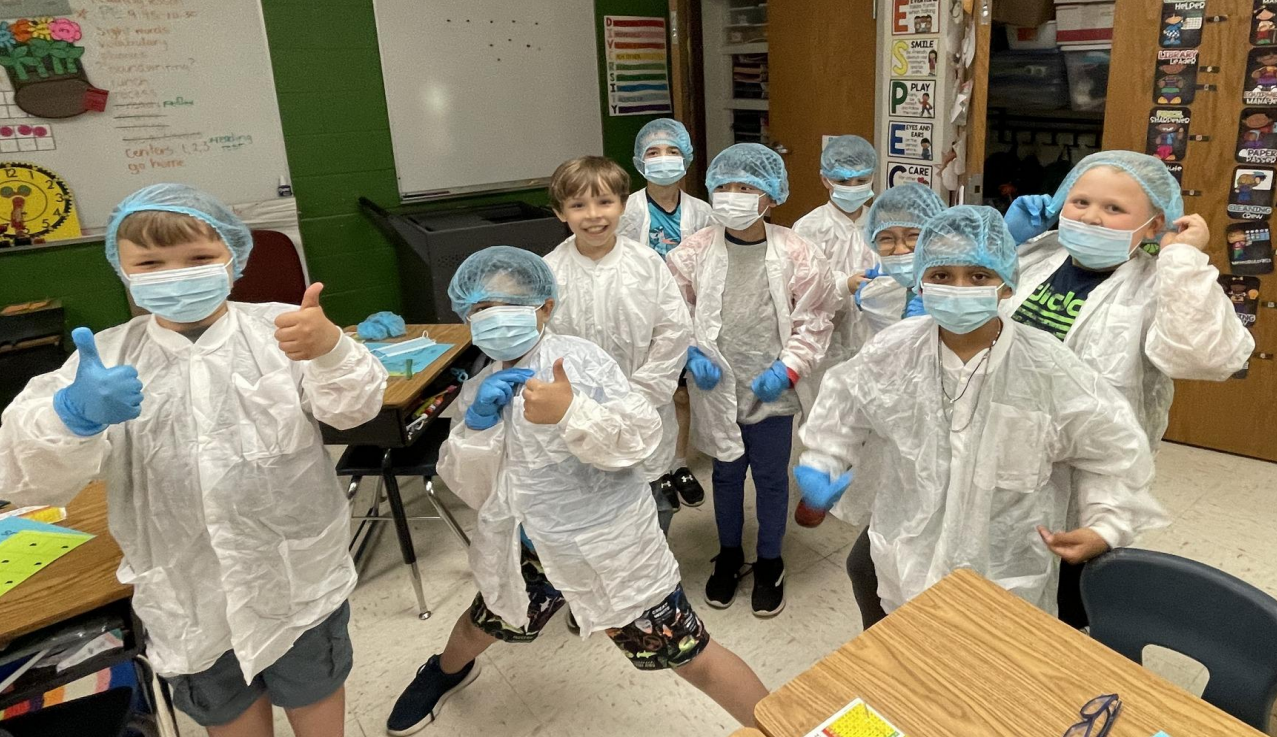
FROM: Kristen Anderson, Executive Director of Finance *Kda*

SUBJECT: FY 2026 Budget Items for Consideration by the Board of Supervisors

On September 23, 2025, the School Board approved the following requests that are subject to consideration and approval by the Board of Supervisors. Please include the following items on the agenda for the October 15, 2025 County Finance Committee meeting.

1. The School Board is requesting to carry forward \$273,609.50 into the FY 2026 School Operating Fund. This amount represents restricted grant funds received during FY 2025 that are designated for specific purposes. These funds include grants such as the GMU Data Science Lab School partnership, Advanced Computer Science Education Grant, Early Reading Intervention Program, SOL Algebra Readiness Program, Student Support and Academic Enrichment Program, Project Graduation Program, Virginia Tiered Systems of Support, VA Star Program, Mentor Teacher Program, and First Bank Donation.
2. The School Board is requesting a supplemental appropriation of \$2,815,185 to the FY 2026 School Capital Projects Fund. This amount represents the unobligated surplus from the FY 2025 School Operating Fund. If approved, the funds will be used for four school bus replacements and HVAC unit replacements at Bass-Hoover Elementary School and Dowell J. Howard Center.

cc: Dr. George Hummer, Superintendent  
Mike Bollhoefer, County Administrator



**Frederick County  
Public Schools**

# Finance Committee Meeting

October 15, 2025

**Kristen Anderson,**  
Executive Director of Finance

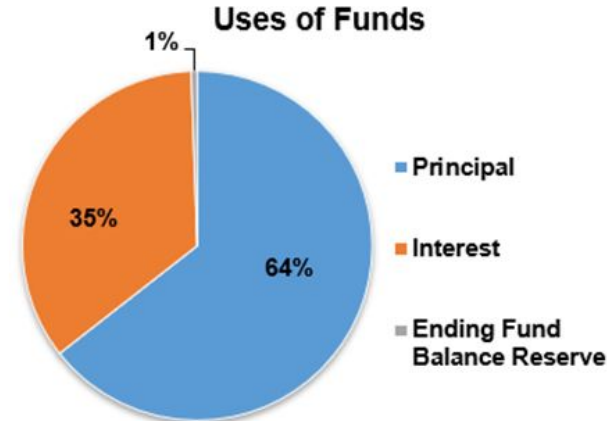
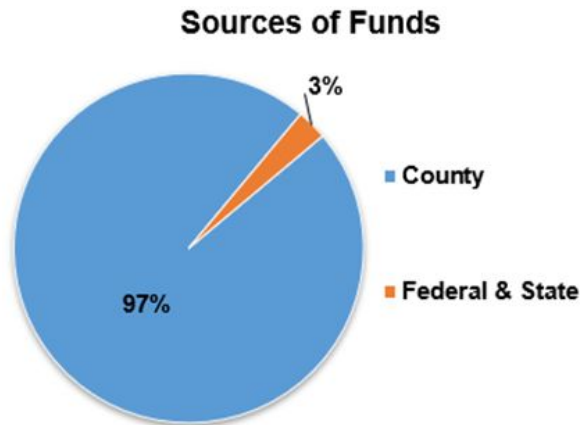
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# Agenda

- School Debt Service Fund
- School Capital Projects Fund
- School Operating Fund
  - Carry Forward of Obligated Funds
  - Request for Supplemental Appropriation

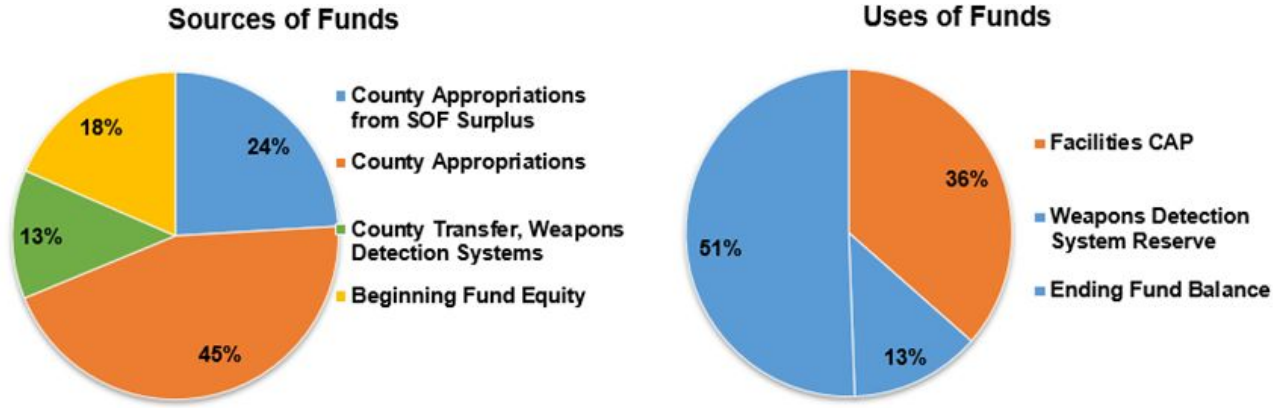
# School Debt Service Fund

|  |                        |
|--|------------------------|
| Outstanding Debt at June 30, 2024                  | \$ 170,150,000         |
| New Debt Incurred During FY 2025                   | \$ 10,190,000          |
| Principal Payments on Existing Debt During FY 2025 | <u>\$( 13,565,000)</u> |
| Outstanding Debt at June 30, 2025                  | <u>\$ 166,775,000</u>  |



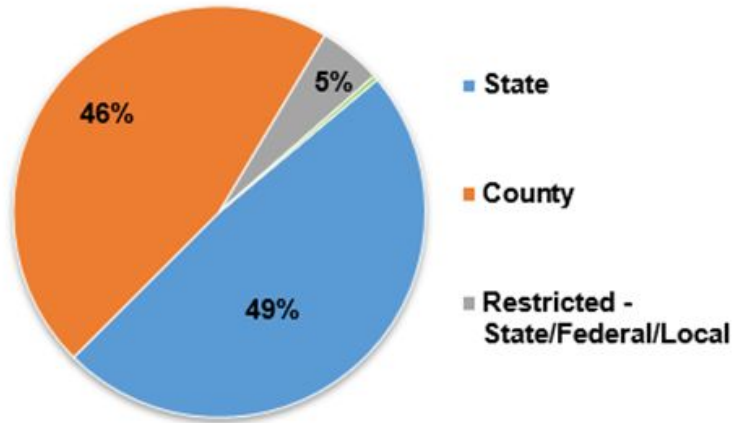
# School Capital Projects Fund

- Beginning Balance \$ 1,241,192
- Revenue \$ 5,467,769
- Expenditures \$ 2,447,709
- Ending balance \$ 4,261,252

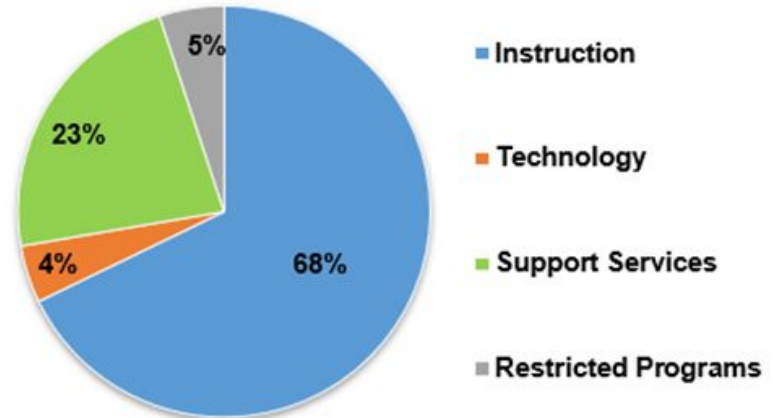


# School Operating Fund

Sources of Funds - \$245.2M



Uses of Funds - \$242.1M



## School Operating Fund, cont'd

|                              |             |
|------------------------------|-------------|
| Total Operating Fund Surplus | \$3,088,795 |
|------------------------------|-------------|

|                                    |            |
|------------------------------------|------------|
| <u>Obligated</u> Operating Surplus | \$ 273,610 |
|------------------------------------|------------|

|   |             |
|---|-------------|
| <u>Unobligated</u> Operating Surplus<br>(1.15% of Operating Budget) | \$2,815,185 |
|---|-------------|



# School Operating Fund, cont'd

## Key Factors Contributing to Unobligated Operating Surplus

|  | Budget        | Actual        | Variance           |
|--|---------------|---------------|--------------------|
| Sales Tax Receipts                           | \$ 19,803,196 | \$ 20,607,395 | \$ 804,199         |
| Budgetary Savings in Payroll                 | \$187,198,217 | \$186,007,397 | \$1,190,820        |
| Budgetary Savings in Schools and Departments | \$ 46,420,170 | \$ 45,600,004 | \$ 820,166         |
| <b>Unobligated Surplus for FY25</b>          |               |               | <b>\$2,815,185</b> |

# Remaining Obligated Funds \$273,609.50

## FY26 Carryforward in the School Operating Fund

|               |   |
|---------------|---|
| \$ 168,497.16 | GMU Data Science Lab School Partnership         |
| \$ 29,642.23  | Advanced Computer Science Education Grant       |
| \$ 26,155.13  | Early Reading Intervention Program              |
| \$ 23,797.03  | SOL Algebra Readiness Program                   |
| \$ 13,822.71  | Student Support and Academic Enrichment Program |
| \$ 4,795.98   | Project Graduation Program                      |
| \$ 4,175.06   | VA Tiered Systems of Support                    |
| \$ 1,973.07   | VA Star Program                                 |
| \$ 476.05     | Mentor Teacher Program                          |
| \$ 275.08     | First Bank Donation                             |

# FY25 Remaining Unobligated Funds \$2,815,185

## FY26 Budget Adjustment to the Capital Projects Fund

*(all cost are estimates)*

|                                 |             |
|---------------------------------|-------------|
| • 4 Replacement School Buses    | \$ 600,000  |
| • Bass-Hoover ES - HVAC Units*  | \$1,815,185 |
| • Dowell J Howard - HVAC Units* | \$ 400,000  |

\*Projects prioritized and scheduled in the Capital Asset Plan, but not funded.

# Bus Fleet Assets

## Age Summary

| Age                | Count | Percentage |
|--------------------|-------|------------|
| 0-5                | 96    | 40.16%     |
| 6 - 10             | 24    | 10.04%     |
| 11 - 15            | 25    | 10.46%     |
| 16 - 20            | 72    | 30.12%     |
| Over 20            | 22    | 9.20%      |
| Avg Age : 10 years | 239   |            |

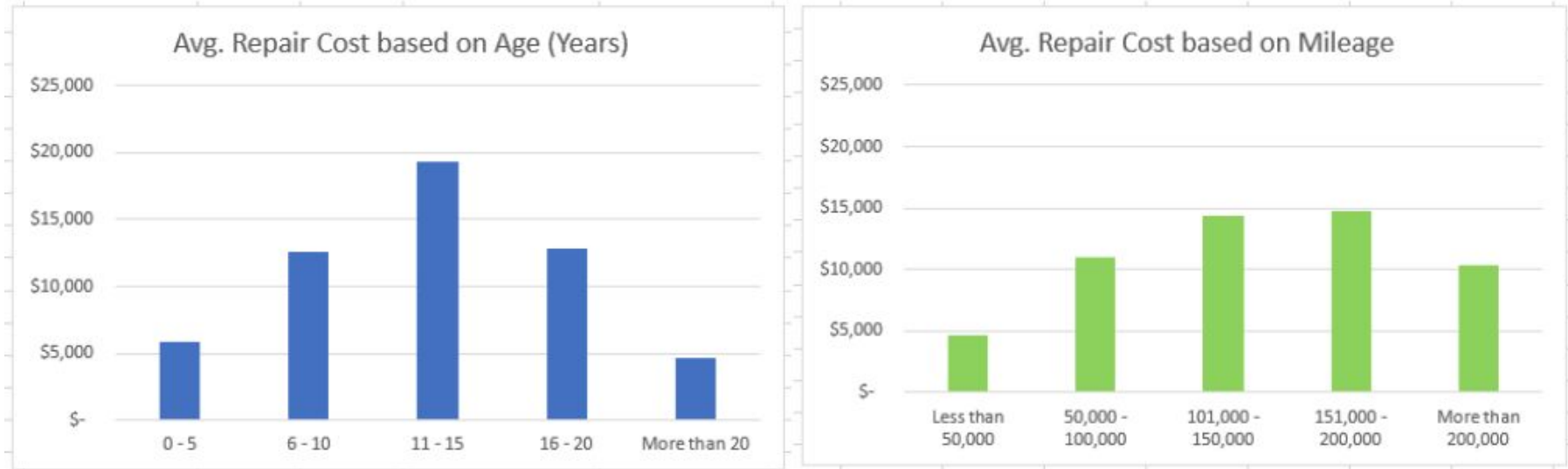
## Mileage Summary

| Mileage               | Count | Percentage |
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| Less than 50K         | 70    | 29.28%     |
| 50K - 100K            | 45    | 18.83%     |
| 100K - 150K           | 35    | 14.64%     |
| 150K - 200K           | 32    | 13.39%     |
| Over 200K             | 57    | 23.85%     |
| Avg Mileage : 116,794 | 239   |            |

The School Operating Fund budget provides for 11 replacement buses this school year.

Bus data as presented in June to the Finance Committee.

# Bus Life Span and Replacement Cycle



After 15 years, buses are used less frequently which impacts the cost to maintain older buses.

Bus data as presented in June to the Finance Committee.

# Capital Asset Plan - Priority Process

CAP is updated annually and projects are prioritized as follows:

|         |  |
|---------|--|
| Level 1 | Safety<br>Legal compliance<br>Loss of facility use caused by further damage or deterioration<br>Cost effectiveness (ROI, energy savings) |
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# BHES HVAC Replacement Request

Originally scheduled for replacement in the CAP for FY26 but project was unfunded:

- Replace 7 air handling units that are 55 years old
- Units failing, replacement parts hard to find
- One unit failed this past winter and if that was in the spring/summer a large section of the building would have been without cooling for approximately 2 months (Custom Coil)
- Install 5 new dedicated outdoor air systems to assist in building humidity control

# DJHC HVAC Replacement Request

Dowell J Howard HVAC (CAP schedule FY27 but changing conditions elevate need to FY26 for some units):

- Replace 4 units installed in 1987
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- One unit is operating at 50% due to compressor failure
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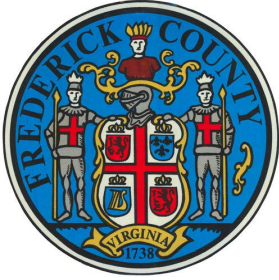


# Request of Board of Supervisors

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# Recap

- School Debt Service Fund
- School Capital Projects Fund
- School Operating Fund
  - Carry Forward of Obligated Funds
  - Request for Supplemental Appropriation



Finance Committee  
Agenda Item Detail  
Meeting Date: October 15, 2025  
Agenda Section: Action Items

---

**Title: The FCPS Executive Director of Finance requests a General Fund and a School Capital Projects Fund supplemental appropriations in the amount of \$2,815,185.**

This amount represents a carry forward of unspent, unobligated surplus from the FY 2025 School Operating Fund. Local funds are required.

Accompanying the request is an overview of the School Capital Projects, Debt Service, and Operating Funds.

The committee recommends approval.

**Attachments:**

[FCPS CF BS.pdf](#)



# Frederick County Public Schools

Executive Director of Finance

Kristen Anderson  
andersok@fcpsk12.net

DATE: September 24, 2025

TO: Cheryl Shiffler, Frederick County Finance Director

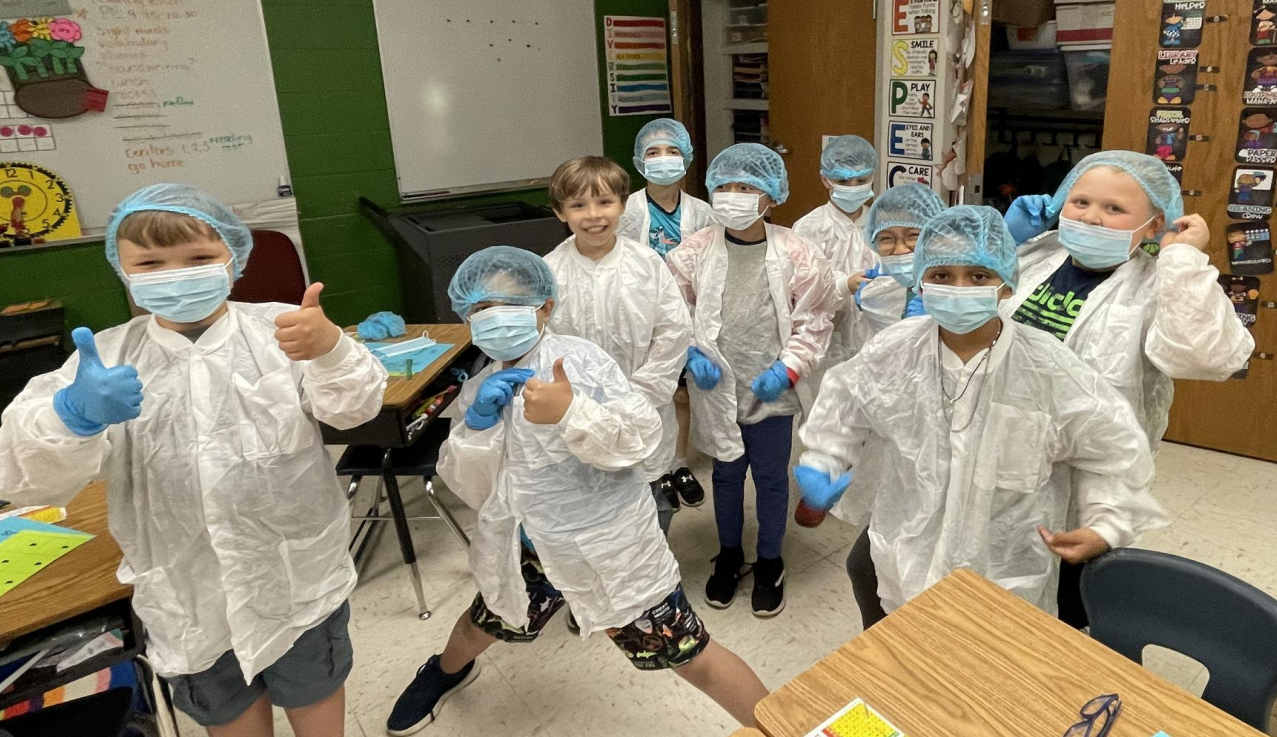
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cc: Dr. George Hummer, Superintendent  
Mike Bollhoefer, County Administrator



**Frederick County  
Public Schools**

# Finance Committee Meeting

October 15, 2025

**Kristen Anderson,**  
Executive Director of Finance

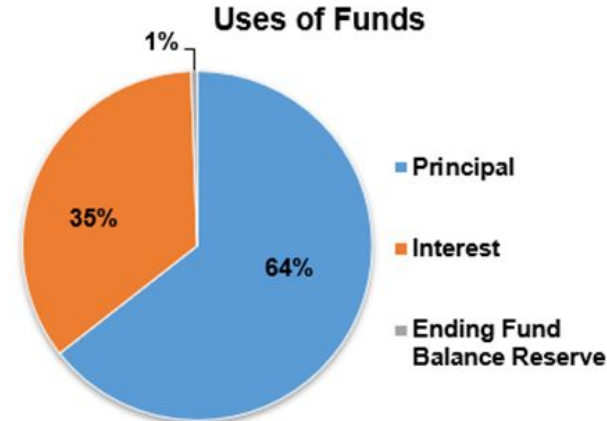
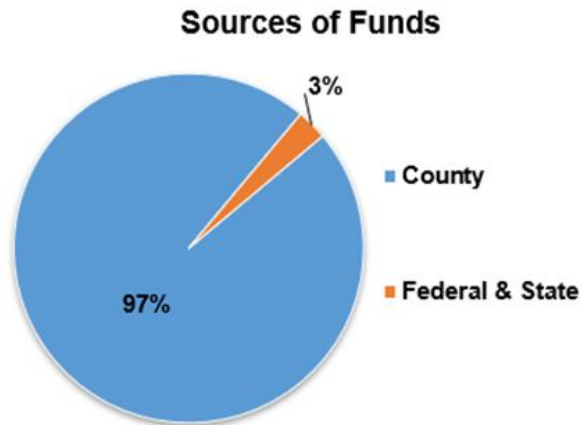
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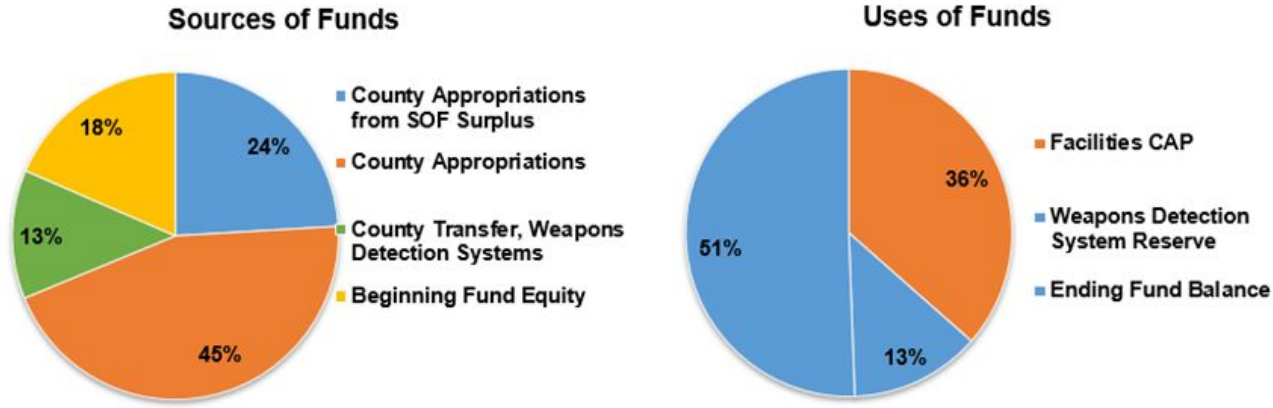
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# School Capital Projects Fund

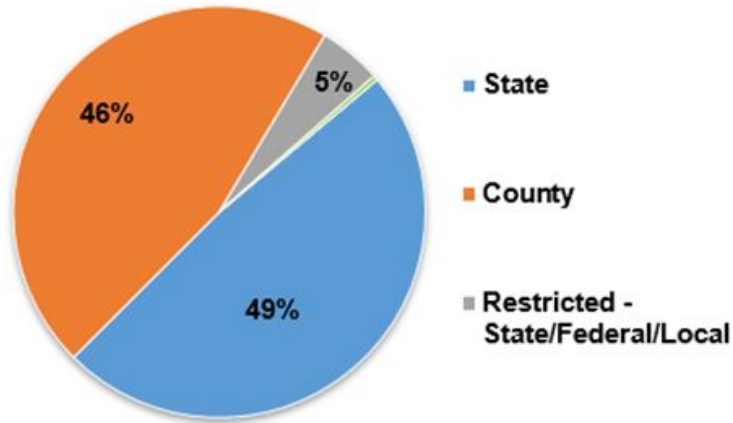
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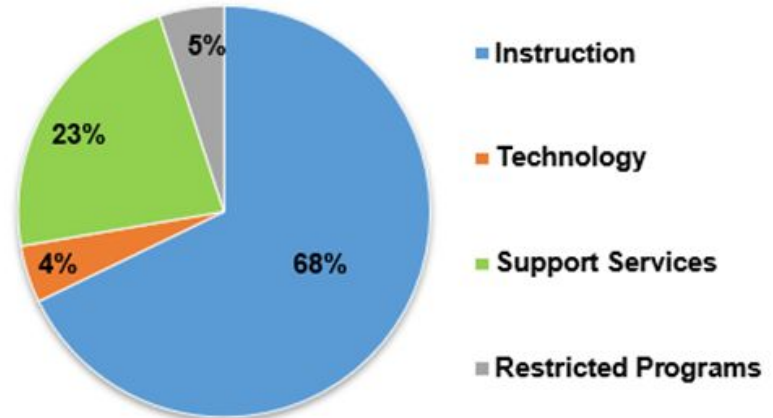


# School Operating Fund

Sources of Funds - \$245.2M



Uses of Funds - \$242.1M



## School Operating Fund, cont'd

|                              |             |
|------------------------------|-------------|
| Total Operating Fund Surplus | \$3,088,795 |
|------------------------------|-------------|

|                                    |            |
|------------------------------------|------------|
| <u>Obligated</u> Operating Surplus | \$ 273,610 |
|------------------------------------|------------|

|   |             |
|---|-------------|
| <u>Unobligated</u> Operating Surplus<br>(1.15% of Operating Budget) | \$2,815,185 |
|---|-------------|

# School Operating Fund, cont'd

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# Recap

- School Debt Service Fund
- School Capital Projects Fund
- School Operating Fund
  - Carry Forward of Obligated Funds
  - Request for Supplemental Appropriation



Finance Committee  
Agenda Item Detail  
Meeting Date: October 15, 2025  
Agenda Section: Action Items

---

**Title: The Public Works Director requests a Landfill Fund supplemental appropriation in the amount of \$126,351.**

This amount represents a carry forward of unspent FY 2025 funds to be used for repairs that were not completed in FY 2025. This item was approved by the public works committee. No local funds required.

The committee recommends approval.

**Attachments:**

[Landfill CF.pdf](#)



MEMORANDUM

**TO:** Cheryl Shiffler, Director of Finance

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

**SUBJECT:** Carry Forward Requests for Fiscal Year 2026

**DATE:** September 3, 2025

---

In a regularly scheduled meeting held on August 26, 2025, the Public Works Committee unanimously endorsed the following requests:

- a. Landfill Budget
  - 1. Line Item 12-4204-3004-04 Repair and Maintenance – Generators - \$126,351.42  
Line item 12-4202-5408-03 Repair and Maintenance Parts-Generator - \$94,288.73  
Request any unspent funds from these line items be placed in same line items in FY2026.  
(Attachment 1)

Please include the above carry forward requests requests on the next Finance Committee agenda.

JCW/kco

attachments as stated

cc: file



**COUNTY of FREDERICK**

**Department of Public Works**

**540/665-5643**

**FAX: 540/678-0682**

**MEMORANDUM**

**TO: Public Works Committee**  
**FROM: Ron Kimble, Landfill Manager** *RK*  
**THROUGH: Joe C. Wilder, Director of Public Works**  
**SUBJECT: Carry Forwards to 2025/2026 Fiscal Year**  
**DATE: August 13, 2025**

---

We are requesting that the funding remaining at the end of the 2025 fiscal year in each of the following line items be carried over into the new 2025/2026 budget.

**12-4204-3004-04 Repair and Maintenance- Generators**

We are requesting to carry forward funds remaining in this line item to cover costs associated with repairs that were not completed in the 24/25 budget. This includes rebuilding turbo chargers for both engines and blowers on the treatment skid. An estimated \$126,000 remains in this line item.

**12-4204-5408-03 Repair and Maintenance Parts-Generator**

We are requesting to carry forward the remaining funds of approximately \$94,000 to assist with funding the replacement of the treatment skid chiller. Technicians from the manufacturer have performed service on the unit and have informed us that part availability is limited and that the unit should be replaced prior to failure.





Finance Committee  
Agenda Item Detail  
Meeting Date: October 15, 2025  
Agenda Section: Action Items

---

**Title: The Public Works Director requests a Landfill Fund supplemental appropriation in the amount of \$94,288.**

This amount represents a carry forward of unspent FY 2025 funds to assist with funding a replacement treatment skid chiller. This item was approved by the Public Works Committee. No local funds required.

The committee recommends approval.

**Attachments:**

[Landfill CF.pdf](#)



MEMORANDUM

**TO:** Cheryl Shiffler, Director of Finance

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

**SUBJECT:** Carry Forward Requests for Fiscal Year 2026

**DATE:** September 3, 2025

---

In a regularly scheduled meeting held on August 26, 2025, the Public Works Committee unanimously endorsed the following requests:

a. Landfill Budget

1. Line Item 12-4204-3004-04 Repair and Maintenance – Generators - \$126,351.42  
Line item 12-4202-5408-03 Repair and Maintenance Parts-Generator - \$94,288.73  
Request any unspent funds from these line items be placed in same line items in FY2026.  
**(Attachment 1)**

Please include the above carry forward requests requests on the next Finance Committee agenda.

JCW/kco

attachments as stated

cc: file



**COUNTY of FREDERICK**

**Department of Public Works**

**540/665-5643**

**FAX: 540/678-0682**

**MEMORANDUM**

**TO: Public Works Committee**

**FROM: Ron Kimble, Landfill Manager** *RK*

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

**SUBJECT: Carry Forwards to 2025/2026 Fiscal Year**

**DATE: August 13, 2025**

---

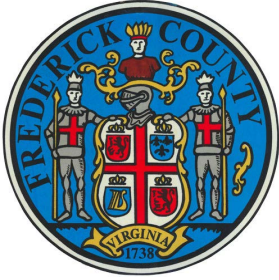
We are requesting that the funding remaining at the end of the 2025 fiscal year in each of the following line items be carried over into the new 2025/2026 budget.

**12-4204-3004-04 Repair and Maintenance- Generators**

We are requesting to carry forward funds remaining in this line item to cover costs associated with repairs that were not completed in the 24/25 budget. This includes rebuilding turbo chargers for both engines and blowers on the treatment skid. An estimated \$126,000 remains in this line item.

**12-4204-5408-03 Repair and Maintenance Parts-Generator**

We are requesting to carry forward the remaining funds of approximately \$94,000 to assist with funding the replacement of the treatment skid chiller. Technicians from the manufacturer have performed service on the unit and have informed us that part availability is limited and that the unit should be replaced prior to failure.



Finance Committee  
Agenda Item Detail  
Meeting Date: October 15, 2025  
Agenda Section: Action Items

---

**Title: The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$109,464.**

This amount represents a carry forward unspent FY 2025 funds for the Clearbrook Park spray ground. Funds were appropriated in April 2024 and the project is ongoing. No additional local funds required.

The committee recommends approval.

**Attachments:**

[Parks CB Sprayground CF.pdf](#)



## COUNTY of FREDERICK

Parks and Recreation Department

540/665-5678

Fax: 540/665-9687

E-mail: [fcprd@fcva.us](mailto:fcprd@fcva.us)

[www.fcprd.net](http://www.fcprd.net)

# MEMO

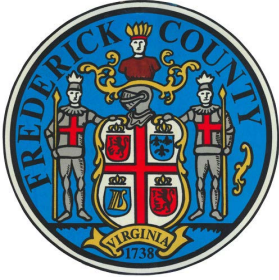
**To:** Finance Committee  
**From:** Stacy Herbaugh, Director  
**Subject:** Fiscal 2025 Allocation Carry Forwards  
**Date:** September 5, 2025

---

The Parks and Recreation Department is requesting a FY 2025 fund carry forward of \$109,463.92 in line 4-010-071090-8900-000 to fiscal 2026.

This amount represents unused funds associated with the Clearbrook Park Sprayground project. Project completion is anticipated by end of year.

The current balance of that line is: \$109,463.92.



Finance Committee  
Agenda Item Detail  
Meeting Date: October 15, 2025  
Agenda Section: Action Items

---

**Title: The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$1,063,295.**

This amount represents a carry forward of unspent FY 2025 funds for Abrams Creek and Old Charlestown Road Park projects. Both projects began in a prior fiscal year and are ongoing. No additional local funds required.

The committee recommends approval.

**Attachments:**

[Parks OCRP and ACT CF.pdf](#)



## COUNTY of FREDERICK

Parks and Recreation Department

540/665-5678

Fax: 540/665-9687

E-mail: [fcprd@fcva.us](mailto:fcprd@fcva.us)

[www.fcprd.net](http://www.fcprd.net)

# MEMO

**To:** Finance Committee  
**From:** Stacy Herbaugh, Director  
**Subject:** Fiscal 2025 Allocation Carry Forwards  
**Date:** September 5, 2025

---

The Parks and Recreation Department is requesting a FY 2025 fund carry forward of \$1,063,295.44 in line 4-010-071010-8900-000 to fiscal 2026.

Of the total request:

- \$966,436.43 represents unused reimbursement funds associated with the Abrams Creek Trail Grant
- \$2,354 represents unused funds for design and construction of the Abrams Creek Trail
- \$94,505.01 represents unused funds for the design of the Old Charlestown Road Park

The year-end FY 25 line balance is \$1,063,295.44.





Finance Committee  
Agenda Item Detail  
Meeting Date: October 15, 2025  
Agenda Section: Action Items

---

**Title: The Parks & Recreation Director requests a General Fund supplemental appropriation in the amount of \$8,629.**

This amount represents a carry forward of unspent FY 2025 funds associated with the design work for the Sherando Softball and Soccer Field expansion projects. No additional local funds required.

The committee recommends approval.

**Attachments:**

[Parks SH Fields CF.pdf](#)



## COUNTY of FREDERICK

Parks and Recreation Department

540/665-5678

Fax: 540/665-9687

E-mail: [fcprd@fcva.us](mailto:fcprd@fcva.us)

[www.fcprd.net](http://www.fcprd.net)

# MEMO

**To:** Finance Committee  
**From:** Stacy Herbaugh, Director  
**Subject:** Fiscal 2025 Allocation Carry Forwards  
**Date:** September 5, 2025

---

The Parks and Recreation Department is requesting a FY 2025 fund carry forward of \$8,624 in line 4-010-071100-8900-000 to fiscal 2026.

This amount represents unused capital funds associated with the design work for the Sherando Softball and Soccer Field expansion projects.

The current balance of that line is: \$8,624.00



Finance Committee  
Agenda Item Detail  
Meeting Date: October 15, 2025  
Agenda Section: Action Items

---

**Title: The Director of Planning and Development requests a General Fund supplemental appropriation in the amount of \$22,772.**

This amount represents a carry forward of unspent FY 2025 for the Cost of Land Uses Fiscal Impact Analysis. The project was delayed by the contractor. No additional local funds required.

The committee recommends approval.


**Attachments:**

[Planning TischlerBise CF.pdf](#)



**MEMORANDUM**

**TO:** Finance Committee

**FROM:** Wyatt Pearson, Director of Planning and Development 

**RE:** **Carry Forward & Appropriation Request Cost of Land Uses Fiscal Impact Analysis**

**DATE:** September 4, 2025

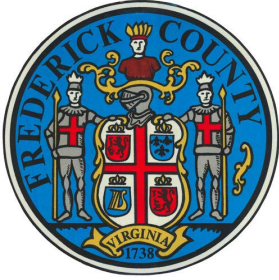
---

The Planning and Development Department is requesting funds in the amount of \$22,772 be carried forward for FY26 for continued payment of invoices submitted by TischlerBise for the Cost of Land Uses Fiscal Impact Analysis.

The contract for this project was not initiated until January 29<sup>th</sup> 2025, and the consultant delayed their start to finish a related project for the County (Capital Impacts Model Update).

Expenditure Code: 081010-3002-000-00

WGP



Finance Committee  
Agenda Item Detail  
Meeting Date: October 15, 2025  
Agenda Section: Action Items

---

**Title: The Director of Planning and Development requests a General Fund supplemental appropriation in the amount of \$37,590.**

This amount represents a carry forward of unspent FY 2025 for the Frederick County NPS24-085 Zoning Ordinance Update Phase 1. The project was delayed by the consultant. No additional local funds required.

The committee recommends approval.


**Attachments:**

[Planning Berkley Group CF.pdf](#)



**MEMORANDUM**

**TO:** Finance Committee

**FROM:** Wyatt Pearson, Director of Planning and Development 

**RE:** **Carry Forward & Appropriation Request Zoning Ordinance Update Phase 1**

**DATE:** September 8, 2025

---

The Planning and Development Department is requesting funds in the amount of \$37,590.00 be carried forward for FY26 for continued payment of invoices submitted by Berkley Group for Frederick County NPS24-085 Zoning Ordinance Update Phase 1.

The contract for this effort was executed in January 2025, and the consultant was delayed in starting this project as they completed a related project for the department. The current project schedule targets project completion in March of 2026.

Expenditure Code: 081010-3002-000-00

WGP



Finance Committee  
Agenda Item Detail  
Meeting Date: October 15, 2025  
Agenda Section: Action Items

---

**Title: The Public Safety Communications Director requests a General Fund supplemental appropriation in the amount of \$14,526.**

This amount represents an insurance claim for damage sustained from a lightening strike on the main radio tower. No local funds required.

The committee recommends approval.

**Attachments:**

[E911 Insurance Claim.pdf](#)



## COUNTY of FREDERICK, VIRGINIA

---

### DEPARTMENT OF PUBLIC SAFETY COMMUNICATIONS

1080 Coverstone Dr, Winchester, VA 22602

Tel: 540-665-6356

Fax: 540-723-8848

Ginger Whitacre,  
Director  
Public Safety Communications

To: Cheryl Shiffler, Finance Director

From: Ginger Whitacre

Date: September 16, 2025

Ref: October Finance Committee Agenda Item

We would like to be placed on the October 15<sup>th</sup>, 2025 Finance Committee's agenda for an insurance claim reimbursement in the amount of \$14,526.18.

In June of this year, our main radio tower sustained damage due to a lightning strike. All the repairs and replacements have been completed. Frederick County has received a check from the insurance company in the amount of \$14,526.18. This amount was deposited into revenue line 3-010-018990-001. We are requesting those funds be transferred to the following lines in which we used to make the repairs:

\$13,500.00 to 4-010-035060-8003-000-000 and the remainder amount of \$1,026.18 to 4-010-03506-5413-000.

Thank you for your consideration in this matter.

c.s. 9/4/25





Finance Committee  
Agenda Item Detail  
Meeting Date: October 15, 2025  
Agenda Section: Action Items

---

**Title: The Sheriff requests a General Fund supplemental appropriation in the amount of \$57,237.**

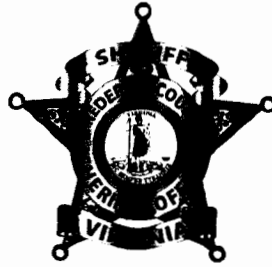
This amount represents auto insurance claims and will be used for vehicle replacement and associated equipment. No local funds required.

The committee recommends approval.

**Attachments:**

[Sheriff Auto Claims.pdf](#)

# 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 : Cheryl Shiffler Director of Finance  
FROM : Sheriff Lenny Millholland  
DATE : October 8, 2025  
SUBJECT : Insurance Reimbursement

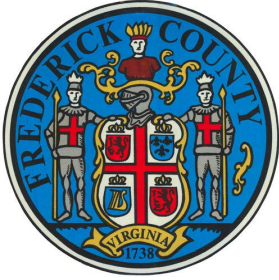
The Frederick County Sheriff's Office has received reimbursement checks from VACoRP totaling **\$57,237.33** related to auto claims. These funds have been posted into **Revenue Line Item 3-010-018990-001 (Miscellaneous)**. The claims and associated amounts are as follows:

- \$6,279.85 – Auto claim dated July 12, 2025, involving Deputy Cilento. Car 22-10 (VIN # ending 8389) *c.s. 8/12/25*
- \$3,539.66 – Auto claim dated March 21, 2025, involving Master Deputy Stump. Car 21-19 (VIN# ending 4267) *c.s. 8/19/25*
- \$9,169.00 – Auto claim dated June 25, 2025, involving Deputy Keister. Car number 14-40 (VIN# ending 6540). This vehicle was determined to be a total loss. *c.s. 8/28/25*
- \$38,248.82 – auto claim dated July 28, 2025, involving Malloy ford. Car number 21-03 (VIN # ending 7836. This vehicle was determined to be a total loss. *c.s. 10/1/25 & 10/9/25*

We are requesting that the following appropriations be made from the deposited reimbursement funds:

- **\$9,819.51** to Line Item **31020-3004-000-002 (Motor Vehicles Maintenance)** to support the upfitting of the replacement vehicles.
- **\$47,417.82** to Line Item **31020-8005-000-000 (New Vehicles)** to be used toward the purchase of a new vehicle and emergency equipment.

Thank you,  
LWM/adc



Finance Committee  
Agenda Item Detail  
Meeting Date: October 15, 2025  
Agenda Section: Action Items

---

**Title: The Sheriff requests a General Fund supplemental appropriation in the amount of \$3,726.**

This amount represents donations to the department to be used for honor guard and the building at the impound lot. No local funds required.

The committee recommends approval.

**Attachments:**

[Sheriff Donations.pdf](#)

# 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 : Cheryl Shiffler Director of Finance  
FROM : Sheriff Lenny Millholland  
SUBJECT : Appropriation of Funds  
DATE : October 8, 2025

The Frederick County Sheriff's Office has received donations in the amount of \$3,726.00 from. This amount has been posted to 3-010-018990-0006.

We are requesting the following to be appropriated in the following line items.

4-010-031020-5413-000-003 (Honor Guard)

- \$75.00 – Mr. Weir c.s. 9/11/25

5-010-031020-8900-000-000 (Improvements other than Buildings)

- \$3,651.00 -- Mission BBQ c.s. 9/26/25

Thank you,

LWM/adc

TIMOTHY T. WEIR

68-251/514



2153

01 SEP 20 25

PAY FREDERICK COUNTY SHERIFF'S OFFICE \$ 75<sup>00</sup>/<sub>XX</sub>  
to the order of  
SEVENTY-FIVE <sup>00</sup>/<sub>XX</sub> DOLLARS

Security Features  
Included.  
Details on Back.

for FOR THE HONOR GUARD

MISSION BBQ MGMT LLC - WINCHESTER, VA

0330001392

10-4/220

9/19/2025

PAY TO THE ORDER OF Frederick County Sheriff's Office

three thousand six hundred fifty-one and 00/100

\$ 3,651.00

DOLLARS

Frederick County Sheriff's Office  
c/o Mission BBQ Winchester  
2630 S. Pleasant Valley Road  
Winchester, VA 22601

MEMO HTH Cup Checks Sept 2025



Finance Committee  
Agenda Item Detail  
Meeting Date: October 15, 2025  
Agenda Section: Action Items

---

**Title: The Purchasing Manager requests a Capital Projects Fund supplemental appropriation in the amount of \$61,800.**

This amount represents funds received from the sale of obsolete radio equipment to be used toward the ongoing radio project. No local funds required.

The committee recommends approval.

**Attachments:**

[SurplusRadios.pdf](#)



Finance Department  
**Cheryl B. Shiffler**  
Director

540/665-5610  
Fax: 540/667-0370  
E-mail: [cshiffle@fcva.us](mailto:cshiffle@fcva.us)

## MEMORANDUM

**TO:** Cheryl Shiffler, Director of Finance  
**FROM:** Missi Neal, Purchasing Manager  
**SUBJECT:** Supplemental Appropriation  
**DATE:** October 6, 2025

---

I am requesting a supplemental appropriation in the amount of \$61,800.00, representing funds received from the surplus sale of obsolete radio equipment. These funds can be found in Revenue Line 3-26-19110-001. Funds should be moved from revenue to the expense line, **Communications Equipment (Capital Projects), 4-26-1226-8003-000-000.**

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

/Attachment

Cc:File





## BILL OF SALE

**Auction Date:** Aug 12, 2025 7:38:58 PM EDT

**Auction ID:** 3813662

**Item Number:**

**Description:** Motorola Apex 8500, Apex 6500 VHF, XTL 5000, 1500 Mobile Radios

**Purchase Price:** \$61,800.00

**Taxes:** 5.30% (4.30% state tax, 1.00% county tax)

**Buyer Name:** Kevin Brost

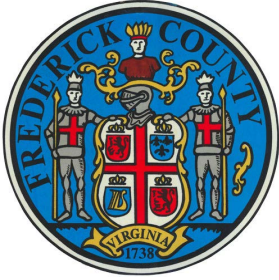
**Address:** 416 Woodline Drive  
Spring, TX, 77386,

ADMIN / Sheriff

10/6/2025

Department

Date



Finance Committee  
Agenda Item Detail  
Meeting Date: October 15, 2025  
Agenda Section: Action Items

---

**Title: The Public Works Director requests a General Fund supplemental appropriation in the amount of \$4,083.**

This amount represents an auto insurance claim and will be used for vehicle repairs. No local funds required.

The committee recommends approval.

**Attachments:**

[AnShltr Auto Claim.pdf](#)



September 23, 2025

Frederick County  
ATTN: Jennifer Place  
107 N. Kent Street  
Winchester, VA 22601



VA Association of Counties Group Self-Insurance Risk Pool  
Participant: Frederick County  
Claim Number: ~~043050-3004-000002~~ 5288  
Date of Loss: 9/10/2025

Good afternoon,

Enclosed please find a VAcorp property damage check in the amount of \$4,083.82. This check is for costs related to the repair of the 2014 Nissan Van VIN 2273. This amount was determined by an estimate from S&S Appraisal Services, LLC less the vehicle's deductible. \$4,283.82 (estimate) - \$200.00 (deductible) = \$4,083.82.

If you should have any questions regarding this payment, please do not hesitate to contact our office.

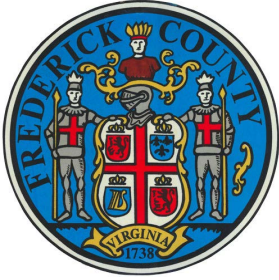
Sincerely,  
*Timothy Spiewak*

Timothy Spiewak  
Claims Associate

Enclosure: Check

*General Fund supplemental appropriation.  
No local funds required.*

*4-010-043050-3004-000002  
3-010-018990-0000*



Finance Committee

Agenda Item Detail

Meeting Date: October 15, 2025

Agenda Section: Items For Information Only

---

**Title:** The Purchasing Manager provides the county FY2025 year-end open purchase order report.

**Attachments:**

[County FY25 Yr End Open POs.pdf](#)

| AP250   | 8/19/2025 | COUNTY OF FREDERICK VA.  | OPEN PURCHASE ORDERS      | * OPEN *           | PAGE 1       |           |                                |
|---------|-----------|--------------------------|---------------------------|--------------------|--------------|-----------|--------------------------------|
| PERIOD- | - 2025/06 |                          |                           |                    |              |           |                                |
| PO#     | VEND#     | NAME                     | FUND-DEPT-LOC-ACCT        | DATE               | \$ AMOUNT \$ | APPRVD BY | PO Description                 |
| ---     | -----     | ----                     | -----                     | ----               | -----        |           | -----                          |
| 0023176 | 009070    | DISYS SOLUTIONS INC      | 4010-012200-8001-000-000- | 7/23/2024 2024/07  | 155,639.96   |           | HARDWARE                       |
| 0023176 | 009070    | DISYS SOLUTIONS INC      | 4010-012200-8001-000-000- | 7/23/2024 2024/07  | 70,200.00    |           | IMPLEMENTATION SERVICES        |
| 0023176 | 009070    | DISYS SOLUTIONS INC      | 4010-012200-8001-000-000- | 8/20/2024 2024/08  | 34,665.09    |           | ROUTERS FOR KENT, PSB, JAIL    |
| 0023176 | 009070    | DISYS SOLUTIONS INC      | 4010-012200-8001-000-000- | 9/10/2024 2024/09  | 155,639.96-  |           |                                |
| 0023176 | 009070    | DISYS SOLUTIONS INC      | 4010-012200-8001-000-000- | 9/24/2024 2024/09  | 1,288.18-    |           |                                |
| 0023176 | 009070    | DISYS SOLUTIONS INC      | 4010-012200-8001-000-000- | 10/09/2024 2024/10 | 27,937.56-   |           |                                |
| 0023176 | 009070    | DISYS SOLUTIONS INC      | 4010-012200-8001-000-000- | 10/09/2024 2024/10 | 2,957.86-    |           |                                |
| 0023176 | 009070    | DISYS SOLUTIONS INC      | 4010-012200-8001-000-000- | 11/08/2024 2024/11 | 951.56-      |           |                                |
| 0023176 | 009070    | DISYS SOLUTIONS INC      | 4010-012200-8001-000-000- | 11/08/2024 2024/11 | 1,529.93-    | 70,200.00 |                                |
|         |           |                          |                           |                    | -----        |           |                                |
| 0023176 | 009070    | DISYS SOLUTIONS INC      | 4010-012200-9005-000-000- | 7/23/2024 2024/07  | 63,043.50    |           | CLOUD CALLING LICENSING YEAR 1 |
| 0023176 | 009070    | DISYS SOLUTIONS INC      | 4010-012200-9005-000-000- | 9/10/2024 2024/09  | 63,043.50-   |           |                                |
| 0023176 | 009070    | DISYS SOLUTIONS INC      | 4010-012200-9005-000-000- | 6/25/2025 2025/06  | 68,297.13    | 68,297.13 | CLOUD CALLING LICENSING YEAR 2 |
|         |           |                          |                           |                    | -----        |           |                                |
|         |           |                          | DEPARTMENT TOTAL-         |                    | -----        |           |                                |
|         |           |                          |                           |                    | 138,497.13 * |           |                                |
| 0023334 | 008568    | ATLANITC TACTICAL INC    | 4010-031020-5409-000-000- | 6/25/2025 2025/06  | 5,077.44     |           | RA40BA 165 GR JACKETED HOLLOW  |
| 0023334 | 008568    | ATLANITC TACTICAL INC    | 4010-031020-5409-000-000- | 6/25/2025 2025/06  | 31,038.00    |           | USM40SW 165 GR FULL METAL JACK |
| 0023334 | 008568    | ATLANITC TACTICAL INC    | 4010-031020-5409-000-000- | 6/25/2025 2025/06  | 9,307.50     |           | RA223MY 69GR M7CH HOLLOW PT    |
| 0023334 | 008568    | ATLANITC TACTICAL INC    | 4010-031020-5409-000-000- | 6/25/2025 2025/06  | 5,112.20     | 50,535.14 | Q3131K 55GR FULL METAL JACKET  |
|         |           |                          |                           |                    | -----        |           |                                |
| 0023331 | 011149    | NEWCOM WIRELESS SERVICES | 4010-031020-5409-000-005- | 6/23/2025 2025/06  | 15,225.00    |           | BROTHER PRINTERS               |
| 0023331 | 011149    | NEWCOM WIRELESS SERVICES | 4010-031020-5409-000-005- | 6/23/2025 2025/06  | 875.00       |           | CAR ADAPTER                    |
| 0023331 | 011149    | NEWCOM WIRELESS SERVICES | 4010-031020-5409-000-005- | 6/23/2025 2025/06  | 822.50       | 16,922.50 | USB CABLE                      |
|         |           |                          |                           |                    | -----        |           |                                |
| 0023222 | 004082    | TOWN POLICE SUPPLY       | 4010-031020-5410-000-000- | 10/04/2024 2024/10 | 37,516.50    |           | AXBITIA BALLISTIC VEST         |
| 0023222 | 004082    | TOWN POLICE SUPPLY       | 4010-031020-5410-000-000- | 10/04/2024 2024/10 | 28,552.50    |           | POINT BLANK OUTERSHELL CARRIER |
| 0023222 | 004082    | TOWN POLICE SUPPLY       | 4010-031020-5410-000-000- | 10/04/2024 2024/10 | 1,820.00     |           | PARACLETE HANDCUFF POUCH       |
| 0023222 | 004082    | TOWN POLICE SUPPLY       | 4010-031020-5410-000-000- | 10/04/2024 2024/10 | 5,718.75     |           | HISG RADIO CASE                |
| 0023222 | 004082    | TOWN POLICE SUPPLY       | 4010-031020-5410-000-000- | 10/04/2024 2024/10 | 216.00       |           | ID PANELS 1X4 GOLD             |
| 0023222 | 004082    | TOWN POLICE SUPPLY       | 4010-031020-5410-000-000- | 10/04/2024 2024/10 | 1,134.00     |           | ID PANELS 1X4 SILVER           |
| 0023222 | 004082    | TOWN POLICE SUPPLY       | 4010-031020-5410-000-000- | 10/04/2024 2024/10 | 216.00       |           | ID PANELS 3X10 GOLD            |
| 0023222 | 004082    | TOWN POLICE SUPPLY       | 4010-031020-5410-000-000- | 10/04/2024 2024/10 | 1,134.00     |           | ID PANELS 3X10 SILVER          |
| 0023222 | 004082    | TOWN POLICE SUPPLY       | 4010-031020-5410-000-000- | 11/20/2024 2024/11 | 869.25-      |           |                                |
| 0023222 | 004082    | TOWN POLICE SUPPLY       | 4010-031020-5410-000-000- | 1/16/2025 2025/01  | 5,658.12-    |           |                                |
| 0023222 | 004082    | TOWN POLICE SUPPLY       | 4010-031020-5410-000-000- | 1/16/2025 2025/01  | 4,681.42-    |           |                                |
| 0023222 | 004082    | TOWN POLICE SUPPLY       | 4010-031020-5410-000-000- | 1/16/2025 2025/01  | 8,032.28-    |           |                                |
| 0023222 | 004082    | TOWN POLICE SUPPLY       | 4010-031020-5410-000-000- | 2/19/2025 2025/02  | .00          |           |                                |
| 0023222 | 004082    | TOWN POLICE SUPPLY       | 4010-031020-5410-000-000- | 2/19/2025 2025/02  | 7,889.28-    |           |                                |
| 0023222 | 004082    | TOWN POLICE SUPPLY       | 4010-031020-5410-000-000- | 4/17/2025 2025/04  | .00          |           |                                |
| 0023222 | 004082    | TOWN POLICE SUPPLY       | 4010-031020-5410-000-000- | 4/17/2025 2025/04  | 8,747.28-    |           |                                |
| 0023222 | 004082    | TOWN POLICE SUPPLY       | 4010-031020-5410-000-000- | 4/17/2025 2025/04  | 18,408.32-   |           |                                |
| 0023222 | 004082    | TOWN POLICE SUPPLY       | 4010-031020-5410-000-000- | 4/17/2025 2025/04  | 5,259.52-    |           |                                |
| 0023222 | 004082    | TOWN POLICE SUPPLY       | 4010-031020-5410-000-000- | 4/17/2025 2025/04  | 399.60-      |           |                                |
| 0023222 | 004082    | TOWN POLICE SUPPLY       | 4010-031020-5410-000-000- | 6/18/2025 2025/06  | .00          |           |                                |
| 0023222 | 004082    | TOWN POLICE SUPPLY       | 4010-031020-5410-000-000- | 6/18/2025 2025/06  | 1,281.00-    | 15,081.68 |                                |
|         |           |                          |                           |                    | -----        |           |                                |
| 0023267 | 005822    | HOWARD UNIFORM COMPANY   | 4010-031020-5410-000-000- | 1/09/2025 2025/01  | 15,991.04    |           | BLAUER FLEX RS PANTS 28-42     |
| 0023267 | 005822    | HOWARD UNIFORM COMPANY   | 4010-031020-5410-000-000- | 1/09/2025 2025/01  | 1,014.84     |           | BLAUER FLEX RS PANTS 44-50     |
| 0023267 | 005822    | HOWARD UNIFORM COMPANY   | 4010-031020-5410-000-000- | 1/09/2025 2025/01  | 7,657.62     |           | BLAUER ARMORSKIN SS SM-XL      |

| AP250   | 8/19/2025 | COUNTY OF FREDERICK VA. | OPEN PURCHASE ORDERS      | * OPEN *          | PAGE 2       |           |                               |
|---------|-----------|-------------------------|---------------------------|-------------------|--------------|-----------|-------------------------------|
| PERIOD- | - 2025/06 |                         |                           |                   |              |           |                               |
| PO#     | VEND#     | NAME                    | FUND-DEPT-LOC-ACCT        | DATE              | \$ AMOUNT \$ | APPRVD BY | PO Description                |
| ---     | -----     | ----                    | -----                     | ----              | -----        | -----     | -----                         |
| 0023267 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 1/09/2025 2025/01 | 1,098.72     |           | BLAUER ARMORSKIN SS 2XL       |
| 0023267 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 1/09/2025 2025/01 | 599.31       |           | BLAUER ARMORSKIN SS 3XL       |
| 0023267 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 1/09/2025 2025/01 | 2,200.00     |           | HEMMING OF PANTS              |
| 0023267 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 1/09/2025 2025/01 | 1,980.00     |           | CUSTOMIZATION-PATCHES SEWN    |
| 0023267 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 1/09/2025 2025/01 | 8,513.22     |           | BLAUER ARMORSKIN LS SM-XL     |
| 0023267 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 1/09/2025 2025/01 | 1,221.48     |           | BLAUER ARMORSKIN LS 2XL       |
| 0023267 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 1/09/2025 2025/01 | 666.27       |           | BLAUER ARMORSKIN LS 3XL       |
| 0023267 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 1/09/2025 2025/01 | 1,980.00     |           | CUSTOMIZATION-PATCHES SEWN    |
| 0023267 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 1/09/2025 2025/01 | 1,537.60     |           | BLAUER FLEX RS PANTS- EXTRA   |
| 0023267 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 1/09/2025 2025/01 | 832.35       |           | BLAUER ARMORSKIN SS EXTRA     |
| 0023267 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 1/09/2025 2025/01 | 925.35       |           | BLAUER ARMORSKIN LS EXTRA     |
| 0023267 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 1/09/2025 2025/01 | 360.00       |           | CUSTOMIZATION-PATCHES EXTRA   |
| 0023267 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 5/20/2025 2025/05 | 26,482.71-   |           |                               |
| 0023267 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 6/18/2025 2025/06 | 10,793.05-   |           |                               |
| 0023267 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 6/18/2025 2025/06 | 2,085.12-    |           |                               |
| 0023267 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 6/18/2025 2025/06 | 423.54-      |           |                               |
| 0023267 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 6/18/2025 2025/06 | 538.16-      |           |                               |
| 0023267 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 7/18/2025 2025/06 | 999.44-      |           |                               |
| 0023267 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 7/18/2025 2025/06 | 1,134.84-    |           |                               |
| 0023267 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 8/19/2025 2025/06 | .00          |           |                               |
| 0023267 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 8/19/2025 2025/06 | 1,270.62-    | 2,850.32  |                               |
|         |           |                         |                           |                   | -----        |           |                               |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04 | 14,760.96    |           | #8666 FLEX PANTS 28-42        |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04 | 2,029.68     |           | #8666 FLEX PANTS 44-50        |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04 | 369.04       |           | #8666 FLEX PANTS 52-54        |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04 | 2,440.00     |           | HEMMING OF PANTS              |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04 | 1,845.12     |           | #8666W FEMALE FLEX PANTS 2-22 |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04 | 1,771.65     |           | #8134 MENS POLO SS SM-XL      |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04 | 1,295.80     |           | #8675W FEMALE SS 32-44        |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04 | 356.35       |           | #8675W FEMALE SS 46-48        |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04 | 300.00       |           | PATCHES SEWN ON SLEEVES       |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04 | 156.52       |           | #4670 HIGH VIS FLEECE JACKET  |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04 | 12.00        |           | PATCHES SEWN ON SLEEVES       |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04 | 13,020.00    |           | #4660 SOFTSHELL FLEECE SM-XL  |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04 | 3,580.50     |           | #4660 SOFTSHELL FLEECE 2XL    |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04 | 4,687.20     |           | #4660 SOFTSHELL FLEECE 3XL    |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04 | 169.26       |           | #4660 SOFTSHELL FLEECE 4XL    |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04 | 1,872.00     |           | PATCHES SEWN ON JACKETS       |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04 | 1,353.60     |           | BLACK CLIP ON TIE             |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04 | 6,847.59     |           | #8361 MENS LS SM-XL           |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04 | 1,425.06     |           | #8361 MENS LS 2XL             |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04 | 888.36       |           | #8361 MENS LS 3XL             |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04 | 1,728.00     |           | PATCHES SEWN ON LS            |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04 | 420.00       |           | PATCHES SEWN ON LS WOMENS     |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04 | 519.72       |           | #8134 MENS POLO SS 2XL        |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04 | 283.44       |           | #8134 MENS POLO SS 3XL        |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04 | 6,159.39     |           | #8362 MENS SS SM-XL           |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04 | 1,281.84     |           | #8362 MENS SS 2XL             |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04 | 799.08       |           | #8362 MENS SS 3XL             |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04 | 1,728.00     |           | PATCHES SEWN ON SLEEVES       |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04 | 1,850.70     |           | #8361W FEMALE LS SM-XL        |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04 | 339.30       |           | #8361W FEMALE LS 2XL          |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04 | 1,664.70     |           | #8362W FEMALE SS SM-XL        |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04 | 305.20       |           | #8362W FEMALE SS 2XL          |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04 | 420.00       |           | PATCHES SEWN ON SLEEVES       |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04 | 75.36        |           | #8670 MENS WHITE LS 18-18.5   |

| AP250   | 8/19/2025 | COUNTY OF FREDERICK VA. | OPEN PURCHASE ORDERS      | * OPEN *           | PAGE 3       |            |                               |
|---------|-----------|-------------------------|---------------------------|--------------------|--------------|------------|-------------------------------|
| PERIOD- | - 2025/06 |                         |                           |                    |              |            |                               |
| PO#     | VEND#     | NAME                    | FUND-DEPT-LOC-ACCT        | DATE               | \$ AMOUNT \$ | APPRVD BY  | PO Description                |
| ---     | -----     | ----                    | -----                     | ----               | -----        | -----      | -----                         |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04  | 71.26        |            | #8675 MENS WHITE SS 2XL       |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04  | 24.00        |            | PATCHES SEWN ON SLEEVES       |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04  | 543.12       |            | #8144W FEMALE POLO LS SM-XL   |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04  | 2,036.70     |            | #8144 MENS LS POLO SM-XL      |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04  | 597.48       |            | #8144 MENS LS POLO 2XL        |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04  | 325.86       |            | #8144 MENS LS POLO 3XL        |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04  | 3,239.50     |            | #8675 MENS SS XS-XL           |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04  | 1,781.75     |            | #8675 MENS SS 2XL             |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04  | 1,166.25     |            | #8675 MENS SS 3XL             |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04  | 299.34       |            | #8675 MENS SS 5XL             |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04  | 1,116.00     |            | PATCHES SEWN ON SLEEVES       |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04  | 1,370.20     |            | #8670W FEMALE LS 32-44        |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04  | 376.80       |            | #8670W FEMALE LS 46-48        |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04  | 300.00       |            | PATCHES SEWN ON SLEEVES       |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04  | 472.44       |            | #8134 W FEMALE SS POLO SM-XL  |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04  | 3,425.50     |            | #8670 MENS LS 14.5-17.5       |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04  | 1,884.00     |            | #8670 MENS LS 18-18.5         |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04  | 1,233.15     |            | #8670 MENS LS 19-19.5         |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04  | 316.53       |            | #8670 MENS LS 21.5            |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 4/16/2025 2025/04  | 1,116.00     |            | PATCHES SEWN ON SLEEVES       |
| 0023293 | 005822    | HOWARD UNIFORM COMPANY  | 4010-031020-5410-000-000- | 6/18/2025 2025/06  | 6,592.59-    | 91,858.71  |                               |
|         |           |                         |                           |                    | -----        |            |                               |
| 0023294 | 004082    | TOWN POLICE SUPPLY      | 4010-031020-5410-000-000- | 4/16/2025 2025/04  | 37,516.50    |            | FB BODY ARMOR AXBIIIA         |
| 0023294 | 004082    | TOWN POLICE SUPPLY      | 4010-031020-5410-000-000- | 4/16/2025 2025/04  | 7,994.70     |            | BLACK OUTER-SHELL CARRIER     |
| 0023294 | 004082    | TOWN POLICE SUPPLY      | 4010-031020-5410-000-000- | 4/16/2025 2025/04  | 509.60       |            | HANDCUFF POUCH                |
| 0023294 | 004082    | TOWN POLICE SUPPLY      | 4010-031020-5410-000-000- | 4/16/2025 2025/04  | 627.20       |            | FLASHLITE POUCH               |
| 0023294 | 004082    | TOWN POLICE SUPPLY      | 4010-031020-5410-000-000- | 4/16/2025 2025/04  | 1,610.00     |            | TACO RADIO HOLDER             |
| 0023294 | 004082    | TOWN POLICE SUPPLY      | 4010-031020-5410-000-000- | 6/18/2025 2025/06  | 552.00-      | 47,706.00  |                               |
|         |           |                         |                           |                    | -----        |            |                               |
| 0023249 | 012863    | MIBCH INC               | 4010-031020-8005-000-000- | 12/02/2024 2024/12 | 310,000.00   | 310,000.00 | QTACH SUPERSAR FORD F550      |
|         |           |                         |                           |                    | -----        |            |                               |
| 0023292 | 012930    | DANA SAFETY SUPPLY INC  | 4010-031020-8005-000-000- | 4/16/2025 2025/04  | 101,694.45   |            | UNITS 2501, 2502, 2503, 2504, |
| 0023292 | 012930    | DANA SAFETY SUPPLY INC  | 4010-031020-8005-000-000- | 4/16/2025 2025/04  | 18,468.13    |            | UNIT 2506 DURANGO UPFITTING   |
| 0023292 | 012930    | DANA SAFETY SUPPLY INC  | 4010-031020-8005-000-000- | 4/16/2025 2025/04  | 54,712.47    |            | UNITS 2511, 2507, & 2508      |
| 0023292 | 012930    | DANA SAFETY SUPPLY INC  | 4010-031020-8005-000-000- | 4/16/2025 2025/04  | 23,940.86    |            | UNIT 2509 DURANGO UPFITTING   |
| 0023292 | 012930    | DANA SAFETY SUPPLY INC  | 4010-031020-8005-000-000- | 4/16/2025 2025/04  | 49,131.27    |            | UNIT 2518, UNIT 2519, & UNIT  |
| 0023292 | 012930    | DANA SAFETY SUPPLY INC  | 4010-031020-8005-000-000- | 4/16/2025 2025/04  | 30,867.24    |            | UNIT 2522 & UNIT 2521         |
| 0023292 | 012930    | DANA SAFETY SUPPLY INC  | 4010-031020-8005-000-000- | 4/16/2025 2025/04  | 25,462.55    |            | UNIT 2429--F150 UPFITTING     |
| 0023292 | 012930    | DANA SAFETY SUPPLY INC  | 4010-031020-8005-000-000- | 4/16/2025 2025/04  | 29,549.90    |            | UNIT 2433--F150 UPFITTING     |
| 0023292 | 012930    | DANA SAFETY SUPPLY INC  | 4010-031020-8005-000-000- | 4/16/2025 2025/04  | 17,960.94    |            | UNIT 2434--F150 UPFITTING     |
| 0023292 | 012930    | DANA SAFETY SUPPLY INC  | 4010-031020-8005-000-000- | 4/16/2025 2025/04  | 22,410.49    |            | UNIT 2435--TAHOE UPFITTING    |
| 0023292 | 012930    | DANA SAFETY SUPPLY INC  | 4010-031020-8005-000-000- | 4/16/2025 2025/04  | 24,454.49    |            | UNIT 2436--TAHOE UPFITTING    |
| 0023292 | 012930    | DANA SAFETY SUPPLY INC  | 4010-031020-8005-000-000- | 4/16/2025 2025/04  | 30,087.30    |            | UNIT 2523 & UNIT 2524         |
| 0023292 | 012930    | DANA SAFETY SUPPLY INC  | 4010-031020-8005-000-000- | 4/16/2025 2025/04  | 27,865.86    |            | UNIT 2525 & UNIT 2526         |
| 0023292 | 012930    | DANA SAFETY SUPPLY INC  | 4010-031020-8005-000-000- | 4/16/2025 2025/04  | 12,925.00    | 469,530.95 | FREIGHT                       |
|         |           |                         |                           |                    | -----        |            |                               |
| 0023309 | 011971    | RADIO SOURCE LLC        | 4010-031020-8005-000-000- | 5/30/2025 2025/05  | 112,682.40   |            | VM 8000 MOBILE RADIOS         |
| 0023309 | 011971    | RADIO SOURCE LLC        | 4010-031020-8005-000-000- | 5/30/2025 2025/05  | 4,275.00     |            | MULTIBAND ANTENNA'S           |
| 0023309 | 011971    | RADIO SOURCE LLC        | 4010-031020-8005-000-000- | 5/30/2025 2025/05  | 630.00       | 117,587.40 | GPS ANTENNA &                 |
|         |           |                         |                           |                    | -----        |            |                               |
| 0023328 | 011971    | RADIO SOURCE LLC        | 4010-031020-8005-000-000- | 6/23/2025 2025/06  | 5,800.00     |            | STEALTH ANTENNA W/TNC CABLE   |
| 0023328 | 011971    | RADIO SOURCE LLC        | 4010-031020-8005-000-000- | 6/23/2025 2025/06  | 1,596.00     |            | TNC TO UHF/PL259 CABLE 4FT    |

|         |           |                           |                           |                   |              |                |           |                                |
|---------|-----------|---------------------------|---------------------------|-------------------|--------------|----------------|-----------|--------------------------------|
| AP250   | 8/19/2025 | COUNTY OF FREDERICK VA.   | OPEN PURCHASE ORDERS      | * OPEN *          | PAGE         | 4              |           |                                |
| PERIOD- | - 2025/06 |                           |                           |                   |              |                |           |                                |
| PO#     | VEND#     | NAME                      | FUND-DEPT-LOC-ACCT        | DATE              | \$ AMOUNT \$ |                | APPRVD BY | PO Description                 |
| ---     | -----     | ----                      | -----                     | ----              | -----        | -----          |           | -----                          |
| 0023328 | 011971    | RADIO SOURCE LLC          | 4010-031020-8005-000-000- | 6/23/2025 2025/06 | 798.00       |                |           | TNC TO N CABLE 4FT             |
| 0023328 | 011971    | RADIO SOURCE LLC          | 4010-031020-8005-000-000- | 6/23/2025 2025/06 | 521.50       |                |           | RM33 MOUNTING BRACKET          |
| 0023328 | 011971    | RADIO SOURCE LLC          | 4010-031020-8005-000-000- | 6/23/2025 2025/06 | 100.00       |                |           | JLK003-00 MOUNTING BRACKET     |
| 0023328 | 011971    | RADIO SOURCE LLC          | 4010-031020-8005-000-000- | 6/23/2025 2025/06 | 1,218.00     |                |           | KCI23M3 POWER CABLE 17FT       |
| 0023328 | 011971    | RADIO SOURCE LLC          | 4010-031020-8005-000-000- | 6/23/2025 2025/06 | 602.24       |                |           | KCT-71 M3 REMOTE CONTROL CABLE |
| 0023328 | 011971    | RADIO SOURCE LLC          | 4010-031020-8005-000-000- | 6/23/2025 2025/06 | 3,006.00     |                |           | TRIPLEXER, MOBILE VHF, UHF,    |
| 0023328 | 011971    | RADIO SOURCE LLC          | 4010-031020-8005-000-000- | 6/23/2025 2025/06 | 3,840.00     |                |           | KCH 20 CONTROL HEAD            |
| 0023328 | 011971    | RADIO SOURCE LLC          | 4010-031020-8005-000-000- | 6/23/2025 2025/06 | 3,975.00     |                |           | WED13M6C MULTI BANK ANTENNA    |
| 0023328 | 011971    | RADIO SOURCE LLC          | 4010-031020-8005-000-000- | 6/23/2025 2025/06 | 100.00       |                |           | FOG-0002-10 DUST COVER KRC-18  |
| 0023328 | 011971    | RADIO SOURCE LLC          | 4010-031020-8005-000-000- | 6/23/2025 2025/06 | 150.00       | 21,706.74      |           | SHIPPING                       |
|         |           |                           |                           |                   |              | -----          |           |                                |
| 0023329 | 012930    | DANA SAFETY SUPPLY INC    | 4010-031020-8005-000-000- | 6/23/2025 2025/06 | 12,108.18    |                |           | 2437 FORD VAN COMPLETE UPGIT   |
| 0023329 | 012930    | DANA SAFETY SUPPLY INC    | 4010-031020-8005-000-000- | 6/23/2025 2025/06 | 142,660.07   |                |           | 2510, 2512-2517 DURANGO UPGIT  |
| 0023329 | 012930    | DANA SAFETY SUPPLY INC    | 4010-031020-8005-000-000- | 6/23/2025 2025/06 | 200.00       | 154,968.25     |           | FREIGHT                        |
|         |           |                           |                           |                   |              | -----          |           |                                |
|         |           |                           | DEPARTMENT TOTAL-         |                   |              | -----          |           |                                |
|         |           |                           |                           |                   |              | 1,298,747.69 * |           |                                |
|         |           |                           |                           |                   |              | -----          |           |                                |
| 0023313 | 004243    | MARYLAND FIRE EQUIPMENT   | 4010-035050-5410-000-000- | 5/30/2025 2025/05 | 40,257.00    |                |           | GLOBE CLASSIX METRO COAT FLEX  |
| 0023313 | 004243    | MARYLAND FIRE EQUIPMENT   | 4010-035050-5410-000-000- | 5/30/2025 2025/05 | 32,183.82    |                |           | GLOBE, CLASSIC METRO JACKET    |
| 0023313 | 004243    | MARYLAND FIRE EQUIPMENT   | 4010-035050-5410-000-000- | 5/30/2025 2025/05 | 9,171.00     |                |           | GLOBE, BOOTS SHADOW XF LEATHER |
| 0023313 | 004243    | MARYLAND FIRE EQUIPMENT   | 4010-035050-5410-000-000- | 5/30/2025 2025/05 | 1,188.00     |                |           | FIRE CRAFT GEAR BAG JUMBO      |
| 0023313 | 004243    | MARYLAND FIRE EQUIPMENT   | 4010-035050-5410-000-000- | 7/18/2025 2025/06 | 1,266.52-    | 81,533.30      |           |                                |
|         |           |                           |                           |                   |              | -----          |           |                                |
| 0023317 | 006966    | WITMER PUBLIC SAFETY GROU | 4010-035050-5410-000-000- | 6/05/2025 2025/06 | 8,046.00     |                |           | MORNING PRIDE BEN 2 LOW RIDER  |
| 0023317 | 006966    | WITMER PUBLIC SAFETY GROU | 4010-035050-5410-000-000- | 6/05/2025 2025/06 | 4,464.00     | 12,510.00      |           | LION RED ZONE PARTICULATE HOOD |
|         |           |                           |                           |                   |              | -----          |           |                                |
| 0023305 | 009334    | ATLANTIC EMERGENCY SOLUTI | 4010-035050-5413-000-000- | 5/15/2025 2025/05 | 9,599.60     | 9,599.60       |           | AAVT-KIT/TASK FORCE TIPS/ MATE |
|         |           |                           |                           |                   |              | -----          |           |                                |
| 0023307 | 012816    | WILDLAND WAREHOUSE        | 4010-035050-5413-000-000- | 5/23/2025 2025/05 | 392.00       |                |           | ROGUE FIRE RAKE 60" ASH        |
| 0023307 | 012816    | WILDLAND WAREHOUSE        | 4010-035050-5413-000-000- | 5/23/2025 2025/05 | 192.00       |                |           | FIRE SHOVEL                    |
| 0023307 | 012816    | WILDLAND WAREHOUSE        | 4010-035050-5413-000-000- | 5/23/2025 2025/05 | 160.00       |                |           | NUPLA PULASKI WITH BRGO FIBER- |
| 0023307 | 012816    | WILDLAND WAREHOUSE        | 4010-035050-5413-000-000- | 5/23/2025 2025/05 | 360.00       |                |           | OPERATOR SHELTER PACK, BLACK   |
| 0023307 | 012816    | WILDLAND WAREHOUSE        | 4010-035050-5413-000-000- | 5/23/2025 2025/05 | 1,192.00     |                |           | FIRE BOSS 1.5" X 50' FORESTRY  |
| 0023307 | 012816    | WILDLAND WAREHOUSE        | 4010-035050-5413-000-000- | 5/23/2025 2025/05 | 2,000.00     |                |           | FIRE BOSS 1" X 100' FORESTRY   |
| 0023307 | 012816    | WILDLAND WAREHOUSE        | 4010-035050-5413-000-000- | 5/23/2025 2025/05 | 876.00       |                |           | TWIN TIP FORESTRY NOZZLE 1" NH |
| 0023307 | 012816    | WILDLAND WAREHOUSE        | 4010-035050-5413-000-000- | 5/23/2025 2025/05 | 772.00       |                |           | RIGID INLET BALL SHUT OFF 1"   |
| 0023307 | 012816    | WILDLAND WAREHOUSE        | 4010-035050-5413-000-000- | 5/23/2025 2025/05 | 270.00       |                |           | MERCEDES 1" MULTI-             |
| 0023307 | 012816    | WILDLAND WAREHOUSE        | 4010-035050-5413-000-000- | 5/23/2025 2025/05 | 224.00       |                |           | 1" ADJUSTABLE ALUMINUM         |
| 0023307 | 012816    | WILDLAND WAREHOUSE        | 4010-035050-5413-000-000- | 5/23/2025 2025/05 | 504.00       |                |           | RIGID 1.5" FEMALE NH TO        |
| 0023307 | 012816    | WILDLAND WAREHOUSE        | 4010-035050-5413-000-000- | 5/23/2025 2025/05 | 88.00        |                |           | RIGID 2.5" FEMALE NH           |
| 0023307 | 012816    | WILDLAND WAREHOUSE        | 4010-035050-5413-000-000- | 5/23/2025 2025/05 | 64.00        |                |           | DOUBLE MALE ADAPTER 1.5" NH    |
| 0023307 | 012816    | WILDLAND WAREHOUSE        | 4010-035050-5413-000-000- | 5/23/2025 2025/05 | 114.00       |                |           | DOUBLE SWIVEL FEMALE 1.5" NH   |
| 0023307 | 012816    | WILDLAND WAREHOUSE        | 4010-035050-5413-000-000- | 5/23/2025 2025/05 | 1,240.00     |                |           | 1.5" F NH INLET X TWO 1.5" M   |
| 0023307 | 012816    | WILDLAND WAREHOUSE        | 4010-035050-5413-000-000- | 5/23/2025 2025/05 | 240.00       |                |           | CHAIN SAW CHAPS REGULAR        |
| 0023307 | 012816    | WILDLAND WAREHOUSE        | 4010-035050-5413-000-000- | 5/23/2025 2025/05 | 248.00       |                |           | CHAIN SAW CHAPS LONG           |
| 0023307 | 012816    | WILDLAND WAREHOUSE        | 4010-035050-5413-000-000- | 5/23/2025 2025/05 | 384.24       | 9,320.24       |           | SHIPPING                       |
|         |           |                           |                           |                   |              | -----          |           |                                |
| 0023325 | 009334    | ATLANTIC EMERGENCY SOLUTI | 4010-035050-5413-000-000- | 6/18/2025 2025/06 | 209.48       |                |           | A01SP/TFT/BLIND CAP 4" STORZ   |
| 0023325 | 009334    | ATLANTIC EMERGENCY SOLUTI | 4010-035050-5413-000-000- | 6/18/2025 2025/06 | 3,354.93     |                |           | A03HNX-JET-F TASK FORCE TIPS   |



|         |           |                           |                           |                    |              |              |                               |
|---------|-----------|---------------------------|---------------------------|--------------------|--------------|--------------|-------------------------------|
| AP250   | 8/19/2025 | COUNTY OF FREDERICK VA.   | OPEN PURCHASE ORDERS      | * OPEN *           | PAGE 5       |              |                               |
| PERIOD- | - 2025/06 |                           |                           |                    |              |              |                               |
| PO#     | VEND#     | NAME                      | FUND-DEPT-LOC-ACCT        | DATE               | \$ AMOUNT \$ | APPRVD BY    | PO Description                |
| ---     | -----     | ----                      | -----                     | ----               | -----        | -----        | -----                         |
| 0023325 | 009334    | ATLANTIC EMERGENCY SOLUTI | 4010-035050-5413-000-000- | 6/18/2025 2025/06  | 934.36       |              | AVENU-NU TASK FORCE TIPS      |
| 0023325 | 009334    | ATLANTIC EMERGENCY SOLUTI | 4010-035050-5413-000-000- | 6/18/2025 2025/06  | 4,544.38     |              | AXELSP-NK-F TASK FORCE TIPS   |
| 0023325 | 009334    | ATLANTIC EMERGENCY SOLUTI | 4010-035050-5413-000-000- | 6/18/2025 2025/06  | 510.27       |              | SO-3285 ELKHART BRASS         |
| 0023325 | 009334    | ATLANTIC EMERGENCY SOLUTI | 4010-035050-5413-000-000- | 6/18/2025 2025/06  | 1,055.76     |              | DP17-100S / KEY FIRE HOSE     |
| 0023325 | 009334    | ATLANTIC EMERGENCY SOLUTI | 4010-035050-5413-000-000- | 6/18/2025 2025/06  | 1,055.76     |              | DP-17-100S KEY FIRE HOSE      |
| 0023325 | 009334    | ATLANTIC EMERGENCY SOLUTI | 4010-035050-5413-000-000- | 6/18/2025 2025/06  | 510.27       |              | SO-3285 ELKHART BRASS         |
| 0023325 | 009334    | ATLANTIC EMERGENCY SOLUTI | 4010-035050-5413-000-000- | 6/18/2025 2025/06  | 735.80       |              | SO-3287 ELKHART BRASS         |
| 0023325 | 009334    | ATLANTIC EMERGENCY SOLUTI | 4010-035050-5413-000-000- | 6/18/2025 2025/06  | 735.80       | 13,646.81    | SO-3288 ELKHART BRASS         |
|         |           |                           |                           |                    |              | -----        |                               |
| 0023088 | 009334    | ATLANTIC EMERGENCY SOLUTI | 4010-035050-8005-000-000- | 1/30/2024 2024/01  | 1,031,402.00 |              | PIERCE ENFORCER FIRE ENGINE   |
| 0023088 | 009334    | ATLANTIC EMERGENCY SOLUTI | 4010-035050-8005-000-000- | 1/30/2024 2024/01  | 142,509.00-  |              | PREPAYMENT DISCOUNT           |
| 0023088 | 009334    | ATLANTIC EMERGENCY SOLUTI | 4010-035050-8005-000-000- | 2/08/2024 2024/02  | 868,108.00-  | 20,785.00    |                               |
|         |           |                           |                           |                    |              | -----        |                               |
| 0023290 | 012930    | DANA SAFETY SUPPLY INC    | 4010-035050-8005-000-000- | 4/07/2025 2025/04  | 39,705.05    | 39,705.05    | EMERGENCY EQUIPMENT &         |
|         |           |                           |                           |                    |              | -----        |                               |
| 0023291 | 012930    | DANA SAFETY SUPPLY INC    | 4010-035050-8005-000-000- | 4/09/2025 2025/04  | 7,500.00     |              | INSTALLATION OF REGULAR FM    |
| 0023291 | 012930    | DANA SAFETY SUPPLY INC    | 4010-035050-8005-000-000- | 4/09/2025 2025/04  | 18,500.00    |              | INSTALL FOR K 9 FM TRUCKS     |
| 0023291 | 012930    | DANA SAFETY SUPPLY INC    | 4010-035050-8005-000-000- | 4/09/2025 2025/04  | 5,900.25     |              | K-9 EQUIPMENT FOR VEHICLE     |
| 0023291 | 012930    | DANA SAFETY SUPPLY INC    | 4010-035050-8005-000-000- | 7/18/2025 2025/06  | 9,250.00-    | 22,650.25    |                               |
|         |           |                           |                           |                    |              | -----        |                               |
| 0023306 | 012930    | DANA SAFETY SUPPLY INC    | 4010-035050-8005-000-000- | 5/20/2025 2025/05  | 21,014.02    | 21,014.02    | UPFIT BRUSH TRUCKS            |
|         |           |                           |                           |                    |              | -----        |                               |
| 0023227 | 012784    | LAW AND ORDER TECHNOLOGY  | 4010-035050-8007-000-000- | 10/15/2024 2024/10 | 700,905.62   |              | PANASONIC WIN11 PRO, I7 &     |
| 0023227 | 012784    | LAW AND ORDER TECHNOLOGY  | 4010-035050-8007-000-000- | 5/07/2025 2025/05  | 426,260.66-  |              |                               |
| 0023227 | 012784    | LAW AND ORDER TECHNOLOGY  | 4010-035050-8007-000-000- | 6/05/2025 2025/06  | 267,246.66-  | 7,398.30     |                               |
|         |           |                           |                           |                    |              | -----        |                               |
| 0023273 | 012472    | BEECHER EMISSION SOLUTION | 4010-035050-8009-000-000- | 1/27/2025 2025/01  | 9,996.00     | 9,996.00     | WARD NO SMOKE DIRECT SOURCE   |
|         |           |                           |                           |                    |              | -----        |                               |
|         |           |                           | DEPARTMENT TOTAL-         |                    |              | -----        |                               |
|         |           |                           |                           |                    |              | 248,158.57 * |                               |
|         |           |                           |                           |                    |              | -----        |                               |
| 0023089 | 006224    | BOLAND TRANE SERVICES INC | 4010-043040-8001-000-005- | 2/05/2024 2024/02  | 411,750.00   |              | REPAIR & REPLACE ENERGY       |
| 0023089 | 006224    | BOLAND TRANE SERVICES INC | 4010-043040-8001-000-005- | 2/05/2024 2024/02  | 15,000.00    |              | PROJECT CONTINGENCY FUNDS     |
| 0023089 | 006224    | BOLAND TRANE SERVICES INC | 4010-043040-8001-000-005- | 4/23/2024 2024/04  | 41,175.00-   |              |                               |
| 0023089 | 006224    | BOLAND TRANE SERVICES INC | 4010-043040-8001-000-005- | 5/23/2024 2024/05  | 50,000.00-   |              |                               |
| 0023089 | 006224    | BOLAND TRANE SERVICES INC | 4010-043040-8001-000-005- | 6/21/2024 2024/06  | 100,000.00-  |              |                               |
| 0023089 | 006224    | BOLAND TRANE SERVICES INC | 4010-043040-8001-000-005- | 8/26/2024 2024/08  | 100,000.00-  |              |                               |
| 0023089 | 006224    | BOLAND TRANE SERVICES INC | 4010-043040-8001-000-005- | 9/20/2024 2024/09  | 40,000.00-   |              |                               |
| 0023089 | 006224    | BOLAND TRANE SERVICES INC | 4010-043040-8001-000-005- | 5/07/2025 2025/05  | 7,979.00-    |              | CHANGE ORDER 1 DATED 5/5/2025 |
| 0023089 | 006224    | BOLAND TRANE SERVICES INC | 4010-043040-8001-000-005- | 5/20/2025 2025/05  | 80,575.00-   | 7,021.00     |                               |
|         |           |                           |                           |                    |              | -----        |                               |
| 0023209 | 006224    | BOLAND TRANE SERVICES INC | 4010-043040-8001-000-005- | 9/17/2024 2024/09  | 140,434.00   |              | INSTALL 30 TON ROOF TOP UNIT  |
| 0023209 | 006224    | BOLAND TRANE SERVICES INC | 4010-043040-8001-000-005- | 9/17/2024 2024/09  | 14,000.00    | 154,434.00   | 10% CONTINGENCY FUNDS         |
|         |           |                           |                           |                    |              | -----        |                               |
| 0023320 | 000581    | THE FLOOR SHOP OF WINCHES | 4010-043040-8011-000-005- | 6/11/2025 2025/06  | 17,494.90    | 17,494.90    | FLOORING REPLACEMENT          |
|         |           |                           |                           |                    |              | -----        |                               |

|         |           |                          |                           |                   |              |              |                                |
|---------|-----------|--------------------------|---------------------------|-------------------|--------------|--------------|--------------------------------|
| AP250   | 8/19/2025 | COUNTY OF FREDERICK VA.  | OPEN PURCHASE ORDERS      | * OPEN *          | PAGE 6       |              |                                |
| PERIOD- | - 2025/06 |                          |                           |                   |              |              |                                |
| PO#     | VEND#     | NAME                     | FUND-DEPT-LOC-ACCT        | DATE              | \$ AMOUNT \$ |              | APPRVD BY PO Description       |
| ---     | -----     | ----                     | -----                     | ----              | -----        | -----        | -----                          |
| 0023314 | 007680    | BLAUCH BROTHERS INC      | 4010-043040-8011-000-086- | 5/30/2025 2025/05 | 28,800.00    | 28,800.00    | REPLACE BATHROOM FIXTURES--    |
|         |           |                          |                           |                   |              | -----        |                                |
| 0023326 | 002684    | LANIZ CONSTRUCTION CO OF | 4010-043040-8900-000-005- | 6/23/2025 2025/06 | 6,420.00     | 6,420.00     | SIDE WALK REPAIR               |
|         |           |                          |                           |                   |              | -----        |                                |
|         |           |                          | DEPARTMENT TOTAL-         |                   |              | -----        |                                |
|         |           |                          |                           |                   |              | 214,169.90 * |                                |
| 0023319 | 008112    | NEXT GENERATION SECURITY | 4010-043050-8007-000-000- | 6/10/2025 2025/06 | 8,108.02     |              | INSTALL OF BRIVO ACCESS CONTRO |
| 0023319 | 008112    | NEXT GENERATION SECURITY | 4010-043050-8007-000-000- | 8/19/2025 2025/06 | 4,491.94-    |              |                                |
| 0023319 | 008112    | NEXT GENERATION SECURITY | 4010-043050-8007-000-000- | 8/19/2025 2025/06 | 3,616.08-    | .00          |                                |
|         |           |                          |                           |                   |              | -----        |                                |
|         |           |                          | DEPARTMENT TOTAL-         |                   |              | -----        |                                |
|         |           |                          |                           |                   |              | .00 *        |                                |
| 0023279 | 010071    | EMPIRE PRINTING LLC      | 4010-071040-5410-000-000- | 2/25/2025 2025/02 | 261.30       |              | VALOR RACE                     |
| 0023279 | 010071    | EMPIRE PRINTING LLC      | 4010-071040-5410-000-000- | 2/25/2025 2025/02 | 1,785.55     |              | VALOR RACE                     |
| 0023279 | 010071    | EMPIRE PRINTING LLC      | 4010-071040-5410-000-000- | 2/25/2025 2025/02 | 160.65       |              | VALOR RACE                     |
| 0023279 | 010071    | EMPIRE PRINTING LLC      | 4010-071040-5410-000-000- | 2/25/2025 2025/02 | 9,668.10     |              | KIDS BLOOMIN MILE              |
| 0023279 | 010071    | EMPIRE PRINTING LLC      | 4010-071040-5410-000-000- | 2/25/2025 2025/02 | 4,224.35     |              | KIDS BLOOMIN MILE              |
| 0023279 | 010071    | EMPIRE PRINTING LLC      | 4010-071040-5410-000-000- | 2/25/2025 2025/02 | 53.55        |              | KIDS BLOOMIN MILE              |
| 0023279 | 010071    | EMPIRE PRINTING LLC      | 4010-071040-5410-000-000- | 2/25/2025 2025/02 | 435.50       |              | APPLE BLOSSOM 10K              |
| 0023279 | 010071    | EMPIRE PRINTING LLC      | 4010-071040-5410-000-000- | 2/25/2025 2025/02 | 11,932.70    |              | APPLE BLOSSOM 10K              |
| 0023279 | 010071    | EMPIRE PRINTING LLC      | 4010-071040-5410-000-000- | 2/25/2025 2025/02 | 321.30       |              | APPLE BLOSSOM 10K              |
| 0023279 | 010071    | EMPIRE PRINTING LLC      | 4010-071040-5410-000-000- | 2/25/2025 2025/02 | 383.40       |              | SPRING RUNNING CLUB            |
| 0023279 | 010071    | EMPIRE PRINTING LLC      | 4010-071040-5410-000-000- | 2/25/2025 2025/02 | 170.40       |              | SPRING RUNNING CLUB            |
| 0023279 | 010071    | EMPIRE PRINTING LLC      | 4010-071040-5410-000-000- | 2/25/2025 2025/02 | 653.25       |              | LOUDOUN STREET MILE            |
| 0023279 | 010071    | EMPIRE PRINTING LLC      | 4010-071040-5410-000-000- | 2/25/2025 2025/02 | 2,308.15     |              | LOUDOUN STREET MILE            |
| 0023279 | 010071    | EMPIRE PRINTING LLC      | 4010-071040-5410-000-000- | 2/25/2025 2025/02 | 107.10       |              | LOUDOUN STREET MILE            |
| 0023279 | 010071    | EMPIRE PRINTING LLC      | 4010-071040-5410-000-000- | 2/25/2025 2025/02 | 653.25       |              | GLOW RUN                       |
| 0023279 | 010071    | EMPIRE PRINTING LLC      | 4010-071040-5410-000-000- | 2/25/2025 2025/02 | 2,046.85     |              | GLOW RUN                       |
| 0023279 | 010071    | EMPIRE PRINTING LLC      | 4010-071040-5410-000-000- | 2/25/2025 2025/02 | 428.40       |              | GLOW RUN                       |
| 0023279 | 010071    | EMPIRE PRINTING LLC      | 4010-071040-5410-000-000- | 5/20/2025 2025/05 | 1,805.55-    |              |                                |
| 0023279 | 010071    | EMPIRE PRINTING LLC      | 4010-071040-5410-000-000- | 6/18/2025 2025/06 | 30,310.95-   |              |                                |
| 0023279 | 010071    | EMPIRE PRINTING LLC      | 4010-071040-5410-000-000- | 6/18/2025 2025/06 | 1,805.55     | 5,282.85     |                                |
|         |           |                          |                           |                   |              | -----        |                                |
| 0023310 | 010071    | EMPIRE PRINTING LLC      | 4010-071040-5410-000-000- | 5/30/2025 2025/05 | 2,718.30     |              | CAMP SHIRTS                    |
| 0023310 | 010071    | EMPIRE PRINTING LLC      | 4010-071040-5410-000-000- | 5/30/2025 2025/05 | 1,692.60     |              | BASKETBALL T-SHIRTS            |
| 0023310 | 010071    | EMPIRE PRINTING LLC      | 4010-071040-5410-000-000- | 5/30/2025 2025/05 | 1,727.20     |              | SWIM TEAM YOUTH-A XL           |
| 0023310 | 010071    | EMPIRE PRINTING LLC      | 4010-071040-5410-000-000- | 5/30/2025 2025/05 | 66.80        |              | SWIM TEAM 2 XL                 |
| 0023310 | 010071    | EMPIRE PRINTING LLC      | 4010-071040-5410-000-000- | 5/30/2025 2025/05 | 348.40       |              | JULY 4TH STAFF SHIRTS          |
| 0023310 | 010071    | EMPIRE PRINTING LLC      | 4010-071040-5410-000-000- | 5/30/2025 2025/05 | 64.26        |              | JULY 4TH STAFF SHIRTS 2XL      |
| 0023310 | 010071    | EMPIRE PRINTING LLC      | 4010-071040-5410-000-000- | 5/30/2025 2025/05 | 46.84        |              | JULY 4TH STAFF SHIRTS 3XL      |
| 0023310 | 010071    | EMPIRE PRINTING LLC      | 4010-071040-5410-000-000- | 8/19/2025 2025/06 | 2,563.75-    | 4,100.65     |                                |
|         |           |                          |                           |                   |              | -----        |                                |
|         |           |                          | DEPARTMENT TOTAL-         |                   |              | -----        |                                |
|         |           |                          |                           |                   |              | 9,383.50 *   |                                |
| 0023321 | 000900    | CARROLL CONSTRUCTION CO  | 4010-071090-3004-000-003- | 6/11/2025 2025/06 | 49,258.86    | 49,258.86    | ASPHALT PATH CLEARCROOK PARK   |
|         |           |                          |                           |                   |              | -----        |                                |

|         |           |                           |                           |                    |              |                |                                |
|---------|-----------|---------------------------|---------------------------|--------------------|--------------|----------------|--------------------------------|
| AP250   | 8/19/2025 | COUNTY OF FREDERICK VA.   | OPEN PURCHASE ORDERS      | * OPEN *           | PAGE 7       |                |                                |
| PERIOD- | - 2025/06 |                           |                           |                    |              |                |                                |
| PO#     | VEND#     | NAME                      | FUND-DEPT-LOC-ACCT        | DATE               | \$ AMOUNT \$ |                | APPRVD BY PO Description       |
| ---     | -----     | ----                      | -----                     | ----               | -----        | -----          | -----                          |
| 0023312 | 000493    | GMETIME                   | 4010-071090-8002-000-000- | 5/30/2025 2025/05  | 101,525.04   |                | GAME TIME                      |
| 0023312 | 000493    | GMETIME                   | 4010-071090-8002-000-000- | 5/30/2025 2025/05  | 92.08        |                | OWNERS KIT                     |
| 0023312 | 000493    | GMETIME                   | 4010-071090-8002-000-000- | 5/30/2025 2025/05  | 2,628.48     |                | WOOD FIBER SAFETY SURFACING    |
| 0023312 | 000493    | GMETIME                   | 4010-071090-8002-000-000- | 5/30/2025 2025/05  | 33,965.00    |                | INSTALLATION                   |
| 0023312 | 000493    | GMETIME                   | 4010-071090-8002-000-000- | 5/30/2025 2025/05  | 28,400.00-   |                | DISCOUNT                       |
| 0023312 | 000493    | GMETIME                   | 4010-071090-8002-000-000- | 5/30/2025 2025/05  | 3,104.63     |                | MATERIAL SURCHARGE             |
| 0023312 | 000493    | GMETIME                   | 4010-071090-8002-000-000- | 5/30/2025 2025/05  | 4,044.72     | 116,959.95     | FREIGHT TO CLEARBROOK PARK     |
|         |           |                           |                           |                    |              | -----          |                                |
| 0023102 | 000900    | CARROLL CONSTRUCTION CO   | 4010-071090-8900-000-000- | 3/14/2024 2024/03  | 17,899.00    | 17,899.00      | LABOR AND MATERIALS            |
|         |           |                           |                           |                    |              | -----          |                                |
| 0023157 | 012712    | RAIN DROP PRODUCTS LLC    | 4010-071090-8900-000-000- | 6/21/2024 2024/06  | 275,797.53   |                | SPRAYGROUND FEATURES           |
| 0023157 | 012712    | RAIN DROP PRODUCTS LLC    | 4010-071090-8900-000-000- | 6/21/2024 2024/06  | 7,495.00     |                | FREIGHT                        |
| 0023157 | 012712    | RAIN DROP PRODUCTS LLC    | 4010-071090-8900-000-000- | 6/21/2024 2024/06  | 27,579.75-   | 255,712.78     | DISCOUNT OF SPRAY FEATURES     |
|         |           |                           |                           |                    |              | -----          |                                |
| 0023221 | 002684    | LANIZ CONSTRUCTION CO OF  | 4010-071090-8900-000-000- | 10/04/2024 2024/10 | 220,000.00   |                | INSTALLATION OF SPRAYGROUND    |
| 0023221 | 002684    | LANIZ CONSTRUCTION CO OF  | 4010-071090-8900-000-000- | 4/23/2025 2025/04  | 12,650.00-   | 207,350.00     |                                |
|         |           |                           |                           |                    |              | -----          |                                |
| 0023298 | 012396    | BLACKWATER DESIGNER       | 4010-071090-8900-000-000- | 5/06/2025 2025/05  | 9,600.00     | 9,600.00       | CONCRETE PAD INSTALLATION      |
|         |           |                           |                           |                    |              | -----          |                                |
|         |           |                           | DEPARTMENT TOTAL-         |                    |              | -----          |                                |
|         |           |                           |                           |                    |              | 656,780.59 *   |                                |
| 0023252 | 003097    | JUDY EXCAVATING AND       | 4010-071100-3004-000-003- | 12/05/2024 2024/12 | 9,571.00     | 9,571.00       | SHERANDO PARK SOFTBALL COMPLEX |
|         |           |                           |                           |                    |              | -----          |                                |
| 0023321 | 000900    | CARROLL CONSTRUCTION CO   | 4010-071100-3004-000-003- | 6/11/2025 2025/06  | 15,973.20    |                | RESURFACE ROSE HILL PARK       |
| 0023321 | 000900    | CARROLL CONSTRUCTION CO   | 4010-071100-3004-000-003- | 7/09/2025 2025/06  | 15,973.20-   | .00            |                                |
|         |           |                           |                           |                    |              | -----          |                                |
| 0023173 | 008626    | SMITH TURF & IRRIGATION   | 4010-071100-8001-000-000- | 7/22/2024 2024/07  | 9,995.39     | 9,995.39       | RAIN REEL                      |
|         |           |                           |                           |                    |              | -----          |                                |
| 0023205 | 012790    | POTESTA AND ASSOCIATES IN | 4010-071100-8900-000-000- | 8/30/2024 2024/08  | 50,000.00    |                | DESIGN WORK FOR REC AMENITIES  |
| 0023205 | 012790    | POTESTA AND ASSOCIATES IN | 4010-071100-8900-000-000- | 12/18/2024 2024/12 | 5,292.50-    |                |                                |
| 0023205 | 012790    | POTESTA AND ASSOCIATES IN | 4010-071100-8900-000-000- | 2/19/2025 2025/02  | 17,592.19-   |                |                                |
| 0023205 | 012790    | POTESTA AND ASSOCIATES IN | 4010-071100-8900-000-000- | 4/17/2025 2025/04  | 8,003.75-    |                |                                |
| 0023205 | 012790    | POTESTA AND ASSOCIATES IN | 4010-071100-8900-000-000- | 5/20/2025 2025/05  | 4,110.00-    |                |                                |
| 0023205 | 012790    | POTESTA AND ASSOCIATES IN | 4010-071100-8900-000-000- | 8/19/2025 2025/06  | 14,996.25-   |                |                                |
| 0023205 | 012790    | POTESTA AND ASSOCIATES IN | 4010-071100-8900-000-000- | 8/19/2025 2025/06  | 5.31-        | .00            |                                |
|         |           |                           |                           |                    |              | -----          |                                |
| 0023316 | 003836    | SITE CONCEPTS LLC         | 4010-071100-8900-000-000- | 6/05/2025 2025/06  | 12,025.00    |                | 30 X 30                        |
| 0023316 | 003836    | SITE CONCEPTS LLC         | 4010-071100-8900-000-000- | 6/05/2025 2025/06  | 6,448.92     | 18,473.92      | SHIPPING                       |
|         |           |                           |                           |                    |              | -----          |                                |
|         |           |                           | DEPARTMENT TOTAL-         |                    |              | -----          |                                |
|         |           |                           |                           |                    |              | 38,040.31 *    |                                |
|         |           |                           | FUND TOTAL-               |                    |              | -----          |                                |
|         |           |                           |                           |                    |              | 2,603,777.69 * |                                |

|                   |        |                           |                           |            |         |             |              |                                  |
|-------------------|--------|---------------------------|---------------------------|------------|---------|-------------|--------------|----------------------------------|
| 0023259           | 008568 | ATLANTIC TACTICAL INC     | 4011-033010-5409-000-000- | 12/16/2024 | 2024/12 | 3,643.20    |              | SAFARILAND 1303549-6658 V1 EXT   |
| 0023259           | 008568 | ATLANTIC TACTICAL INC     | 4011-033010-5409-000-000- | 12/16/2024 | 2024/12 | 14,955.00   |              | SAFARILAND 1301972-M PRISM MT    |
| 0023259           | 008568 | ATLANTIC TACTICAL INC     | 4011-033010-5409-000-000- | 12/16/2024 | 2024/12 | 360.00      |              | SAFARILAND 1220902-58 SOFT       |
| 0023259           | 008568 | ATLANTIC TACTICAL INC     | 4011-033010-5409-000-000- | 12/16/2024 | 2024/12 | 90.00       |              | SAFARILAND ID PATCH - LARGE      |
| 0023259           | 008568 | ATLANTIC TACTICAL INC     | 4011-033010-5409-000-000- | 12/16/2024 | 2024/12 | 47.88       |              | AT EMBROIDERED NAME TAPE -       |
| 0023259           | 008568 | ATLANTIC TACTICAL INC     | 4011-033010-5409-000-000- | 12/16/2024 | 2024/12 | 47.88       | 19,143.96    | SEW-ON VELCRO, 1" SINGLE SIDE    |
|                   |        |                           |                           |            |         |             |              | -----                            |
| 0023315           | 007400 | MIS EQUIPMENT             | 4011-033010-8001-000-000- | 5/30/2025  | 2025/05 | 8,450.00    |              | REACH IN HEATED CABINET -        |
| 0023315           | 007400 | MIS EQUIPMENT             | 4011-033010-8001-000-000- | 8/19/2025  | 2025/06 | 8,450.00-   | .00          |                                  |
|                   |        |                           |                           |            |         |             |              | -----                            |
| 0023029           | 011135 | ACTIVE SECURITY CONSULTIN | 4011-033010-8007-000-000- | 8/25/2023  | 2023/08 | 26,533.32   |              | ETHERNET POE                     |
| 0023029           | 011135 | ACTIVE SECURITY CONSULTIN | 4011-033010-8007-000-000- | 8/25/2023  | 2023/08 | 460.84      |              | UNMANAGED SWITCH (4)             |
| 0023029           | 011135 | ACTIVE SECURITY CONSULTIN | 4011-033010-8007-000-000- | 8/25/2023  | 2023/08 | 34,034.76   |              | SFP MODULE (36)                  |
| 0023029           | 011135 | ACTIVE SECURITY CONSULTIN | 4011-033010-8007-000-000- | 8/25/2023  | 2023/08 | 657,982.05  |              | 432TB NVR5 (5)                   |
| 0023029           | 011135 | ACTIVE SECURITY CONSULTIN | 4011-033010-8007-000-000- | 8/25/2023  | 2023/08 | 67,677.02   |              | 96TB NVR5 (2)                    |
| 0023029           | 011135 | ACTIVE SECURITY CONSULTIN | 4011-033010-8007-000-000- | 8/25/2023  | 2023/08 | 3,882.06    |              | OPTICAL TRANSCEIVER (14)         |
| 0023029           | 011135 | ACTIVE SECURITY CONSULTIN | 4011-033010-8007-000-000- | 8/25/2023  | 2023/08 | 61,750.00   |              | WORK STATIONS (20)               |
| 0023029           | 011135 | ACTIVE SECURITY CONSULTIN | 4011-033010-8007-000-000- | 8/25/2023  | 2023/08 | 1,050.48    |              | FIBER OPTICAL JUMPER (36)        |
| 0023029           | 011135 | ACTIVE SECURITY CONSULTIN | 4011-033010-8007-000-000- | 8/25/2023  | 2023/08 | 75,210.10   |              | INDUSOFT WEB STUDIO (14)         |
| 0023029           | 011135 | ACTIVE SECURITY CONSULTIN | 4011-033010-8007-000-000- | 8/25/2023  | 2023/08 | 7,984.80    |              | AVEVA SERVER                     |
| 0023029           | 011135 | ACTIVE SECURITY CONSULTIN | 4011-033010-8007-000-000- | 8/25/2023  | 2023/08 | 14,559.60   |              | MSSQL SERVER                     |
| 0023029           | 011135 | ACTIVE SECURITY CONSULTIN | 4011-033010-8007-000-000- | 8/25/2023  | 2023/08 | 2,575.57    |              | OPERATOR STATIONS                |
| 0023029           | 011135 | ACTIVE SECURITY CONSULTIN | 4011-033010-8007-000-000- | 8/25/2023  | 2023/08 | 29,047.20   |              | AVEVA REPORTING SOFTWARE         |
| 0023029           | 011135 | ACTIVE SECURITY CONSULTIN | 4011-033010-8007-000-000- | 8/25/2023  | 2023/08 | 181,880.00  |              | LABOR-PROCUREMENT, INSTALL, TEST |
| 0023029           | 011135 | ACTIVE SECURITY CONSULTIN | 4011-033010-8007-000-000- | 8/25/2023  | 2023/08 | 151,680.00  |              | LABOR-PROGRAM & SETUP            |
| 0023029           | 011135 | ACTIVE SECURITY CONSULTIN | 4011-033010-8007-000-000- | 8/25/2023  | 2023/08 | 4,500.00    |              | SHIPPING                         |
| 0023029           | 011135 | ACTIVE SECURITY CONSULTIN | 4011-033010-8007-000-000- | 9/06/2023  | 2023/09 | 330,202.00- |              |                                  |
| 0023029           | 011135 | ACTIVE SECURITY CONSULTIN | 4011-033010-8007-000-000- | 11/08/2023 | 2023/11 | 324,765.75- |              |                                  |
| 0023029           | 011135 | ACTIVE SECURITY CONSULTIN | 4011-033010-8007-000-000- | 12/07/2023 | 2023/12 | 328,830.53- |              |                                  |
| 0023029           | 011135 | ACTIVE SECURITY CONSULTIN | 4011-033010-8007-000-000- | 1/05/2024  | 2024/01 | 16,560.00   |              | CAMERAS                          |
| 0023029           | 011135 | ACTIVE SECURITY CONSULTIN | 4011-033010-8007-000-000- | 1/05/2024  | 2024/01 | 22,800.00   |              | CAMERAS                          |
| 0023029           | 011135 | ACTIVE SECURITY CONSULTIN | 4011-033010-8007-000-000- | 1/05/2024  | 2024/01 | 175.00      |              | SHIPPING OF CAMERAS              |
| 0023029           | 011135 | ACTIVE SECURITY CONSULTIN | 4011-033010-8007-000-000- | 1/08/2024  | 2024/01 | 300,000.00- |              |                                  |
| 0023029           | 011135 | ACTIVE SECURITY CONSULTIN | 4011-033010-8007-000-000- | 3/06/2024  | 2024/03 | 39,535.00-  | 37,009.52    |                                  |
|                   |        |                           |                           |            |         |             |              | -----                            |
| 0023327           | 012987 | JAMES RIVER COMMUNICATION | 4011-033010-8007-000-000- | 6/23/2025  | 2025/06 | 3,017.12    |              | SUPERIOR, CAT6, PLENUM, PER      |
| 0023327           | 012987 | JAMES RIVER COMMUNICATION | 4011-033010-8007-000-000- | 6/23/2025  | 2025/06 | 354.29      |              | CAT6 2U 48 PORT 110 UNIVERSAL    |
| 0023327           | 012987 | JAMES RIVER COMMUNICATION | 4011-033010-8007-000-000- | 6/23/2025  | 2025/06 | 1,034.11    |              | MISC -1FT CAT6 PATCH, VELCRO     |
| 0023327           | 012987 | JAMES RIVER COMMUNICATION | 4011-033010-8007-000-000- | 6/23/2025  | 2025/06 | 571.41      |              | UNIT1 950 W REDUNDANT POWER      |
| 0023327           | 012987 | JAMES RIVER COMMUNICATION | 4011-033010-8007-000-000- | 6/23/2025  | 2025/06 | 542.86      |              | LIFT RENTAL AND FEES             |
| 0023327           | 012987 | JAMES RIVER COMMUNICATION | 4011-033010-8007-000-000- | 6/23/2025  | 2025/06 | 27,560.00   | 33,079.79    | LABOR FOR INSTALLATION           |
|                   |        |                           |                           |            |         |             |              | -----                            |
| 0022975           | 009558 | PATRIOT FIRE & SECURITY L | 4011-033010-8009-000-000- | 5/18/2023  | 2023/05 | 108,815.15  |              | UPGRADE EXISTING FIRE ALARM      |
| 0022975           | 009558 | PATRIOT FIRE & SECURITY L | 4011-033010-8009-000-000- | 2/23/2024  | 2024/02 | 49,000.00-  |              |                                  |
| 0022975           | 009558 | PATRIOT FIRE & SECURITY L | 4011-033010-8009-000-000- | 10/08/2024 | 2024/10 | 33,305.51-  |              |                                  |
| 0022975           | 009558 | PATRIOT FIRE & SECURITY L | 4011-033010-8009-000-000- | 4/29/2025  | 2025/04 | 19,585.00   | 46,094.64    | ADDITIONAL EQUIP FOUND WHEN      |
|                   |        |                           |                           |            |         |             |              | -----                            |
| 0023330           | 012986 | HURRICANE FENCE CO        | 4011-033010-8009-000-000- | 6/23/2025  | 2025/06 | 60,400.00   | 60,400.00    | FURNISH & INSTALL APPROX. 1500   |
|                   |        |                           |                           |            |         |             |              | -----                            |
| DEPARTMENT TOTAL- |        |                           |                           |            |         |             | -----        |                                  |
|                   |        |                           |                           |            |         |             | 195,727.91 * |                                  |
|                   |        |                           |                           |            |         |             | -----        |                                  |
| FUND TOTAL-       |        |                           |                           |            |         |             | -----        |                                  |
|                   |        |                           |                           |            |         |             | 195,727.91 * |                                  |
|                   |        |                           |                           |            |         |             |              | -----                            |
| 0023287           | 012925 | ALAMO INDUSTRIAL          | 4016-081080-8006-000-000- | 4/01/2025  | 2025/04 | 24,853.45   |              | ALAMO 6FT SWITCHBLADE SICKLE     |
| 0023287           | 012925 | ALAMO INDUSTRIAL          | 4016-081080-8006-000-000- | 4/01/2025  | 2025/04 | 2,250.00    | 27,103.45    | INSTALLATION- SICKLE BAR MOWER   |
|                   |        |                           |                           |            |         |             |              | -----                            |

|                |            |                           |                           |                   |              |               |                |                              |
|----------------|------------|---------------------------|---------------------------|-------------------|--------------|---------------|----------------|------------------------------|
| AP250          | 8/19/2025  | COUNTY OF FREDERICK VA.   | OPEN PURCHASE ORDERS      | * OPEN *          | PAGE         | 8             |                |                              |
| PERIOD-<br>PO# | -<br>VEND# | 2025/06<br>NAME           | FUND-DEPT-LOC-ACCT        | DATE              | \$ AMOUNT \$ |               | APPRVD BY      | PO Description               |
| ---            | -----      | ----                      | -----                     | ----              | -----        | -----         |                | -----                        |
| 0023232        | 000900     | CARROLL CONSTRUCTION CO   | 4016-081080-8900-000-000- | 6/17/2025         | 2025/06      | 257,481.00    | 257,481.00     | ROAD IMPROVEMENT PROJECT     |
|                |            |                           |                           |                   |              |               | -----          |                              |
|                |            |                           |                           | DEPARTMENT TOTAL- |              |               | -----          |                              |
|                |            |                           |                           |                   |              |               | 284,584.45 *   |                              |
|                |            |                           |                           | FUND TOTAL-       |              |               | -----          |                              |
|                |            |                           |                           |                   |              |               | 284,584.45 *   |                              |
| 0022754        | 011840     | E F JOHNSON COMPANY       | 4026-012260-8003-000-000- | 8/26/2021         | 2021/08      | 2,000,741.10  |                | P25 RADIO SYSTEM             |
| 0022754        | 011840     | E F JOHNSON COMPANY       | 4026-012260-8003-000-000- | 8/26/2021         | 2021/08      | .01           |                | P25 RADIO SYSTEM             |
| 0022754        | 011840     | E F JOHNSON COMPANY       | 4026-012260-8003-000-000- | 9/07/2021         | 2021/09      | 2,000,741.10- |                |                              |
| 0022754        | 011840     | E F JOHNSON COMPANY       | 4026-012260-8003-000-000- | 11/03/2021        | 2021/11      | 2,000,741.09  |                | RADIO PROJECT                |
| 0022754        | 011840     | E F JOHNSON COMPANY       | 4026-012260-8003-000-000- | 11/03/2021        | 2021/11      | 6,002,271.30  |                | RADIO PROJECT                |
| 0022754        | 011840     | E F JOHNSON COMPANY       | 4026-012260-8003-000-000- | 11/03/2021        | 2021/11      | 4,001,494.20  |                | RADIO PROJECT                |
| 0022754        | 011840     | E F JOHNSON COMPANY       | 4026-012260-8003-000-000- | 11/03/2021        | 2021/11      | 2,000,741.10  |                | RADIO PROJECT                |
| 0022754        | 011840     | E F JOHNSON COMPANY       | 4026-012260-8003-000-000- | 11/03/2021        | 2021/11      | 2,000,741.10  |                | RADIO PROJECT                |
| 0022754        | 011840     | E F JOHNSON COMPANY       | 4026-012260-8003-000-000- | 11/03/2021        | 2021/11      | 2,000,741.10  |                | RADIO PROJECT                |
| 0022754        | 011840     | E F JOHNSON COMPANY       | 4026-012260-8003-000-000- | 3/23/2023         | 2023/03      | 1,000,000.00- |                |                              |
| 0022754        | 011840     | E F JOHNSON COMPANY       | 4026-012260-8003-000-000- | 5/10/2023         | 2023/05      | 1,000,741.10- |                |                              |
| 0022754        | 011840     | E F JOHNSON COMPANY       | 4026-012260-8003-000-000- | 12/21/2023        | 2023/12      | 6,002,271.30- |                |                              |
| 0022754        | 011840     | E F JOHNSON COMPANY       | 4026-012260-8003-000-000- | 2/06/2025         | 2025/02      | 2,000,747.10- | 8,002,970.40   |                              |
|                |            |                           |                           |                   |              |               | -----          |                              |
| 0023043        | 012467     | ENGINEERED TOWER SOLUTION | 4026-012260-8003-000-000- | 9/25/2023         | 2023/09      | 180,000.00    |                | NEW BUILD EMERGENCY          |
| 0023043        | 012467     | ENGINEERED TOWER SOLUTION | 4026-012260-8003-000-000- | 11/09/2023        | 2023/11      | 8,000.00-     |                |                              |
| 0023043        | 012467     | ENGINEERED TOWER SOLUTION | 4026-012260-8003-000-000- | 11/09/2023        | 2023/11      | 4,000.00-     |                |                              |
| 0023043        | 012467     | ENGINEERED TOWER SOLUTION | 4026-012260-8003-000-000- | 1/09/2024         | 2024/01      | 7,500.00-     |                |                              |
| 0023043        | 012467     | ENGINEERED TOWER SOLUTION | 4026-012260-8003-000-000- | 1/24/2024         | 2024/01      | 4,000.00-     |                |                              |
| 0023043        | 012467     | ENGINEERED TOWER SOLUTION | 4026-012260-8003-000-000- | 2/08/2024         | 2024/02      | 7,750.00-     |                |                              |
| 0023043        | 012467     | ENGINEERED TOWER SOLUTION | 4026-012260-8003-000-000- | 2/08/2024         | 2024/02      | 4,250.00-     |                |                              |
| 0023043        | 012467     | ENGINEERED TOWER SOLUTION | 4026-012260-8003-000-000- | 5/23/2024         | 2024/05      | 4,000.00-     |                |                              |
| 0023043        | 012467     | ENGINEERED TOWER SOLUTION | 4026-012260-8003-000-000- | 6/11/2024         | 2024/06      | 8,000.00-     |                |                              |
| 0023043        | 012467     | ENGINEERED TOWER SOLUTION | 4026-012260-8003-000-000- | 6/11/2024         | 2024/06      | 8,000.00-     |                |                              |
| 0023043        | 012467     | ENGINEERED TOWER SOLUTION | 4026-012260-8003-000-000- | 7/11/2024         | 2024/06      | 4,000.00-     |                |                              |
| 0023043        | 012467     | ENGINEERED TOWER SOLUTION | 4026-012260-8003-000-000- | 8/12/2024         | 2024/08      | 500.00-       |                |                              |
| 0023043        | 012467     | ENGINEERED TOWER SOLUTION | 4026-012260-8003-000-000- | 1/10/2025         | 2025/01      | 7,500.00-     |                |                              |
| 0023043        | 012467     | ENGINEERED TOWER SOLUTION | 4026-012260-8003-000-000- | 1/23/2025         | 2025/01      | 2,500.00-     |                |                              |
| 0023043        | 012467     | ENGINEERED TOWER SOLUTION | 4026-012260-8003-000-000- | 2/06/2025         | 2025/02      | 2,500.00-     |                |                              |
| 0023043        | 012467     | ENGINEERED TOWER SOLUTION | 4026-012260-8003-000-000- | 6/24/2025         | 2025/06      | 11,250.00-    | 96,250.00      |                              |
|                |            |                           |                           |                   |              |               | -----          |                              |
| 0023271        | 005969     | EK CONNECTED SOLUTIONS    | 4026-012260-8003-000-000- | 1/21/2025         | 2025/01      | 9,930.00      |                | COMMUNICATION TOWER SECURITY |
| 0023271        | 005969     | EK CONNECTED SOLUTIONS    | 4026-012260-8003-000-000- | 6/18/2025         | 2025/06      | 6,017.27-     | 3,912.73       |                              |
|                |            |                           |                           |                   |              |               | -----          |                              |
| 0023318        | 004285     | MARSH & LEBGE LAND        | 4026-012260-8003-000-000- | 6/10/2025         | 2025/06      | 9,500.00      |                | BOUNDARY SURVEY              |
| 0023318        | 004285     | MARSH & LEBGE LAND        | 4026-012260-8003-000-000- | 6/10/2025         | 2025/06      | 3,200.00      |                | 2-ACRE LOT SURVEY            |
| 0023318        | 004285     | MARSH & LEBGE LAND        | 4026-012260-8003-000-000- | 6/10/2025         | 2025/06      | 3,400.00      | 16,100.00      | EASEMENT SURVEY              |
|                |            |                           |                           |                   |              |               | -----          |                              |
|                |            |                           |                           | DEPARTMENT TOTAL- |              |               | -----          |                              |
|                |            |                           |                           |                   |              |               | 8,119,233.13 * |                              |
|                |            |                           |                           | FUND TOTAL-       |              |               | -----          |                              |

8,119,233.13 \*

|                   |        |                           |                           |            |         |               |                |                               |
|-------------------|--------|---------------------------|---------------------------|------------|---------|---------------|----------------|-------------------------------|
| 0023008           | 006204 | W-L CONSTRUCTION & PAVING | 4027-012270-5413-000-006- | 6/30/2023  | 2023/06 | 2,870,106.64  |                | RENAISSANCE DRIVE EXTENSION   |
| 0023008           | 006204 | W-L CONSTRUCTION & PAVING | 4027-012270-5413-000-006- | 9/07/2023  | 2023/09 | 197,971.50-   |                |                               |
| 0023008           | 006204 | W-L CONSTRUCTION & PAVING | 4027-012270-5413-000-006- | 10/10/2023 | 2023/10 | 300,825.60-   |                |                               |
| 0023008           | 006204 | W-L CONSTRUCTION & PAVING | 4027-012270-5413-000-006- | 11/13/2023 | 2023/11 | 93,791.74     |                | CHANGE ORDER #1               |
| 0023008           | 006204 | W-L CONSTRUCTION & PAVING | 4027-012270-5413-000-006- | 1/24/2024  | 2024/01 | 24,657.24     |                | CHANGE ORDER #2 DATED 1/22/24 |
| 0023008           | 006204 | W-L CONSTRUCTION & PAVING | 4027-012270-5413-000-006- | 2/08/2024  | 2024/02 | 324,908.80-   |                |                               |
| 0023008           | 006204 | W-L CONSTRUCTION & PAVING | 4027-012270-5413-000-006- | 2/08/2024  | 2024/02 | 340,397.60-   |                |                               |
| 0023008           | 006204 | W-L CONSTRUCTION & PAVING | 4027-012270-5413-000-006- | 2/08/2024  | 2024/02 | 285,315.40-   |                |                               |
| 0023008           | 006204 | W-L CONSTRUCTION & PAVING | 4027-012270-5413-000-006- | 2/08/2024  | 2024/02 | 40,082.80-    |                |                               |
| 0023008           | 006204 | W-L CONSTRUCTION & PAVING | 4027-012270-5413-000-006- | 4/10/2024  | 2024/04 | 209,994.60-   |                |                               |
| 0023008           | 006204 | W-L CONSTRUCTION & PAVING | 4027-012270-5413-000-006- | 6/21/2024  | 2024/06 | 162,420.38-   |                |                               |
| 0023008           | 006204 | W-L CONSTRUCTION & PAVING | 4027-012270-5413-000-006- | 7/18/2024  | 2024/07 | 3,205.40      |                | CHANGE ORDER #3               |
| 0023008           | 006204 | W-L CONSTRUCTION & PAVING | 4027-012270-5413-000-006- | 7/25/2024  | 2024/06 | 361,877.55-   |                |                               |
| 0023008           | 006204 | W-L CONSTRUCTION & PAVING | 4027-012270-5413-000-006- | 7/25/2024  | 2024/06 | 289,832.09-   |                |                               |
| 0023008           | 006204 | W-L CONSTRUCTION & PAVING | 4027-012270-5413-000-006- | 10/15/2024 | 2024/10 | 464,788.65    |                | CHANGE ORDER #4               |
| 0023008           | 006204 | W-L CONSTRUCTION & PAVING | 4027-012270-5413-000-006- | 10/24/2024 | 2024/10 | 522,826.16-   |                |                               |
| 0023008           | 006204 | W-L CONSTRUCTION & PAVING | 4027-012270-5413-000-006- | 1/10/2025  | 2025/01 | 58,225.70-    | 361,871.49     |                               |
|                   |        |                           |                           |            |         |               | -----          |                               |
| 0023200           | 004658 | TREASURER OF VIRGINIA     | 4027-012270-5413-000-011- | 8/22/2024  | 2024/08 | 2,201,639.00  | 2,201,639.00   | RED BUD RD REALIGNMENT        |
|                   |        |                           |                           |            |         |               | -----          |                               |
| 0022877           | 006523 | ZMM ARCHITECTS AND ENGINE | 4027-012270-5413-000-015- | 8/29/2022  | 2022/08 | 3,000.00      |                | ROUTE 522/GAINESBORO ROAD     |
| 0022877           | 006523 | ZMM ARCHITECTS AND ENGINE | 4027-012270-5413-000-015- | 8/29/2022  | 2022/08 | 72,000.00     |                | 522/GAINESBORO ROAD --        |
| 0022877           | 006523 | ZMM ARCHITECTS AND ENGINE | 4027-012270-5413-000-015- | 9/07/2022  | 2022/09 | .00           |                | ROUTE 522/GAINESBORO ROAD --  |
| 0022877           | 006523 | ZMM ARCHITECTS AND ENGINE | 4027-012270-5413-000-015- | 9/21/2022  | 2022/09 | 3,000.00-     |                |                               |
| 0022877           | 006523 | ZMM ARCHITECTS AND ENGINE | 4027-012270-5413-000-015- | 2/06/2023  | 2023/02 | 2,000.00-     |                |                               |
| 0022877           | 006523 | ZMM ARCHITECTS AND ENGINE | 4027-012270-5413-000-015- | 2/06/2023  | 2023/02 | 8,000.00-     |                |                               |
| 0022877           | 006523 | ZMM ARCHITECTS AND ENGINE | 4027-012270-5413-000-015- | 2/06/2023  | 2023/02 | 5,000.00-     |                |                               |
| 0022877           | 006523 | ZMM ARCHITECTS AND ENGINE | 4027-012270-5413-000-015- | 2/23/2023  | 2023/02 | 1,000.00-     |                |                               |
| 0022877           | 006523 | ZMM ARCHITECTS AND ENGINE | 4027-012270-5413-000-015- | 6/23/2023  | 2023/06 | 3,000.00-     |                |                               |
| 0022877           | 006523 | ZMM ARCHITECTS AND ENGINE | 4027-012270-5413-000-015- | 8/26/2024  | 2024/08 | 1,000.00-     |                |                               |
| 0022877           | 006523 | ZMM ARCHITECTS AND ENGINE | 4027-012270-5413-000-015- | 9/24/2024  | 2024/09 | 990.00-       |                |                               |
| 0022877           | 006523 | ZMM ARCHITECTS AND ENGINE | 4027-012270-5413-000-015- | 11/08/2024 | 2024/11 | 2,750.00-     |                |                               |
| 0022877           | 006523 | ZMM ARCHITECTS AND ENGINE | 4027-012270-5413-000-015- | 1/10/2025  | 2025/01 | 2,530.00-     |                |                               |
| 0022877           | 006523 | ZMM ARCHITECTS AND ENGINE | 4027-012270-5413-000-015- | 3/06/2025  | 2025/03 | 2,700.00-     |                |                               |
| 0022877           | 006523 | ZMM ARCHITECTS AND ENGINE | 4027-012270-5413-000-015- | 5/08/2025  | 2025/05 | 2,700.00-     | 40,330.00      |                               |
|                   |        |                           |                           |            |         |               | -----          |                               |
| DEPARTMENT TOTAL- |        |                           |                           |            |         |               | -----          |                               |
|                   |        |                           |                           |            |         |               | 2,603,840.49 * |                               |
|                   |        |                           |                           |            |         |               |                |                               |
| FUND TOTAL-       |        |                           |                           |            |         |               | -----          |                               |
|                   |        |                           |                           |            |         |               | 2,603,840.49 * |                               |
|                   |        |                           |                           |            |         |               |                |                               |
| 0023080           | 003802 | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-041- | 12/07/2023 | 2023/12 | 284,000.00    |                | EA FOR NORTHSIDE PARCEL       |
| 0023080           | 003802 | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-041- | 12/21/2023 | 2023/12 | 28,400.00-    |                |                               |
| 0023080           | 003802 | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-041- | 12/21/2023 | 2023/12 | 28,400.00-    |                |                               |
| 0023080           | 003802 | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-041- | 1/24/2024  | 2024/01 | 28,400.00-    |                |                               |
| 0023080           | 003802 | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-041- | 2/22/2024  | 2024/02 | 28,400.00-    |                |                               |
| 0023080           | 003802 | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-041- | 3/20/2024  | 2024/03 | 28,400.00-    |                |                               |
| 0023080           | 003802 | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-041- | 4/23/2024  | 2024/04 | 28,400.00-    |                |                               |
| 0023080           | 003802 | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-041- | 5/23/2024  | 2024/05 | 28,400.00-    |                |                               |
| 0023080           | 003802 | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-041- | 6/21/2024  | 2024/06 | 28,400.00-    |                |                               |
| 0023080           | 003802 | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-041- | 7/25/2024  | 2024/06 | 14,200.00-    |                |                               |
| 0023080           | 003802 | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-041- | 8/26/2024  | 2024/08 | 11,360.00-    | 31,240.00      |                               |
|                   |        |                           |                           |            |         |               | -----          |                               |
| 0023077           | 006204 | W-L CONSTRUCTION & PAVING | 4085-081030-8801-000-075- | 12/07/2023 | 2023/12 | 4,984,235.00  |                | RECONSTRUCT TERMINAL APRON    |
| 0023077           | 006204 | W-L CONSTRUCTION & PAVING | 4085-081030-8801-000-075- | 7/25/2024  | 2024/06 | 783,971.35-   |                |                               |
| 0023077           | 006204 | W-L CONSTRUCTION & PAVING | 4085-081030-8801-000-075- | 9/10/2024  | 2024/09 | 200,849.00-   |                |                               |
| 0023077           | 006204 | W-L CONSTRUCTION & PAVING | 4085-081030-8801-000-075- | 9/10/2024  | 2024/09 | 1,077,844.92- |                |                               |

|         |           |                           |                           |                      |         |               |                 |           |                              |  |
|---------|-----------|---------------------------|---------------------------|----------------------|---------|---------------|-----------------|-----------|------------------------------|--|
| AP250   | 8/19/2025 | COUNTY OF FREDERICK VA.   |                           | OPEN PURCHASE ORDERS |         | * OPEN *      |                 | PAGE 9    |                              |  |
| PERIOD- | - 2025/06 |                           |                           |                      |         |               |                 |           |                              |  |
| PO#     | VEND#     | NAME                      | FUND-DEPT-LOC-ACCT        | DATE                 |         | \$ AMOUNT \$  |                 | APPRVD BY | PO Description               |  |
| ---     | -----     | ----                      | -----                     | ----                 |         | -----         | -----           |           | -----                        |  |
| 0023077 | 006204    | W-L CONSTRUCTION & PAVING | 4085-081030-8801-000-075- | 10/09/2024           | 2024/10 | 865,146.28-   |                 |           |                              |  |
| 0023077 | 006204    | W-L CONSTRUCTION & PAVING | 4085-081030-8801-000-075- | 12/05/2024           | 2024/12 | 1,416,118.95- | 640,304.50      |           |                              |  |
|         |           |                           |                           |                      |         |               | -----           |           |                              |  |
| 0023078 | 003802    | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-075- | 12/07/2023           | 2023/12 | 590,000.00    |                 |           | CONSTRUCTION ADMINISTRATION  |  |
| 0023078 | 003802    | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-075- | 12/21/2023           | 2023/12 | 19,859.67-    |                 |           |                              |  |
| 0023078 | 003802    | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-075- | 1/24/2024            | 2024/01 | 7,537.73-     |                 |           |                              |  |
| 0023078 | 003802    | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-075- | 2/22/2024            | 2024/02 | 9,056.64-     |                 |           |                              |  |
| 0023078 | 003802    | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-075- | 3/20/2024            | 2024/03 | 7,396.21-     |                 |           |                              |  |
| 0023078 | 003802    | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-075- | 4/23/2024            | 2024/04 | 14,542.62-    |                 |           |                              |  |
| 0023078 | 003802    | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-075- | 5/23/2024            | 2024/05 | 13,900.21-    |                 |           |                              |  |
| 0023078 | 003802    | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-075- | 6/21/2024            | 2024/06 | 47,560.75-    |                 |           |                              |  |
| 0023078 | 003802    | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-075- | 7/25/2024            | 2024/06 | 74,112.18-    |                 |           |                              |  |
| 0023078 | 003802    | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-075- | 8/26/2024            | 2024/08 | 75,682.35-    |                 |           |                              |  |
| 0023078 | 003802    | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-075- | 9/10/2024            | 2024/09 | 70,604.64-    |                 |           |                              |  |
| 0023078 | 003802    | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-075- | 10/24/2024           | 2024/10 | 79,480.77-    |                 |           |                              |  |
| 0023078 | 003802    | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-075- | 11/08/2024           | 2024/11 | 80,266.33-    |                 |           |                              |  |
| 0023078 | 003802    | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-075- | 12/20/2024           | 2024/12 | 16,395.50-    |                 |           |                              |  |
| 0023078 | 003802    | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-075- | 12/20/2024           | 2024/12 | 54,000.00     |                 |           | PROJECT TIME OVERAGES        |  |
| 0023078 | 003802    | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-075- | 1/23/2025            | 2025/01 | 3,339.75-     |                 |           |                              |  |
| 0023078 | 003802    | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-075- | 2/21/2025            | 2025/02 | 41,194.73-    |                 |           |                              |  |
| 0023078 | 003802    | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-075- | 4/23/2025            | 2025/04 | 5,500.00-     |                 |           |                              |  |
| 0023078 | 003802    | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-075- | 6/24/2025            | 2025/06 | 19,995.23-    |                 |           |                              |  |
| 0023078 | 003802    | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-075- | 7/21/2025            | 2025/06 | 2,657.95-     | 54,916.74       |           |                              |  |
|         |           |                           |                           |                      |         |               | -----           |           |                              |  |
| 0023231 | 003802    | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-078- | 10/15/2024           | 2024/10 | 565,000.00    |                 |           | CONSTRUCTION ADMIN COSTS     |  |
| 0023231 | 003802    | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-078- | 11/08/2024           | 2024/11 | 22,394.50-    |                 |           |                              |  |
| 0023231 | 003802    | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-078- | 12/20/2024           | 2024/12 | 2,231.50-     |                 |           |                              |  |
| 0023231 | 003802    | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-078- | 1/23/2025            | 2025/01 | 5,183.97-     |                 |           |                              |  |
| 0023231 | 003802    | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-078- | 2/21/2025            | 2025/02 | 8,051.76-     |                 |           |                              |  |
| 0023231 | 003802    | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-078- | 3/20/2025            | 2025/03 | 5,219.92-     |                 |           |                              |  |
| 0023231 | 003802    | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-078- | 4/23/2025            | 2025/04 | 15,869.91-    |                 |           |                              |  |
| 0023231 | 003802    | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-078- | 5/19/2025            | 2025/05 | 21,336.01-    |                 |           |                              |  |
| 0023231 | 003802    | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-078- | 6/24/2025            | 2025/06 | 56,445.68-    |                 |           |                              |  |
| 0023231 | 003802    | DELTA AIRPORT CONSULTANTS | 4085-081030-8801-000-078- | 7/21/2025            | 2025/06 | 52,918.62-    | 375,348.13      |           |                              |  |
|         |           |                           |                           |                      |         |               | -----           |           |                              |  |
| 0023262 | 007652    | CHEMING CONTRACTING CORPO | 4085-081030-8801-000-078- | 12/30/2024           | 2024/12 | 4,303,645.00  |                 |           | CONSTRUCTION COSTS FOR TWY A |  |
| 0023262 | 007652    | CHEMING CONTRACTING CORPO | 4085-081030-8801-000-078- | 7/21/2025            | 2025/06 | 205,231.35-   |                 |           |                              |  |
| 0023262 | 007652    | CHEMING CONTRACTING CORPO | 4085-081030-8801-000-078- | 7/21/2025            | 2025/06 | 409,592.50-   | 3,688,821.15    |           |                              |  |
|         |           |                           |                           |                      |         |               | -----           |           |                              |  |
|         |           |                           | DEPARTMENT TOTAL-         |                      |         |               | -----           |           |                              |  |
|         |           |                           |                           |                      |         |               | 4,790,630.52 *  |           |                              |  |
|         |           |                           |                           |                      |         |               |                 |           |                              |  |
|         |           |                           | FUND TOTAL-               |                      |         |               | -----           |           |                              |  |
|         |           |                           |                           |                      |         |               | 4,790,630.52 *  |           |                              |  |
|         |           |                           |                           |                      |         |               | -----           |           |                              |  |
|         |           |                           |                           |                      |         |               | 18,597,794.19 * |           |                              |  |



Finance Committee

Agenda Item Detail

Meeting Date: October 15, 2025

Agenda Section: Items For Information Only

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**Title:** The Finance Director provides monthly financial statements for September 2025.

**Attachments:**

[202509 Fund 10.pdf](#)

[202509 Fund 11.pdf](#)

[202509 Fund 12.pdf](#)



County of Frederick  
Fund 10 General Fund  
Balance Sheet  
September 30, 2025

|                                       | FY26<br>9/30/2025     | FY25<br>9/30/2024     | Increase<br>(Decrease) |                          |
|---------------------------------------|-----------------------|-----------------------|------------------------|--------------------------|
| <b>ASSETS</b>                         |                       |                       |                        |                          |
| Cash and Cash Equivalents             | \$ 84,184,922         | \$ 76,386,689         | \$ 7,798,233           | <b>*A</b>                |
| Petty Cash                            | 1,555                 | 1,555                 | -                      |                          |
| Receivables:                          |                       |                       |                        |                          |
| Receivable Arrears Pay Deferred       | 280,672               | 302,620               | (21,948)               |                          |
| Taxes, Commonwealth, Reimb. P/P       | 84,369,106            | 78,344,557            | 6,024,548              |                          |
| Streetlights                          | 11,780                | 12,146                | (367)                  |                          |
| Miscellaneous Charges                 | 37,522                | 21,896                | 15,626                 |                          |
| Prepaid Postage                       | 123                   | 556                   | (433)                  |                          |
| GL controls (est. rev / est. exp)     | (8,952,106)           | (22,315,349)          | 13,363,243             | <b>(1) Attached</b>      |
| <b>TOTAL ASSETS</b>                   | <b>\$ 159,933,573</b> | <b>\$ 132,754,670</b> | <b>\$ 27,178,903</b>   |                          |
| <b>LIABILITIES</b>                    |                       |                       |                        |                          |
| Accrued Wages Payable                 | \$ 2,020,222          | \$ 1,940,781          | \$ 79,441              |                          |
| Performance Bonds Payable             | 1,546,268             | 1,227,185             | 319,084                |                          |
| Taxes Collected in Advance            | 214,241               | 224,362               | (10,121)               |                          |
| Deferred Revenue                      | 84,435,200            | 78,251,694            | 6,183,506              | <b>*B</b>                |
| <b>TOTAL LIABILITIES</b>              | <b>\$ 88,215,932</b>  | <b>\$ 81,644,022</b>  | <b>\$ 6,571,909</b>    |                          |
| <b>EQUITY</b>                         |                       |                       |                        |                          |
| Fund Balance                          |                       |                       |                        |                          |
| Reserved:                             |                       |                       |                        |                          |
| Encumbrance General Fund              | \$ 2,944,233          | \$ 5,804,424          | \$ (2,860,191)         | <b>(2) Attached</b>      |
| Conservation Easement                 | 4,980                 | 4,980                 | -                      |                          |
| Peg Grant                             | 135,231               | 374,677               | (239,446)              |                          |
| Prepaid Items                         | 950                   | 950                   | -                      |                          |
| Advances                              | 657,083               | 657,083               | -                      |                          |
| Opoid Settlement                      | 1,029,874             | 914,016               | 115,858                |                          |
| Courthouse Fees                       | 650,239               | 807,360               | (157,122)              |                          |
| Animal Shelter                        | 1,509,447             | 1,557,688             | (48,241)               |                          |
| Sheriff's Reserve                     | 1,000                 | 1,000                 | -                      |                          |
| Proffers                              | 10,253,561            | 11,841,167            | (1,587,606)            | <b>*C / (3) Attached</b> |
| Parks Reserve                         | 153,000               | 206,919               | (53,919)               |                          |
| E-Summons Funds                       | 228,228               | 214,676               | 13,551                 |                          |
| Undesignated Adjusted Fund Balance    | 54,149,816            | 28,925,707            | 25,224,109             | <b>(4) Attached</b>      |
| <b>TOTAL EQUITY</b>                   | <b>\$ 71,717,641</b>  | <b>\$ 51,310,648</b>  | <b>\$ 20,406,994</b>   |                          |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b>\$ 159,933,573</b> | <b>\$ 132,954,670</b> | <b>\$ 26,978,903</b>   |                          |

**NOTES:**

**\*A** Cash increase can primarily be attributed to the decrease in operating transfers. (Refer to the Comparative Statement of Revenue, Expenditures, and Changes in Fund Balance).

**\*B** Deferred revenue includes taxes receivable, street lights, miscellaneous charges, dog tags, and motor vehicle registration fees.

**\*C** Current year proffer revenues are posted to the proffer reserve at year end. See NOTE (5) of the General Fund Comparative Statement for the proffers collected YTD that are not included in this proffer reserved fund balance total.

(1)

| <b>GL Controls</b>              | <b>FY26</b>           | <b>FY25</b>            | <b>Inc/(Decrease)</b> |
|---------------------------------|-----------------------|------------------------|-----------------------|
| Estimated Revenue               | \$ 264,493,515        | \$ 250,876,867         | \$ 13,616,648         |
| Appropriations                  | (137,811,670)         | (144,797,377)          | 6,985,707             |
| Est. Transfers to Other Funds   | (142,533,960)         | (139,871,320)          | (2,662,640)           |
| Est. Transfers From Other Funds | 3,955,775             | 5,672,056              | (1,716,281)           |
| Encumbrances                    | 2,944,233             | 5,804,424              | (2,860,191)           |
| <b>Total</b>                    | <b>\$ (8,952,106)</b> | <b>\$ (22,315,349)</b> | <b>\$ 13,363,243</b>  |

(2)

**Open Purchase Order Balances**

|                                     |                     |   |
|-------------------------------------|---------------------|---|
| <b>Animal Shelter</b>               | \$ 154,416          | Rooftop Gas Heating Unit                                |
| <b>County Office Buildings</b>      | 7,021               | Replacement HVAC Control System PSB                     |
|                                     | 154,434             | (1) 30 Ton Trane Roof Top Unit Installed PSB            |
|                                     | 17,494              | Replace Flooring Public Safety Building                 |
|                                     | 28,800              | Replace Bathroom Fixtures Smithfield Avenue             |
|                                     | 135,983             | RTU Replacement CAB                                     |
|                                     | 274,468             | RTU Replacement PSB                                     |
| <b>Fire and Rescue</b>              | 8,871               | Uniforms  |
|                                     | 13,647              | Loose Fire Equipment for Apparatus                      |
|                                     | 20,785              | Pierce Enforcer Fire Engine                             |
|                                     | 32,759              | Emergency Equipment                                     |
| <b>Inspections</b>                  | 37,072              | 2026 Chevy Colorado                                     |
| <b>IT</b>                           | 70,200              | Phone Upgrade & Replacement                             |
| <b>Parks and Recreation</b>         | 28,660              | Uniforms, Staff Shirts, Event Shirts                    |
|                                     | 9,852               | Clearbrook Park Asphalt Path Paving                     |
|                                     | 24,000              | Geotechnical Testing Abrams Creek Trail                 |
|                                     | 227,607             | Clearbrook Sprayground Installation                     |
|                                     | 255,713             | Sprayground Equipment Clearbrook Park                   |
|                                     | 26,000              | Clearbrook Splashpad Power Installation                 |
|                                     | 46,810              | Clearbrook Underground Electric Service Extension       |
|                                     | 27,250              | Reservoir Tank for Clearbrook Sprayground               |
|                                     | 17,899              | Clearbrook Park New Asphalt Path Paving                 |
|                                     | 53,950              | Clearbrook Park Parking Expansion                       |
|                                     | 107,422             | Asphalt Sherando Park Abex, Lions & Gazabo Parking Lots |
|                                     | 51,215              | Sherando Park Parking Expansion                         |
| <b>Public Safety Communications</b> | 13,500              | Generator Replacement North Mountain Tower Site         |
| <b>Sheriff</b>                      | 50,535              | Ammunition  |
|                                     | 624,499             | (23) Vehicles Upfitting                                 |
|                                     | 62,236              | Ballistic Vests, Carriers, Holders, and Cases           |
|                                     | 48,079              | Uniforms  |
|                                     | 310,000             | Ford F550 Search and Rescue Vehicle                     |
|                                     | 3,056               | Radio Parts Needed For Upfitting                        |
| <b>Total</b>                        | <b>\$ 2,944,233</b> |   |

(3)

| <b>Proffer Reserve Balances</b> | <b>SCHOOLS</b> | <b>PARKS</b> | <b>FIRE &amp; RESCUE</b>             | <b>OTHER</b> | <b>TOTAL</b>  |
|---------------------------------|----------------|--------------|--------------------------------------|--------------|---------------|
|                                 | \$ 3,539,860   | 792,910      | 928,494                              | 4,992,297    | \$ 10,253,561 |
|                                 |                |              | <b>Administration</b>                | \$ 268,366   |               |
|                                 |                |              | <b>Bridges</b>                       | 17,014       |               |
|                                 |                |              | <b>Historic Preservation</b>         | 129,000      |               |
|                                 |                |              | <b>Library</b>                       | 570,075      |               |
|                                 |                |              | <b>Sheriff</b>                       | 168,196      |               |
|                                 |                |              | <b>Solid Waste</b>                   | 12,000       |               |
|                                 |                |              | <b>Stop Lights</b>                   | 52,445       |               |
|                                 |                |              | <b>Road Imp &amp; Transportation</b> | 3,775,201    |               |
|                                 |                |              | <b>Total Other</b>                   | \$ 4,992,297 |               |

Current year proffer revenues are posted to the proffer reserve at year end. See NOTE (5) of the General Fund Comparative Statement for the proffers collected YTD that are not included in these balances.

(4)

| <b>Fund Balance Adjusted Summary</b> | <b>FY26</b>          | <b>FY25</b>          | <b>Inc/(Decrease)</b> |
|--------------------------------------|----------------------|----------------------|-----------------------|
| Balance per GL                       | \$ 63,469,447        | \$ 51,023,012        | \$ 12,446,435         |
| Revenue                              | 29,698,130           | 30,011,433           | \$ (313,303)          |
| Expenditures                         | (37,363,636)         | (30,186,523)         | \$ (7,177,113)        |
| Transfers                            | (1,654,125)          | (21,922,215)         | 20,268,090 *          |
| <b>Adjusted Balance</b>              | <b>\$ 54,149,816</b> | <b>\$ 28,925,707</b> | <b>\$ 25,224,109</b>  |

\* See NOTE (9) of the General Fund Comparative Statement for transfers detail.

County of Frederick  
FUND 10 GENERAL FUND  
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance  
September 30, 2025

|   | Appropriated          | FY26<br>9/30/2025<br>Actual | FY25<br>9/30/24<br>Actual | YTD<br>Actual<br>Variance |     |
|---|-----------------------|-----------------------------|---------------------------|---------------------------|-----|
| <b>REVENUES</b>   |                       |                             |                           |                           |     |
| General Property Taxes  | \$ 176,225,816        | \$ 9,152,008                | \$ 7,558,039              | \$ 1,593,969              | (1) |
| Other Local Taxes   | 56,564,743            | 5,688,281                   | 5,414,096                 | 274,185                   | (2) |
| Permits & Privilege Fees  | 2,808,500             | 627,177                     | 655,155                   | (27,979)                  | (3) |
| Revenue from use of money and property  | 4,377,545             | 2,319,886                   | 2,773,410                 | (453,524)                 | (4) |
| Charges for Services  | 4,418,024             | 956,022                     | 930,823                   | 25,199                    |     |
| Miscellaneous   | 516,182               | 312,076                     | 436,560                   | (124,483)                 |     |
| Recovered Costs   | 2,106,026             | 306,143                     | 413,621                   | (107,478)                 | (5) |
| Proffers  | -                     | 402,271                     | 933,849                   | (531,578)                 | (5) |
| Intergovernmental:  |                       |                             |                           |                           |     |
| Commonwealth  | 17,132,677            | 5,838,255                   | 5,213,136                 | 625,119                   | (6) |
| Federal   | 344,002               | 140,237                     | 7,438                     | 132,799                   | (7) |
| Transferred from County Capital   | 3,955,775             | 3,955,775                   | 5,672,056                 | (1,716,281)               |     |
| Transfer from EMS Revenue Recovery Fund   | -                     | -                           | 3,250                     | (3,250)                   |     |
| <b>TOTAL REVENUES</b>   | <b>\$ 268,449,290</b> | <b>\$ 29,698,130</b>        | <b>\$ 30,011,433</b>      | <b>\$ (313,303)</b>       |     |
| <b>EXPENDITURES</b>   |                       |                             |                           |                           |     |
| General Administration  | \$ 20,266,908         | \$ 7,754,258                | \$ 7,010,037              | \$ 744,220                |     |
| Judicial Administration   | 4,181,744             | 913,352                     | 885,885                   | 27,466                    |     |
| Public Safety   | 69,155,718            | 15,731,507                  | 14,096,264                | 1,635,243                 |     |
| Public Works  | 9,360,734             | 1,479,141                   | 1,839,275                 | (360,135)                 |     |
| Health and Welfare  | 14,613,324            | 2,766,270                   | 2,686,584                 | 79,685                    |     |
| Education   | 91,983                | 22,996                      | -                         | 22,996                    |     |
| Parks, Recreation, Culture  | 13,963,672            | 3,197,305                   | 3,187,587                 | 9,718                     |     |
| Community Development   | 8,044,374             | 5,498,809                   | 480,890                   | 5,017,918                 |     |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 139,678,458</b> | <b>\$ 37,363,636</b>        | <b>\$ 30,186,523</b>      | <b>\$ 7,177,113</b>       | (8) |
| <b>OTHER FINANCING SOURCES (USES)</b>   |                       |                             |                           |                           |     |
| Operating transfers from / to   | 140,667,172           | 1,654,125                   | 21,922,215                | (20,268,090)              | (9) |
| <b>Excess (deficiency) of revenues &amp; other sources<br/>over expenditures &amp; other uses</b> | <b>(11,896,339)</b>   | <b>(9,319,631)</b>          | <b>(22,097,305)</b>       | <b>12,777,674</b>         |     |
| <b>Fund Balance per General Ledger</b>  |                       | <b>63,469,447</b>           | <b>51,023,012</b>         | <b>12,446,435</b>         |     |
| <b>Fund Balance Adjusted To Reflect<br/>Income Statement 9/30/25</b>                              |                       | <b>\$ 54,149,816</b>        | <b>\$ 28,925,707</b>      | <b>\$ 25,224,109</b>      | *   |

\* See NOTE (4) of the General Fund Balance Sheet.

(1)

| <b>General Property Taxes</b>        | <b>FY26</b>         | <b>FY25</b>         | <b>Increase/(Decrease)</b> |
|--------------------------------------|---------------------|---------------------|----------------------------|
| Real Estate Taxes                    | \$ 3,162,028        | \$ 2,612,027        | \$ 550,001                 |
| Public Services                      | 17,517              | 16                  | 17,500                     |
| Personal Property                    | 5,679,459           | 4,661,324           | 1,018,135                  |
| Penalties and Interest               | 264,443             | 224,054             | 40,389                     |
| Credit Card Chgs./Delinq.Advertising | (34,239)            | (29,065)            | (5,174)                    |
| Adm.Fees For Liens & Distress        | 62,800              | 89,683              | (26,882)                   |
| <b>Total</b>                         | <b>\$ 9,152,008</b> | <b>\$ 7,558,039</b> | <b>\$ 1,593,969</b>        |

(2)

| <b>Other Local Taxes</b>    | <b>FY26</b>         | <b>FY25</b>         | <b>Increase/(Decrease)</b> |
|-----------------------------|---------------------|---------------------|----------------------------|
| Local Sales and Use Tax     | \$ 1,913,935        | \$ 1,975,294        | \$ (61,360)                |
| Communications Sales Tax    | 75,653              | 75,857              | (204)                      |
| Utility Taxes               | 741,238             | 544,700             | 196,538                    |
| Business Licenses           | 882,663             | 810,600             | 72,063                     |
| Auto Rental Tax             | 44,627              | 49,975              | (5,348)                    |
| Motor Vehicle Licenses Fees | 79,602              | 93,094              | (13,492)                   |
| Recordation Taxes           | 686,865             | 627,924             | 58,942                     |
| Meals Tax                   | 1,073,302           | 1,015,528           | 57,774                     |
| Lodging Tax                 | 190,082             | 220,785             | (30,703)                   |
| Street Lights               | 195                 | 124                 | 71                         |
| Star Fort Fees              | 120                 | 215                 | (95)                       |
| <b>Total</b>                | <b>\$ 5,688,281</b> | <b>\$ 5,414,096</b> | <b>\$ 274,185</b>          |

(3)

| <b>Permits &amp; Privileges</b>  | <b>FY26</b>       | <b>FY25</b>       | <b>Increase/(Decrease)</b> |
|----------------------------------|-------------------|-------------------|----------------------------|
| Dog Licenses                     | \$ 4,661          | \$ 7,598          | \$ (2,937)                 |
| Land Use Application Fees        | 800               | 400               | 400                        |
| Transfer Fees                    | 962               | 923               | 40                         |
| Development Review Fees          | 139,565           | 120,419           | 19,146                     |
| Building Permits                 | 336,061           | 350,462           | (14,401)                   |
| 2% State Fees                    | 7,870             | 8,492             | (622)                      |
| Electrical Permits               | 26,896            | 47,722            | (20,826)                   |
| Plumbing Permits                 | 3,699             | 5,397             | (1,698)                    |
| Mechanical Permits               | 30,181            | 24,928            | 5,253                      |
| Sign Permits                     | 2,800             | 1,975             | 825                        |
| Blasting Permits                 | 600               | 800               | (200)                      |
| Land Disturbance Permits         | 70,132            | 84,241            | (14,109)                   |
| Septic Haulers Permit            | 1,200             | 200               | 1,000                      |
| Institutional Inspections Permit | 850               | 1,600             | (750)                      |
| Transfer Development Rights      | 900               | -                 | 900                        |
| <b>Total</b>                     | <b>\$ 627,177</b> | <b>\$ 655,155</b> | <b>\$ (27,979)</b>         |

(4)

| <b>Revenue from use of</b> | <b>FY26</b>         | <b>FY25</b>         | <b>Increase/(Decrease)</b> |
|----------------------------|---------------------|---------------------|----------------------------|
| Money                      | \$ 2,303,100        | \$ 2,749,978        | \$ (446,878)               |
| Property                   | 16,786              | 23,432              | (6,647)                    |
| <b>Total</b>               | <b>\$ 2,319,886</b> | <b>\$ 2,773,410</b> | <b>\$ (453,524)</b>        |

(5)

|                                      | FY26              | FY25                | Increase/(Decrease) |
|--------------------------------------|-------------------|---------------------|---------------------|
| <b>Recovered Costs</b>               |                   |                     |                     |
| Recovered Costs Treasurer            | \$ 816            | \$ 113,065          | \$ (112,249)        |
| Recovered Costs Social Services      | 37,016            | 25,723              | 11,293              |
| Recovered Costs IT-GIS               | -                 | 5,000               | (5,000)             |
| Recovered Cost Fire Companies        | 74,999            | 74,999              | -                   |
| Recovered Costs Sheriff              | 24,392            | 35,968              | (11,576)            |
| Recovered Cost FOIA                  | 1,041             | 228                 | 813                 |
| Reimbursement Circuit Court          | 2,034             | 2,201               | (167)               |
| Reimbursement Public Works           | -                 | 280                 | (280)               |
| Clarke County Container Fees         | 30,824            | 27,416              | 3,408               |
| City of Winchester Container Fees    | 17,190            | 15,512              | 1,678               |
| Refuse Disposal Fees                 | 44,436            | 35,360              | 9,076               |
| Recycling Revenue                    | 10,498            | 9,777               | 722                 |
| Restitution Sheriff                  | 1,000             | 672                 | 328                 |
| Container Fees Bowman Library        | 561               | 519                 | 42                  |
| Restitution Other                    | 3,874             | 1,705               | 2,169               |
| Reimb.of Expenses Gen.District Court | 6,756             | 6,794               | (38)                |
| Gasoline Tax Refund-VPA              | 4,444             | 8,398               | (3,954)             |
| Reimb.Task Force                     | 19,553            | 25,419              | (5,866)             |
| Comcast PEG Grant                    | 12,327            | 14,205              | (1,878)             |
| Fire School Programs                 | 3,250             | 4,500               | (1,250)             |
| Reimb.Teaching CPR-F&R               | -                 | 250                 | (250)               |
| Clerks Reimbursement to County       | 2,017             | 2,043               | (26)                |
| Reimb. Sheriff                       | 9,115             | 3,589               | 5,526               |
| <b>Subtotal Recovered Costs</b>      | <b>306,143</b>    | <b>413,621</b>      | <b>(107,478)</b>    |
| <b>Proffers</b>                      |                   |                     |                     |
| Proffers Other                       | -                 | 125,000             | (125,000)           |
| Proffer Snowden Bridge               | 296,371           | 221,591             | 74,780              |
| Proffer Madison Village              | 104,976           | -                   | 104,976             |
| Proffer Senseny Village              | -                 | 285,000             | (285,000)           |
| Proffer Winchester Landing           | -                 | 54,592              | (54,592)            |
| Proffer Abrams Chase                 | -                 | 3,835               | (3,835)             |
| Proffer Seasons at Middletown Place  | -                 | 243,831             | (243,831)           |
| Proffer Willow Run                   | 924               | -                   | 924                 |
| <b>Subtotal Proffers</b>             | <b>402,271</b>    | <b>933,849</b>      | <b>(531,578)</b>    |
| <b>Grand Total</b>                   | <b>\$ 708,414</b> | <b>\$ 1,347,470</b> | <b>\$ (639,056)</b> |

(6)

| <b>Commonwealth Revenue</b>         | <b>FY26</b>         | <b>FY25</b>         | <b>Increase/(Decrease)</b> |
|-------------------------------------|---------------------|---------------------|----------------------------|
| Motor Vehicle Carriers Tax          | \$ 46,598           | \$ 46,786           | \$ (188)                   |
| Mobile Home Titling Tax             | 41,406              | 41,078              | 328                        |
| P/P State Reimbursement             | 2,610,611           | 2,610,611           | (0)                        |
| Shared Expenses Comm.Atty.          | 126,748             | 123,141             | 3,607                      |
| Shared Expenses Sheriff             | 581,826             | 560,678             | 21,148                     |
| Shared Expenses Comm.of Rev.        | 50,292              | 50,290              | 2                          |
| Shared Expenses Treasurer           | 44,706              | 43,551              | 1,155                      |
| Shared Expenses Clerk               | 100,520             | 96,241              | 4,278                      |
| Public Assistance Grants            | 1,427,274           | 1,387,505           | 39,769                     |
| Emergency Services Fire Program     | 492,798             | -                   | 492,798 *                  |
| Other Revenue From The Commonwealth | 4,642               | 722                 | 3,919                      |
| Four-For-Life Funds                 | 103,710             | -                   | 103,710                    |
| DMV Grant Funding                   | 10,850              | 11,711              | (861)                      |
| State Grant Emergency Services      | 5,602               | -                   | 5,602                      |
| Sheriff's State Grants              | 297                 | 17,944              | (17,647)                   |
| Parks State Grants                  | 23,310              | 1,760               | 21,551                     |
| JJC Grant Juvenile Justice          | 32,090              | 32,090              | -                          |
| Rent/Lease Payments                 | 66,475              | 64,832              | 1,643                      |
| Wireless 911 Grant                  | 61,718              | 60,695              | 1,022                      |
| State Forfeited Asset Funds         | 5,139               | 6,606               | (1,467)                    |
| Victim Witness-Commonwealth Office  | -                   | 44,968              | (44,968)                   |
| State Funds Communications Center   | 1,645               | 11,926              | (10,281)                   |
| <b>Total</b>                        | <b>\$ 5,838,254</b> | <b>\$ 5,213,136</b> | <b>\$ 625,119</b>          |

\* Fire Program funds were not received until March in FY25.

(7)

| <b>Federal Revenue</b>         | <b>FY26</b>       | <b>FY25</b>     | <b>Increase/(Decrease)</b> |
|--------------------------------|-------------------|-----------------|----------------------------|
| Federal Forfeited Assets (DOJ) | \$ 131,581        | \$ 2,870        | \$ 128,711                 |
| Federal Funds Sheriff          | 8,655             | 4,568           | 4,088                      |
| <b>Total</b>                   | <b>\$ 140,237</b> | <b>\$ 7,438</b> | <b>\$ 132,799</b>          |

**(8)**

**Expenditures Increased \$7.2 Million**

General Administration

Increased \$744,220 and includes CSA contribution increase for \$468,199.

Public Safety

Increased \$1.6 million and includes a \$274,594 increase in salaries and benefits for the Sheriff's department and \$615,001 for Fire and Rescue.

Community Development

Increased \$5 million and includes \$5million EDA incentive to Clasen Chocolate.

**(9)**

**Transfers Decreased \$20 Million**

|  | <b>FY26</b>         | <b>FY25</b>          | <b>Increase/(Decrease)</b> |           |
|--|---------------------|----------------------|----------------------------|-----------|
| Transfer to School Operating             | \$ 1,487,201        | \$ 3,899,414         | \$ (2,412,213)             | <b>*1</b> |
| Transfer to Debt Service - County        | 29,178              | 30,900               | (1,721)                    | <b>*2</b> |
| Operational Transfers                    | 137,644             | 139,359              | (1,715)                    |           |
| Transfer to Development / Transportation | -                   | 464,789              | (464,789)                  | <b>*3</b> |
| Reserve for Merit / COLA Increases       | 102                 | 150                  | (48)                       |           |
| Reserve for Capital                      | -                   | 17,387,604           | (17,387,604)               | <b>*4</b> |
| <b>Total</b>                             | <b>\$ 1,654,125</b> | <b>\$ 21,922,215</b> | <b>\$ (20,268,090)</b>     |           |

**NOTES:**

**\*1**

Carry forward School encumbrances

|  | <b>FY26</b>         | <b>FY25</b>         | <b>Increase/(Decrease)</b> |
|--|---------------------|---------------------|----------------------------|
|  | \$ 1,487,201        | \$ 3,899,414        | \$ (2,412,213)             |
|  | <b>\$ 1,487,201</b> | <b>\$ 3,899,414</b> | <b>\$ (2,412,213)</b>      |

**\*2**

Includes City of Winchester for courtroom, roof, and HVAC projects; Millwood Fire Department; Round Hill Fire Department; Public Safety Building; and Animal Shelter.

**\*3**

Represents budget shortfall on the Renaissance Drive project.

**\*4**

Capital funding policy per budget resolution. This transfer is the amount in unreserved fund balance greater than 20% of the required operating reserve. Excess funds are transferred to the capital fund annually following the close of the prior year. The transfer for FY26 was not done until October.



County of Frederick  
FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER  
Balance Sheet  
September 30, 2025

|                                       | FY26<br>9/30/25      | FY25<br>9/30/24      | Increase<br>(Decrease) |    |
|---------------------------------------|----------------------|----------------------|------------------------|----|
| <b>ASSETS</b>                         |                      |                      |                        |    |
| Cash                                  | \$ 12,922,516        | \$ 12,955,405        | \$ (32,889)            | *1 |
| Receivable Arrears Pay Deferred       | 67,951               | 75,717               | (7,767)                |    |
| GL controls (est. rev / est. exp)     | (2,618,624)          | (1,466,015)          | (1,152,609)            |    |
| <b>TOTAL ASSETS</b>                   | <b>\$ 10,371,843</b> | <b>\$ 11,565,107</b> | <b>\$ (1,193,265)</b>  |    |
| <b>LIABILITIES</b>                    |                      |                      |                        |    |
| Accrued Wages Payable                 | \$ 569,435           | \$ 518,208           | \$ 51,226              |    |
| Accrued Operating Reserve Costs       | 3,460,066            | 3,320,141            | 139,925                |    |
| <b>TOTAL LIABILITIES</b>              | <b>\$ 4,029,501</b>  | <b>\$ 3,838,350</b>  | <b>\$ 191,151</b>      |    |
| <b>EQUITY</b>                         |                      |                      |                        |    |
| Fund Balance Reserved:                |                      |                      |                        |    |
| Encumbrances                          | \$ 83,104            | \$ 431,113           | \$ (348,008)           |    |
| Undesignated Fund Balance             | 6,259,237            | 7,295,645            | (1,036,407)            | *2 |
| <b>TOTAL EQUITY</b>                   | <b>\$ 6,342,342</b>  | <b>\$ 7,726,758</b>  | <b>\$ (1,384,416)</b>  |    |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b>\$ 10,371,843</b> | <b>\$ 11,565,107</b> | <b>\$ (1,193,265)</b>  |    |

**NOTES:**

\*1 The cash decrease includes a decrease in revenue and increase in expenditures. (Refer to the following page for comparative statement of revenue, expenditures, and changes in fund balance.)

| *2 Fund Balance Adjusted Summary                 | FY26                | FY25                | Inc/(Decrease)        |
|--|---------------------|---------------------|-----------------------|
| Beginning balance per GL                         | \$ 8,699,499        | \$ 8,162,355        | \$ 537,144            |
| Budget controls                                  | (2,506,000)         | (1,510,700)         | \$ (995,300)          |
| Transfer to Debt Service                         | -                   | -                   | \$ -                  |
| Ending balance per GL                            | 6,193,499           | 6,651,655           | (458,156)             |
| YTD Revenue                                      | 7,175,615           | 7,243,656           | \$ (68,041)           |
| YTD Expenditures                                 | (7,109,876)         | (6,599,666)         | \$ (510,210)          |
| Excess (Deficiency) of revenue over expenditures | 65,738              | 643,990             | (578,251)             |
| <b>Adjusted Balance</b>                          | <b>\$ 6,259,237</b> | <b>\$ 7,295,645</b> | <b>\$ (1,036,407)</b> |

| Current Unrecorded Accounts Receivable | FY25              |
|--|-------------------|
| Prisoner Billing                       | \$ 29,259         |
| Compensation Board Reimbursement 9/25  | 779,673           |
| <b>Total</b>                           | <b>\$ 808,932</b> |

County of Frederick  
FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER  
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance  
September 30, 2025

|  | Appropriated         | FY26<br>9/30/25<br>Actual | FY25<br>9/30/24<br>Actual | YTD<br>Actual<br>Variance |
|--|----------------------|---------------------------|---------------------------|---------------------------|
| <b>REVENUES</b>  |                      |                           |                           |                           |
| Credit Card Probation  | \$ -                 | \$ 135                    | \$ 102                    | \$ 33                     |
| Interest   | 260,000              | 55                        | 55                        | 0                         |
| Salvage and Surplus  | -                    | 560                       | 36,505                    | (35,945)                  |
| Supervision Fees   | 72,564               | 7,997                     | 7,015                     | 982                       |
| Drug Testing Fees  | 1,000                | -                         | -                         | -                         |
| Work Release Fees  | 340,000              | 57,785                    | 50,329                    | 7,456                     |
| Federal Bureau Of Prisons  | -                    | 3,410                     | 3,575                     | (165)                     |
| Local Contributions  | 8,210,281            | 3,994,101                 | 3,978,496                 | 15,605                    |
| Miscellaneous  | 30,500               | 4,987                     | 5,444                     | (457)                     |
| Phone Commissions  | 545,000              | 84,472                    | 38,217                    | 46,255                    |
| Food & Staff Reimbursement   | 115,000              | 24,022                    | 16,017                    | 8,005                     |
| Elec.Monitoring Part.Fees  | 50,000               | -                         | 42,717                    | (42,717)                  |
| Share of Jail Cost Commonwealth  | 1,505,063            | -                         | -                         | -                         |
| Medical & Health Reimb.  | 60,000               | 6,284                     | 8,823                     | (2,539)                   |
| Shared Expenses CFW Jail   | 8,744,909            | 1,328,472                 | 1,246,831                 | 81,641                    |
| State Grants   | 763,740              | 2,190                     | -                         | 2,190                     |
| Local Offender Probation   | 579,425              | -                         | -                         | -                         |
| Pretrial Expansion Grant   | 354,116              | -                         | -                         | -                         |
| Transfer From General Fund   | 6,644,578            | 1,661,145                 | 1,809,529                 | (148,385)                 |
| <b>TOTAL REVENUES</b>  | <b>\$ 28,276,176</b> | <b>\$ 7,175,615</b>       | <b>\$ 7,243,656</b>       | <b>\$ (68,041)</b>        |
| <b>EXPENDITURES</b>  |                      |                           |                           |                           |
|  | <b>\$ 30,977,904</b> | <b>\$ 7,109,876</b>       | <b>\$ 6,599,666</b>       | <b>\$ 510,210</b>         |
| <b>Excess (Deficiency) of revenues over expenditures</b>               | <b>(2,701,728)</b>   | <b>65,738</b>             | <b>643,990</b>            | <b>(578,251)</b>          |
| <b>Fund Balance per General Ledger</b>                                 |                      | <b>6,193,499</b>          | <b>6,651,655</b>          | <b>(458,156)</b>          |
| <b>Fund Balance Adjusted to Reflect Income Statement<br/>9/30/2025</b> |                      | <b>\$ 6,259,237</b>       | <b>\$ 7,295,645</b>       | <b>\$ (1,036,407)</b>     |

County of Frederick  
FUND 12 LANDFILL  
Balance Sheet  
September 30, 2025

|                                     | FY26<br>9/30/25      | FY25<br>9/30/24      | Increase<br>(Decrease) |              |
|-------------------------------------|----------------------|----------------------|------------------------|--------------|
| <b>ASSETS</b>                       |                      |                      |                        |              |
| Cash                                | \$ 51,176,143        | \$ 45,178,272        | \$ 5,997,871           |              |
| Receivables:                        |                      |                      |                        |              |
| Accounts Receivable                 | 30,872               | 36                   | 30,835                 |              |
| Fees                                | 1,222,284            | 972,829              | 249,455                | (1) Attached |
| Receivable Arrears Pay Deferred     | 15,314               | 15,314               | -                      |              |
| Allow Uncollectible Fees            | (84,000)             | (84,000)             | -                      |              |
| Fixed Assets                        | 75,918,459           | 72,440,970           | 3,477,490              |              |
| Accumulated Depreciation            | (48,114,416)         | (45,368,423)         | (2,745,994)            |              |
| GL controls (est. rev / est. exp)   | (327,313)            | (2,523,307)          | 2,195,994              |              |
| <b>TOTAL ASSETS</b>                 | <b>\$ 79,837,343</b> | <b>\$ 70,631,692</b> | <b>\$ 9,205,651</b>    |              |
| <b>LIABILITIES</b>                  |                      |                      |                        |              |
| Accounts Payable                    | \$ -                 | \$ -                 | \$ -                   |              |
| Accrued VAC.Pay and Comp TimePay    | 217,679              | 196,781              | 20,899                 |              |
| Accrued Remediation Costs           | 19,158,379           | 17,794,722           | 1,363,656              | (2) Attached |
| Deferred Revenue Misc.Charges       | 30,872               | 36                   | 30,835                 |              |
| Accrued Wages Payable               | 70,477               | 66,214               | 4,263                  |              |
| <b>TOTAL LIABILITIES</b>            | <b>\$ 19,477,406</b> | <b>\$ 18,057,753</b> | <b>\$ 1,419,653</b>    |              |
| <b>EQUITY</b>                       |                      |                      |                        |              |
| Fund Balance Reserved:              |                      |                      |                        |              |
| Encumbrances                        | \$ 220,123           | \$ -                 | \$ 220,123             | (3) Attached |
| Land Acquisition                    | 1,048,000            | 1,048,000            | -                      |              |
| New Development Costs               | 3,812,000            | 3,812,000            | -                      |              |
| Environmental Project Costs         | 1,948,442            | 1,948,442            | -                      |              |
| Equipment                           | 3,050,000            | 3,050,000            | -                      |              |
| Undesignated Fund Balance           | 50,281,372           | 42,715,497           | 7,565,875              | (4) Attached |
| <b>TOTAL EQUITY</b>                 | <b>60,359,937</b>    | <b>52,573,939</b>    | <b>7,785,998</b>       |              |
| <b>TOTAL LIABILITIES AND EQUITY</b> | <b>\$ 79,837,343</b> | <b>\$ 70,631,692</b> | <b>\$ 9,205,651</b>    |              |

Landfill Balance Sheet Supplemental Information  
September 30, 2025

| (1) |                                     | FY26         |    | FY25    |    | Increase/(Decrease) |
|-----|-------------------------------------|--------------|----|---------|----|---------------------|
|     | Current month landfill fees charged | \$ 1,072,082 | \$ | 832,738 | \$ | 239,344             |
|     | Outstanding delinquent account      | \$ 197,543   | \$ | 195,894 | \$ | 1,649               |

**(2) Remediation Increase (Decrease)**

|              |                     |
|--------------|---------------------|
| Post closure | \$ 699,347          |
| Interest     | 644,309             |
| <b>Total</b> | <b>\$ 1,343,656</b> |

**(3) Open Purchase Order Balances**

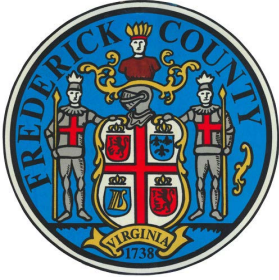
|                       |                   |
|-----------------------|-------------------|
| 2025 CAT D4 LGP Dozer | \$ 220,123        |
| <b>Total</b>          | <b>\$ 220,123</b> |

| (4) Fund Balance Adjusted Summary                |           | FY26              |           | FY25              |           | Increase/(Decrease) |
|--|-----------|-------------------|-----------|-------------------|-----------|---------------------|
| Beginning balance per GL                         | \$        | 48,022,789        | \$        | 43,814,549        | \$        | 4,208,240           |
| Budget controls                                  |           | (547,436)         |           | (910,431)         |           | 362,995             |
| Carry forward of unspent prior year funds        |           | -                 |           | (1,612,876)       |           | 1,612,876           |
| Ending balance per GL                            |           | 47,475,353        |           | 41,291,242        |           | 6,184,111           |
| YTD Revenue                                      | \$        | 3,845,819         | \$        | 3,146,322         | \$        | 699,497             |
| YTD Expenditures                                 |           | (1,039,800)       |           | (1,722,067)       |           | 682,267             |
| Excess (Deficiency) of revenue over expenditures |           | 2,806,019         |           | 1,424,255         |           | 1,381,764           |
| <b>Adjusted Balance</b>                          | <b>\$</b> | <b>50,281,372</b> | <b>\$</b> | <b>42,715,497</b> | <b>\$</b> | <b>7,565,875</b>    |

County of Frederick  
FUND 12 LANDFILL  
Comparative Statement of Revenue, Expenditures, and Changes in Fund Balance  
September 30, 2025

|  | Appropriated      | FY26<br>9/30/25<br>Actual | FY25<br>9/30/24<br>Actual | YTD<br>Actual<br>Variance |
|--|-------------------|---------------------------|---------------------------|---------------------------|
| <b>REVENUES</b>  |                   |                           |                           |                           |
| Credit Card Charges  | \$ -              | \$ 2,002                  | \$ 2,334                  | \$ (332)                  |
| Interest on Bank Deposits  | 750,000           | 101,619                   | 126,237                   | (24,618)                  |
| Salvage and Surplus  | 160,000           | 62,240                    | 70,315                    | (8,075)                   |
| Sanitary Landfill Fees   | 11,239,200        | 2,944,498                 | 2,402,696                 | 541,802                   |
| Charges to County  | -                 | 226,866                   | 178,021                   | 48,846                    |
| Charges to Winchester  | -                 | 74,190                    | 85,394                    | (11,204)                  |
| Tire Recycling   | 210,000           | 86,750                    | 61,009                    | 25,741                    |
| Reg.Recycling Electronics  | 67,200            | 10,880                    | 10,200                    | 680                       |
| Greenhouse Gas Credit Sales                                      | 30,000            | 73,597                    | 49,033                    | 24,564                    |
| Miscellaneous  | -                 | -                         | -                         | -                         |
| Refunds Other  | -                 | -                         | -                         | -                         |
| Renewable Energy Credits   | 515,298           | 145,957                   | 50,850                    | 95,107                    |
| Landfill Gas To Electricity                                      | 315,360           | 117,220                   | 110,234                   | 6,987                     |
| <b>TOTAL REVENUES</b>  | <b>13,287,058</b> | <b>3,845,819</b>          | <b>3,146,322</b>          | <b>699,497</b>            |
| <b>EXPENDITURES</b>  |                   |                           |                           |                           |
| Operating Expenditures   | \$ 7,619,494      | \$ 1,039,800              | \$ 897,899                | \$ 141,901                |
| Capital Expenditures   | 6,215,000         | -                         | 824,168                   | (824,168)                 |
| <b>TOTAL EXPENDITURES</b>  | <b>13,834,494</b> | <b>1,039,800</b>          | <b>1,722,067</b>          | <b>(682,267)</b>          |
| <b>Excess (deficiency) of revenue over expenditures</b>          | <b>(547,436)</b>  | <b>2,806,019</b>          | <b>1,424,255</b>          | <b>1,381,764</b>          |
| <b>Fund Balance Per General Ledger</b>                           |                   | <b>47,475,353</b>         | <b>41,291,242</b>         | <b>6,184,111</b>          |
| <b>Fund Balance Adjusted to Reflect Income Statement 9/30/25</b> |                   | <b>\$ 50,281,372</b>      | <b>\$ 42,715,497</b>      | <b>\$ 7,565,875</b>       |

-



Finance Committee  
Agenda Item Detail  
Meeting Date: October 15, 2025  
Agenda Section: Items For Information Only

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**Title:** The Finance Director provides the General Fund Unreserved Fund Balance Report ending October 10, 2025.

**Attachments:**  
[FY2026\\_FundBalance.pdf](#)

**County of Frederick, VA**  
**Report on Unreserved Fund Balance**  
**Ending October 10, 2025**

**Unreserved Fund Balance, Beginning of Year, July 1, 2025** **66,121,808**

**Prior Year Funding & Carryforward Amounts**

|  |             |  |
|--|-------------|--|
| C/F IT Cognos project                      | (72,084)    |  |
| C/F COR CAMA project                       | (30,000)    |  |
| C/F Fire Company Capital                   | (313,783)   |  |
| C/F forfeited asset funds                  | (247,884)   |  |
| VJCCA return upsent FY25 funds             | (131)       |  |
| C/F Smithfield HVAC and roof projects      | (1,050,000) |  |
| C/F Sherando soccer fields project         | (235,000)   |  |
| C/F Rose Hill exercise equipment (proffer) | (60,179)    |  |
| C/F Inspections vehicle insurance claim    | (25,334)    |  |
| C/F DSS replacement vehicle                | (30,000)    |  |
| C/F Sheriff impound lot building funds     | (122,619)   |  |
| C/F Sheriff vehicle insurance claim        | (8,594)     |  |
| C/F Sheriff vehicle equipment              | (2,932)     |  |
| C/F Sheriff scrap metal recycling funds    | (2,695)     |  |
| C/F Sheriff donations                      | (325)       |  |
|  | (2,201,561) |  |

**Other Funding / Adjustments**

|   |             |  |
|---|-------------|--|
| DSS (3) positions                               | (137,162)   |  |
| COR refund - Fedex                              | (224,932)   |  |
| COR refund - GenEx Services                     | (40,575)    |  |
| COR refund - James River                        | (10,486)    |  |
| COR refund - Valley Proteins                    | (37,644)    |  |
| Transfer to County Capital Fund (F/B above 20%) | (2,240,347) |  |
|   | (2,691,146) |  |

**Fund Balance, October 10, 2025** **61,229,101**



Finance Committee  
Agenda Item Detail  
Meeting Date: October 15, 2025  
Agenda Section: Items For Information Only

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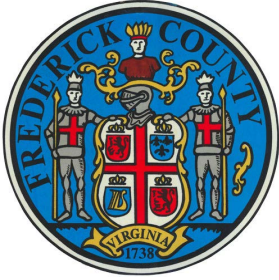
**Title:** The FCPS Executive Director of Finance provides the FY2025 year-end open purchase order report.

**Attachments:**

[FCPS FY25 Yr End Open POs.pdf](#)



| FUND DESCRIPTION      | PO #     | VENDOR NAME                   | TOTAL                  | DESCRIPTION  |
|-----------------------|----------|-------------------------------|------------------------|--|
| SCHOOL OPERATING FUND | 20240790 | Branch Builds, Inc.           | \$ 7,372.24            | Alternate 1 Work at JWHS                           |
| SCHOOL OPERATING FUND | 20250210 | Virginia Riggers, Inc.        | \$ 3,300.00            | BHE Heater & Boiler Rigging Removal                |
| SCHOOL OPERATING FUND | 20250393 | The Stepping Stones Group LLC | \$ 166,260.25          | Contracted Spec Ed Student Svcs                    |
| SCHOOL OPERATING FUND | 20250418 | Carroll Construction Co.      | \$ 69,485.00           | RRES faculty lot                                   |
| SCHOOL OPERATING FUND | 20250420 | Carroll Construction Co.      | \$ 83,960.00           | AES faculty lot & bus loop                         |
| SCHOOL OPERATING FUND | 20250443 | RRMM Architects, PC           | \$ 7,576.00            | SHS Master Plan - RRMM                             |
| SCHOOL OPERATING FUND | 20250465 | RRMM Architects, PC           | \$ 10,061.00           | RRMM-Site Drawings Required for Modular Units-MES  |
| SCHOOL OPERATING FUND | 20250508 | Clinton Learning Solutions, L | \$ 8,350.00            | ABMS PA SYSTEM                                     |
| SCHOOL OPERATING FUND | 20250544 | McGrath RentCorp and Subsidia | \$ 201,488.70          | Modular Units for MES                              |
| SCHOOL OPERATING FUND | 20250577 | RRMM Architects, PC           | \$ 3,850.00            | Woodside Lane Modifications                        |
| SCHOOL OPERATING FUND | 20250611 | Hi-Tek Biz, LLC               | \$ 143,000.00          | Electrical work - MES Mods                         |
| SCHOOL OPERATING FUND | 20250626 | RRMM Architects, PC           | \$ 211.00              | RRMM to prepare site drawings for mods at JWMS     |
| SCHOOL OPERATING FUND | 20250663 | CDW Government, LLC           | \$ 1,620.00            | VIEWBOARDS AND CASTERS                             |
| SCHOOL OPERATING FUND | 20250664 | Custom Computer Specialists,  | \$ 1,800.00            | STANDARD SCORE TASK SCHEDULER                      |
| SCHOOL OPERATING FUND | 20250670 | PBI Environmental Restoration | \$ 188,639.99          | Science Lab Renovation                             |
| SCHOOL OPERATING FUND | 20250675 | McGrath RentCorp and Subsidia | \$ 65,790.80           | Modular Classrooms at JWMS                         |
| SCHOOL OPERATING FUND | 20250695 | Rule4 LLC                     | \$ 18,677.75           | Card Readers Door 13&5 FCPS Contract 664           |
| SCHOOL OPERATING FUND | 20250705 | Quick Designs, LLC            | \$ 378.27              | Foam Board Renderings                              |
| SCHOOL OPERATING FUND | 20250706 | Stuart M Perry, Inc.          | \$ 83,375.00           | Woodside Place Roadway Maint. Agreement            |
| SCHOOL OPERATING FUND | 20250707 | Perry Engineering Company, In | \$ 229,405.88          | Site Work for MES Modular Classrooms               |
| SCHOOL OPERATING FUND | 20250709 | Hi-Tek Biz, LLC               | \$ 135,759.56          | Electrical Required for JWMS Modular Classrooms    |
| SCHOOL OPERATING FUND | 20250719 | Concrete Pipe & Precast, LLC  | \$ 8,873.00            | Jersey Barriers - JWMS Modulars                    |
| SCHOOL OPERATING FUND | 20250723 | Kidwell Home and Fence, LLC   | \$ 4,200.00            | Fencing for JWMS Modular Classrooms                |
| SCHOOL OPERATING FUND | 20250724 | CDW Government, LLC           | \$ 31,985.88           | IT HARDWARE FOR NEW MES MODULARS                   |
| SCHOOL OPERATING FUND | 20250727 | Howard, Donald W              | \$ 7,625.00            | Striping and Flexible Navigators for JWMS Mods     |
| SCHOOL OPERATING FUND | 20250730 | Clinton Learning Solutions, L | \$ 515.00              | MES MODULAR SPEAKERS                               |
| SCHOOL OPERATING FUND | 20250731 | Electronic Systems, Inc.      | \$ 3,640.50            | WIRELESS ACCESS POINTS-MES MODULARS                |
|                       |          | <b>SCHOOL OPERATING FUND</b>  | <b>\$ 1,487,200.82</b> |  |
|                       |          |                               |                        |  |
| CAPITAL PROJECTS FUND | 20250237 | RRMM Architects, PC           | \$ 10,234.49           | JWMS Design Fee Roof Replacement                   |
| CAPITAL PROJECTS FUND | 20250238 | RRMM Architects, PC           | \$ 10,545.02           | SES Boiler Replacement Design Services Fee         |
| CAPITAL PROJECTS FUND | 20250240 | RRMM Architects, PC           | \$ 5,546.69            | BHE Chiller Replacement Design Services Fee        |
| CAPITAL PROJECTS FUND | 20250241 | RRMM Architects, PC           | \$ 12,164.53           | SHS Boiler Replacement Design Services Fee         |
| CAPITAL PROJECTS FUND | 20250254 | RRMM Architects, PC           | \$ 8,436.02            | APR Design Fee Boiler Replacement                  |
| CAPITAL PROJECTS FUND | 20250479 | RRMM Architects, PC           | \$ 11,562.00           | SHS heat pup water pumps & piping                  |
| CAPITAL PROJECTS FUND | 20250503 | G.J. Hopkins, Inc.            | \$ 141,542.46          | SHS boiler replacement                             |
| CAPITAL PROJECTS FUND | 20250537 | Combustioneer Corporation     | \$ 341,503.00          | SWES boiler replacement                            |
| CAPITAL PROJECTS FUND | 20250538 | Combustioneer Corporation     | \$ 116,244.95          | APRES boiler replacement                           |
| CAPITAL PROJECTS FUND | 20250539 | Combustioneer Corporation     | \$ 457,878.25          | BHES chiller replacement                           |
| CAPITAL PROJECTS FUND | 20250540 | Blauch Brothers, Inc.         | \$ 106,512.00          | APRES plumbing refurbishment                       |
| CAPITAL PROJECTS FUND | 20250590 | Black Stone Roofing, LLC      | \$ 104,437.50          | APRES roof replacement                             |
| CAPITAL PROJECTS FUND | 20250604 | Black Stone Roofing, LLC      | \$ 396,592.50          | JWMS roof replacement                              |
| CAPITAL PROJECTS FUND | 20250620 | RRMM Architects, PC           | \$ 29,811.00           | BHES boiler replacement                            |
| CAPITAL PROJECTS FUND | 20250655 | Miller Flooring Company       | \$ 127,000.00          | SHS track surfacing                                |
| CAPITAL PROJECTS FUND | 20250661 | Miller Flooring Company       | \$ 211,092.00          | MHS tennis court                                   |
| CAPITAL PROJECTS FUND | 20250725 | CEIA USA, Ltd.                | \$ 868,206.80          | Purchase of Metal Detectors for MS and ES          |
| CAPITAL PROJECTS FUND | 20250729 | Valley Boiler & Mechanical, I | \$ 378,800.00          | BHE Boiler Replacement                             |
|                       |          | <b>CAPITAL PROJECTS FUND</b>  | <b>\$ 3,338,109.21</b> |  |
|                       |          |                               |                        |  |
| CONSTRUCTION FUND     | 20220374 | RRMM Architects, PC           | \$ 78,926.32           | JWHS Reno and Addition                             |
| CONSTRUCTION FUND     | 20220582 | ECS Mid-Atlantic, LLC         | \$ 209.26              | Abatement Monitoring at JWHS                       |
| CONSTRUCTION FUND     | 20220632 | Branch Builds, Inc.           | \$ 647,060.54          | CMAR James Wood Reno                               |
| CONSTRUCTION FUND     | 20220691 | Setty & Associates, Ltd.      | \$ 497.14              | JWHS Renovation Commissioning                      |
| CONSTRUCTION FUND     | 20230175 | ECS Mid-Atlantic, LLC         | \$ 39,689.66           | Construction material testing and observations     |
| CONSTRUCTION FUND     | 20230407 | Fort Hill Associates, LLC     | \$ 35,200.00           | CMAR Audit Services                                |
| CONSTRUCTION FUND     | 20230652 | Diversified Educational Syste | \$ 94,166.71           | JWHS Casework and Millwork Package                 |
| CONSTRUCTION FUND     | 20250459 | RRMM Architects, PC           | \$ 875,517.75          | Design Phases of MES Expansion                     |
| CONSTRUCTION FUND     | 20250460 | RRMM Architects, PC           | \$ 437,040.00          | Design phases of JSES Expansion                    |
| CONSTRUCTION FUND     | 20250700 | VLK Architects, LLC           | \$ 7,014,000.14        | Design of the 4th High School                      |
| CONSTRUCTION FUND     | 20250701 | Smart Building Strategies, LL | \$ 28,368.00           | Commissioning Services for Middletown ES Expansion |
| CONSTRUCTION FUND     | 20250702 | Smart Building Strategies, LL | \$ 26,252.00           | Commissioning Services required for JSES Expansion |
| CONSTRUCTION FUND     | 20250703 | Smart Building Strategies, LL | \$ 196,994.00          | Commissioning Services for 4th High School         |
|                       |          | <b>CONSTRUCTION FUND</b>      | <b>\$ 9,473,921.52</b> |  |



Finance Committee  
Agenda Item Detail  
Meeting Date: October 15, 2025  
Agenda Section: Items For Information Only

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**Title:** The FCPS Executive Director of Finance provides unaudited Year-End Financial Report for FY 2025.

**Attachments:**

[FCPS FY2024 Financial Statements.pdf](#)



## **YEAR-END FINANCIAL REPORTS**

### **FISCAL YEAR 2025**

**EMPOWERING LEARNERS TO SHAPE THEIR FUTURES**



1415 Amherst Street, Winchester, Virginia 22601  
[www.FrederickCountySchoolsVA.net](http://www.FrederickCountySchoolsVA.net) / 540-662-3888

September 3, 2025

In this document are Frederick County Public Schools' year-end financial reports for fiscal year 2024-2025. The financials are audited by an independent auditing firm hired by the Frederick County Government and Board of Supervisors. Included are the statements of operations for all funds managed by the school system.

This report summarizes the key activities within each fund. 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 2025 school operating fund is \$2,815,185, which is 1.15% of the \$245,248,407 total school operating fund budget.

## Operational Highlights of the Fiscal Year (and School Year) 2024-2025

- Served 14,474 students compared to a projected 14,459 student enrollment
- Focused on quality instruction and project-based learning
- Developed the new strategic plan – Ignite 2030
- Provided an average 6.6% salary increase for teachers
- Provided an average 6.6% salary increase for hourly employees – bus drivers, bus assistants, instructional assistants, custodians, maintenance technicians, administrative assistants, etc.
- Provided an hourly starting wage of \$16.00 per hour
- Provided a 3.2% salary increase for administrators and a 5.0% increase for professional staff
- Purchased 9 replacement school buses with operating funds
- Implemented the preventive maintenance schedule as prioritized in the Capital Asset Plan
- Concluded the management of temporary federal funds to improve facility air quality systems and address student learning disruptions caused by the pandemic

## Summary Budget Statistics

1. The original (beginning) budget for the school operating fund for FY 2025 was \$238,323,836.
2. Budget adjustments of \$6,924,571 resulted in the current budget balance of \$245,248,207 and included the following:
  - a. Encumbrance or undelivered commitments of \$3,899,414
  - b. Carry-forward restricted grant receipts of \$172,879 from FY 2024
  - c. Reduction in county funding due to additional state funds of \$720,647
  - d. Additional state revenue of \$2,092,925 provided by the General Assembly
  - e. Additional state revenue for employee bonus payments totaling \$1,480,000

## Summary Financial Statistics

1. Actual FY 2025 revenues in the school operating fund were \$245,216,994.
2. Actual FY 2025 expenses and encumbrances totaled \$242,128,199.
3. Obligations for restricted programs valued at \$273,610 are a part of the year-end surplus and are reserved for appropriation to FY 2026.
4. An unobligated amount of \$2,815,185 remained at year-end.

### *School Operating Fund - Continued*

The following items are key factors contributing to the school operating fund unobligated surplus.

|  | <u>Budget</u> | <u>Actual</u> | <u>Variance</u>     |
|--|---------------|---------------|---------------------|
| Sales tax receipts higher than expected                    | \$19,803,196  | \$20,607,395  | \$ 804,199          |
| Budgetary savings in payroll expenditures                  | \$187,198,217 | \$186,007,397 | \$1,190,820         |
| Budgetary savings in schools and departmental expenditures | \$ 46,420,170 | \$ 45,600,004 | \$ 820,166          |
| <b>UNOBLIGATED SURPLUS FOR FY 2025</b>                     |               |               | <b>\$ 2,815,185</b> |

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

## **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 (county) 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 could 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 \$3,220,715 [line 11]. The variance for each revenue source and expenditure category is described in the following text. This amount is reduced by \$131,920 in restricted program variances [line 14], resulting in the total operating fund surplus of \$3,088,795 [line 15], which is reduced by \$273,610 [line 16] in carry-forward obligations. The bottom-line result is \$2,815,185 [line 17] in unobligated surplus for FY 2025.

**Unrestricted Revenues: \$233,056,686** [line 6]

Local Sources [line 1]

- FCPS received \$895,479 in miscellaneous local revenue, including fees and charges to students and the public, billings to other agencies, gifts and donations, rebates, refunds, and rental charges for the use of school division facilities. Funds received from these sources were more than projected by \$115,601 primarily due to use of facilities and tuition-paying students.

## *School Operating Fund - Continued*

### Commonwealth [line 2]

- FCPS received \$119,178,208 in state revenue, including Standards of Quality (SOQ) funds, sales tax receipts, incentive, categorical, lottery, and some miscellaneous.
- Sales tax funding was more than budgeted by \$804,199.
- Lottery-funded program funding was more than budgeted by \$282,552 due to changes in student enrollments in foster care and grades kindergarten through third grade.

### Federal Government [line 3]

- FCPS received \$57,123 in unrestricted federal revenue. A small amount of funding is provided each year based on the federal land in the county and to support early childhood students receiving special education services. These funds help support FCPS's share of the early childhood program at NREP.

### Local Government and Transfers [lines 4-5]

- FCPS received \$112,925,877 from the County's General Fund – local government dollars. This total includes the prior year encumbrance and the current year funding support from the local governing body. County funds carried over from the prior year for restricted programs are included in the Restricted Revenues section of the financial statement.

## **Unrestricted Expenditures: \$229,835,971** [line 10]

### Instruction [line 7]

- FCPS expended \$164,180,768 for costs associated with classroom instruction, student support services, library and media services, instructional support services, and school administrative offices in the areas of regular, special, vocational, and gifted education, and the other categories of instruction. Sixty-eight percent of expenditures are in this category. The positive variance of \$359,878 is attributable to expenditure savings in personnel, school budgets, and instructional departments.

### Instructional and Administrative Technology [line 8]

- FCPS expended \$10,909,836 for costs associated with division technology – instructional, administrative, and operational categories. Four percent of all expenditures are in this category. The positive variance of \$490,989 is attributable to expenditure savings in personnel and the technology department budget.

### Support Services [line 9]

- FCPS expended \$54,745,368 for costs associated with supporting the operations of the school division, including administration, student attendance and health, transporting students, and maintaining facilities. Twenty-three percent of all expenditures are in this category. The positive variance of \$485,171 is attributable to expenditure savings in personnel and the support department's budgets.

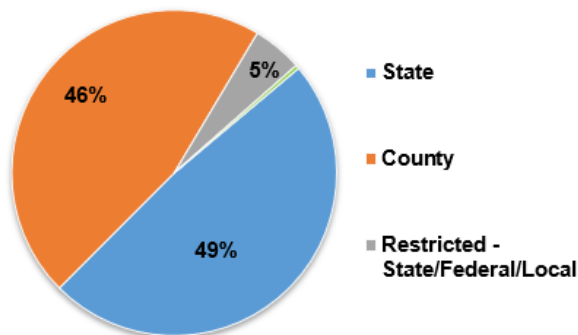
## Restricted Program Revenues and Expenditures [lines 12 - 14]

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, county prior year carry over funds, or miscellaneous sources. All funds received from the Coronavirus Aid, Relief and Economic Security Act (CARES), the American Rescue Plan Elementary and Secondary School Emergency Relief Fund (ESSER), and Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) are included in this category. Restricted program revenues totaled \$12,160,308 for FY 2025, and program expenditures totaled \$12,292,228. The resulting negative balance of \$131,920 represents locally required matching funds and subsidies toward certain restricted programs.

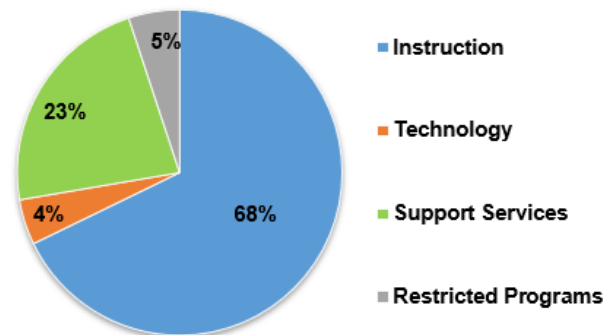
## FY 2025 Operating Surplus: (Revenues Over Expenditures) \$3,088,795 [line 15]

The total operating surplus for FY 2025 of \$3,088,795 is reduced by the amount of revenue received for a special purpose, but has not yet been encumbered. These funds are obligations against the surplus funds, total \$273,609.50, and include: 1) \$168,497.16 for GMU Data Science Lab School partnership, 2) \$29,642.23 for Advanced Computer Science Education Grant, 3) \$26,155.13 for Early Reading Intervention Program, 4) \$23,797.03 for SOL Algebra Readiness Program, 5) \$13,822.71 Student Support and Academic Enrichment Program, 6) \$4,795.98 for Project Graduation Program, 7) \$4,175.06 for Virginia Tiered Systems of Support, 8) \$1,973.07 for VA Star Program, 9) \$476.05 for Mentor Teacher Program, and 10) \$275.08 for First Bank Donation. A separate appropriation request will be submitted for these amounts to be approved by the Board of Supervisors. The unobligated surplus for FY 2024 is \$1,615,212.

**Sources of Funds - \$245.2M**



**Uses of Funds - \$242.1M**





Frederick County Public Schools  
**School Operating Fund**  
Year Ended June 30, 2025

|  | [a]<br>Actual*<br>2023-24 | [b]<br>Original<br>Budget<br>2024-25 | [c]<br>Adjusted<br>Budget<br>2024-25 | [d]<br>Actual*<br>2024-25 | [e]<br>Variance<br>from<br>Adj. Budget |
|--|---------------------------|--------------------------------------|--------------------------------------|---------------------------|--|
| <b>SUMMARY</b>   |                           |                                      |                                      |                           |  |
| Revenue from Local/Other Sources                               | \$ 1,090,992              | \$ 1,056,516                         | \$ 1,675,186                         | \$ 1,789,048              | \$ 113,862                             |
| Revenue from the Commonwealth                                  | 107,128,251               | 118,963,314                          | 120,257,858                          | 121,463,266               | 1,205,409                              |
| Revenue from the Federal Government                            | 11,921,340                | 8,556,896                            | 10,216,608                           | 8,865,924                 | (1,350,683)                            |
| Revenue from Local Governing Body                              | 107,040,003               | 109,747,110                          | 113,098,756                          | 113,098,756               | -                                      |
| <b>[A] TOTAL REVENUES</b>                                      | <b>\$ 227,180,587</b>     | <b>\$ 238,323,836</b>                | <b>\$ 245,248,407</b>                | <b>\$ 245,216,994</b>     | <b>\$ (31,413)</b>                     |
| Instruction  | \$ 150,919,657            | \$ 165,149,091                       | \$ 164,540,646                       | \$ 164,180,768            | \$ 359,878                             |
| Instruction - Restricted Programs                              | 14,620,659                | 14,357,755                           | 14,076,398                           | 12,292,228                | 1,784,170                              |
| Technology - Instructional & Administrative                    | 11,282,335                | 10,870,716                           | 11,400,825                           | 10,909,836                | 490,989                                |
| Support Services   | 48,569,845                | 47,946,274                           | 55,230,538                           | 54,745,368                | 485,171                                |
| <b>[B] TOTAL EXPENDITURES</b>                                  | <b>\$ 225,392,496</b>     | <b>\$ 238,323,836</b>                | <b>\$ 245,248,407</b>                | <b>\$ 242,128,199</b>     | <b>\$ 3,120,208</b>                    |
| <i>* Actual fiscal year expenditures includes encumbrances</i> |                           |                                      |                                      |                           |  |
| <b>[C] REVENUE OVER EXPENDITURES</b>                           | <b>\$ 1,788,091</b>       | <b>\$ -</b>                          | <b>\$ -</b>                          | <b>\$ 3,088,795</b>       |  |
| <b>[D] Obligated Funds-Special Programs</b>                    | <b>\$ 172,879</b>         |                                      |                                      | <b>\$ 273,610</b>         |  |
| <b>[E] LOCAL FUNDS UNOBLIGATED AT JUNE 30</b>                  | <b>\$ 1,615,212</b>       |                                      |                                      | <b>\$ 2,815,185</b>       |  |
| <b>[F] Percentage Surplus of Total Budget</b>                  | <b>0.69%</b>              |                                      |                                      | <b>1.15%</b>              |  |
| <b>UNRESTRICTED REVENUES</b>                                   |                           |                                      |                                      |                           |  |
| <b>[1] Revenue from Local Sources</b>                          | <b>\$ 1,001,519</b>       | <b>\$ 746,516</b>                    | <b>\$ 779,878</b>                    | <b>\$ 895,479</b>         | <b>\$ 115,601</b>                      |
| <b>[2] Revenue from Commonwealth</b>                           | <b>\$ 105,057,495</b>     | <b>\$ 114,251,991</b>                | <b>\$ 118,032,603</b>                | <b>\$ 119,178,208</b>     | <b>\$ 1,145,605</b>                    |
| a Standards of Quality (SOQ)                                   | 63,056,723                | 74,953,105                           | 75,399,487                           | 75,435,925                | 36,438                                 |
| b Sales Tax  | 20,245,761                | 21,017,577                           | 19,803,196                           | 20,607,395                | 804,199                                |
| c Incentive Accounts   | 12,419,849                | 5,857,452                            | 5,857,452                            | 5,879,868                 | 22,416                                 |
| d Categorical  | 52,690                    | 89,329                               | 60,696                               | 60,696                    | -                                      |
| e Lottery-Funded Programs                                      | 8,743,068                 | 12,154,528                           | 15,400,112                           | 15,682,664                | 282,552                                |
| f Miscellaneous State  | 539,404                   | 180,000                              | 1,511,659                            | 1,511,659                 | -                                      |
| <b>[3] Revenue from Federal Government</b>                     | <b>\$ 59,292</b>          | <b>\$ 54,841</b>                     | <b>\$ 54,841</b>                     | <b>\$ 57,123</b>          | <b>\$ 2,282</b>                        |
| <b>[4] Transfers/ Carryover/ Prior Year Encumbrances</b>       | <b>\$ 2,184,109</b>       | <b>\$ -</b>                          | <b>\$ 3,899,414</b>                  | <b>\$ 3,899,414</b>       | <b>\$ -</b>                            |
| <b>[5] Local Funds--Board of Supervisors</b>                   | <b>\$ 104,677,110</b>     | <b>\$ 109,747,110</b>                | <b>\$ 109,026,463</b>                | <b>\$ 109,026,463</b>     | <b>\$ -</b>                            |
| <b>[6] TOTAL UNRESTRICTED REVENUES</b>                         | <b>\$ 212,979,526</b>     | <b>\$ 224,800,458</b>                | <b>\$ 231,793,198</b>                | <b>\$ 233,056,686</b>     | <b>\$ 1,263,488</b>                    |
| <b>UNRESTRICTED EXPENDITURES</b>                               |                           |                                      |                                      |                           |  |
| <b>[7] Instruction</b>   | <b>\$ 150,919,657</b>     | <b>\$ 165,149,091</b>                | <b>\$ 164,540,646</b>                | <b>\$ 164,180,768</b>     | <b>\$ 359,878</b>                      |
| a Regular Education  | 109,350,199               | 117,151,217                          | 116,801,790                          | 116,762,990               | 38,800                                 |
| b Special Education  | 28,647,300                | 33,417,096                           | 33,112,246                           | 33,035,052                | 77,194                                 |
| c Vocational Education   | 9,959,983                 | 11,371,681                           | 11,207,374                           | 11,124,175                | 83,199                                 |
| d Gifted Education   | 1,072,599                 | 1,215,678                            | 1,207,042                            | 1,127,436                 | 79,606                                 |
| e Other Education  | 1,515,930                 | 1,628,933                            | 1,564,360                            | 1,487,391                 | 76,969                                 |
| f Summer School  | 349,847                   | 339,590                              | 601,090                              | 599,157                   | 1,933                                  |
| g Adult Education  | 21,847                    | 24,000                               | 21,847                               | 21,847                    | -                                      |
| h Non-district Program   | 1,951                     | 896                                  | 24,896                               | 22,720                    | 2,176                                  |
| <b>[8] Instructional &amp; Administrative Technology</b>       | <b>\$ 11,282,335</b>      | <b>\$ 10,870,716</b>                 | <b>\$ 11,400,825</b>                 | <b>\$ 10,909,836</b>      | <b>\$ 490,989</b>                      |
| a Instructional Technology                                     | 3,205,355                 | 2,393,489                            | 2,824,915                            | 2,728,246                 | 96,669                                 |
| b Instructional Support Technology                             | 4,322,978                 | 4,899,949                            | 4,872,446                            | 4,509,438                 | 363,007                                |
| c Administrative & Operations Support Technology               | 3,754,002                 | 3,577,279                            | 3,703,464                            | 3,672,151                 | 31,313                                 |
| <b>[9] Support Services</b>                                    | <b>\$ 48,569,845</b>      | <b>\$ 47,946,274</b>                 | <b>\$ 55,230,538</b>                 | <b>\$ 54,745,368</b>      | <b>\$ 485,171</b>                      |
| a Administration, Attendance & Health                          | 9,025,549                 | 10,374,811                           | 10,300,856                           | 10,156,076                | 144,780                                |
| b Pupil Transportation Services                                | 13,747,928                | 14,732,467                           | 15,102,019                           | 14,840,332                | 261,688                                |
| c Operation and Maintenance                                    | 19,941,355                | 19,103,585                           | 21,295,401                           | 21,339,822                | (44,422)                               |
| d School Nutrition Services                                    | -                         | -                                    | 426                                  | 422                       | 4                                      |
| e Facilities   | 4,696,256                 | 1,790,814                            | 6,587,239                            | 6,466,268                 | 120,971                                |
| f Fund Transfers   | 1,158,757                 | 1,944,597                            | 1,944,597                            | 1,942,447                 | 2,150                                  |
| <b>[10] TOTAL UNRESTRICTED EXPENDITURES</b>                    | <b>\$ 210,771,837</b>     | <b>\$ 223,966,081</b>                | <b>\$ 231,172,008</b>                | <b>\$ 229,835,971</b>     | <b>\$ 1,336,037</b>                    |
| <b>[11] Unrestricted Revenue Over/(Under) Expense</b>          | <b>\$ 2,207,689</b>       |                                      |                                      | <b>\$ 3,220,715</b>       |  |
| <b>RESTRICTED PROGRAM REVENUES</b>                             |                           |                                      |                                      |                           |  |
| <b>Revenue from Local Sources</b>                              | <b>\$ 89,473</b>          | <b>\$ 310,000</b>                    | <b>\$ 895,308</b>                    | <b>\$ 893,569</b>         | <b>\$ (1,739)</b>                      |
| a eRate Program  | 25,872                    | 60,000                               | 25,872                               | 25,872                    | -                                      |
| b Claude Moore Foundation                                      | 50,865                    | -                                    | 80,308                               | 77,142                    | (3,166)                                |
| c First Bank Donation  | 11,000                    | -                                    | 11,000                               | 11,000                    | -                                      |
| d GMU Advanced Computer Science                                | 736                       | -                                    | 8,764                                | 8,764                     | -                                      |
| e GMU Data Science Lab Partnership                             | -                         | -                                    | 718,500                              | 769,290                   | 50,790                                 |
| f VA Star  | 1,000                     | -                                    | 1,500                                | 1,500                     | -                                      |
| g Excess Appropriation   | -                         | 250,000                              | 49,364                               | -                         | (49,364)                               |
| <b>Revenue from Commonwealth</b>                               | <b>\$ 2,070,756</b>       | <b>\$ 4,711,323</b>                  | <b>\$ 2,225,255</b>                  | <b>\$ 2,285,059</b>       | <b>\$ 59,803</b>                       |
| a Regional Juvenile Detention Center                           | 690,936                   | 740,000                              | 740,000                              | 701,633                   | (38,367)                               |

Numbers may not add correctly due to rounding.

**School Operating Fund**  
Year Ended June 30, 2025

|  |  | [a]                  | [b]                  | [c]                     | [d]                  | [e]                   |
|--|--|----------------------|----------------------|-------------------------|----------------------|-----------------------|
|  |  | Actual*              | Original             | Adjusted                | Actual*              | Variance              |
|  |  | 2023-24              | Budget               | Budget                  | 2024-25              | from                  |
|  |  |                      | 2024-25              | 2024-25                 |                      | Adj. Budget           |
| b                                      | Special Education - In-Jail                                | 128,991              | 160,000              | 160,000                 | 151,037              | (8,963)               |
| c                                      | Early Reading Intervention                                 | 345,449              | 423,463              | 423,463                 | 528,053              | 104,590               |
| d                                      | SOL Algebra Readiness                                      | 138,833              | 200,983              | 200,983                 | 203,526              | 2,543                 |
| e                                      | Virginia Preschool Initiative                              | 359,246              | 427,487              | 427,487                 | 427,487              | -                     |
| f                                      | Other Special State Programs                               | 407,301              | 179,390              | 273,322                 | 273,322              | -                     |
| g                                      | Excess Appropriation                                       | -                    | 2,580,000            | -                       | -                    | -                     |
|  | <b>Revenue from Federal Government</b>                     | <b>\$ 11,862,048</b> | <b>\$ 8,502,055</b>  | <b>\$ 10,161,766.55</b> | <b>\$ 8,808,801</b>  | <b>\$ (1,352,965)</b> |
| a                                      | Title I, Part A  | 1,944,851            | 2,545,000            | 2,311,364               | 2,059,063            | (252,301)             |
| b                                      | Title I, Part D  | 41,536               | 120,055              | 179,577                 | 40,573               | (139,004)             |
| c                                      | Title II, Part A Improve Teacher Quality                   | 418,638              | 480,000              | 440,076                 | 309,831              | (130,244)             |
| d                                      | Title III, Part A LEP                                      | 74,325               | 190,000              | 227,398                 | 127,164              | (100,234)             |
| e                                      | Title IV, Part A   | 399,224              | 137,000              | 325,533                 | 237,355              | (88,177)              |
| f                                      | Title VI-B IDEA  | 2,941,718            | 3,360,000            | 4,141,368               | 3,571,349            | (570,019)             |
| g                                      | Perkins Vocational   | 217,944              | 220,000              | 207,736                 | 207,736              | -                     |
| h                                      | McKinney Vento   | 136,958              | -                    | 123,573                 | 77,498               | (46,075)              |
| i                                      | Coronavirus Aid Relief & Economic Security - ESSER         | 4,758,687            | 1,000,000            | 1,941,152               | 1,941,152            | -                     |
| j                                      | Coronavirus State and Local FRF                            | 905,640              | -                    | 147,275                 | 147,275              | -                     |
| k                                      | Literacy Grants - Farm Engage & Stds with Disabilities     | -                    | -                    | 74,000                  | 53,382               | (20,618)              |
| l                                      | Other Miscellaneous Grants                                 | 22,527               | -                    | -                       | -                    | -                     |
| m                                      | School Safety and Security Grant                           | -                    | -                    | 36,461                  | 36,423               | (38)                  |
| n                                      | Excess Appropriation                                       | -                    | 450,000              | 6,254                   | -                    | (6,254)               |
|  | <b>Revenue from County BOS - Prior Year Carryover</b>      | <b>\$ 178,784</b>    | <b>\$ -</b>          | <b>\$ 172,879</b>       | <b>\$ 172,879</b>    | <b>\$ -</b>           |
| a                                      | eRate Program  | 33,985               | -                    | -                       | -                    | -                     |
| b                                      | Project Graduation   | 11,655               | -                    | -                       | -                    | -                     |
| c                                      | Virginia Tiered Systems Support                            | 26,817               | -                    | 8,797                   | 8,797                | -                     |
| d                                      | VA Star  | 1,184                | -                    | 1,153                   | 1,153                | -                     |
| e                                      | School Innovation Grant                                    | 10,115               | -                    | -                       | -                    | -                     |
| f                                      | School-Based Health Workforce                              | 20,068               | -                    | 2,291                   | 2,291                | -                     |
| g                                      | Advanced Computer Science Education Grant                  | 74,961               | -                    | 74,862                  | 74,862               | -                     |
| h                                      | First Bank Donation  | -                    | -                    | 1,893                   | 1,893                | -                     |
| i                                      | Chesapeake Bay Foundation                                  | -                    | -                    | 116                     | 116                  | -                     |
| j                                      | Mentor Teacher   | -                    | -                    | 810                     | 810                  | -                     |
| k                                      | School Safety and Security Grant                           | -                    | -                    | 82,958                  | 82,958               | -                     |
| [12]                                   | <b>TOTAL RESTRICTED REVENUES</b>                           | <b>\$ 14,201,061</b> | <b>\$ 13,523,378</b> | <b>\$ 13,455,208</b>    | <b>\$ 12,160,308</b> | <b>\$ (1,294,901)</b> |
| <b>RESTRICTED PROGRAM EXPENDITURES</b> |  |                      |                      |                         |                      |                       |
| a                                      | eRate Program  | 59,857               | 60,000               | 25,872                  | 25,872               | -                     |
| b                                      | Claude Moore Foundation                                    | 50,865               | -                    | 80,308                  | 77,142               | 3,166                 |
| c                                      | First Bank Donation  | 9,107                | -                    | 12,893                  | 12,618               | 275                   |
| d                                      | GMU Advanced Computer Science                              | 736                  | -                    | 8,764                   | 6,799                | 1,965                 |
| e                                      | GMU Data Science Lab School Partnership                    | -                    | -                    | 718,500                 | 600,793              | 117,707               |
| e                                      | VA Star  | 1,031                | -                    | 2,653                   | 680                  | 1,973                 |
| f                                      | Regional Juvenile Detention Center                         | 682,756              | 740,000              | 740,000                 | 693,955              | 46,045                |
| g                                      | Special Education - In-Jail                                | 132,159              | 160,000              | 160,000                 | 151,037              | 8,963                 |
| h                                      | Early Reading Intervention                                 | 417,196              | 723,992              | 623,992                 | 501,898              | 122,094               |
| i                                      | SOL Algebra Readiness                                      | 399,915              | 431,446              | 350,631                 | 324,170              | 26,461                |
| j                                      | Virginia Preschool Initiative                              | 606,094              | 730,872              | 730,872                 | 680,216              | 50,656                |
| k                                      | Other Special State Programs                               | 378,056              | 179,390              | 491,637                 | 456,202              | 35,436                |
| l                                      | Title I, Part A  | 1,944,851            | 2,545,000            | 2,311,364               | 2,059,063            | 252,301               |
| m                                      | Title I, Part D  | 41,536               | 120,055              | 179,577                 | 40,573               | 139,004               |
| n                                      | Title II, Part A Improve Teacher Quality                   | 418,638              | 480,000              | 440,076                 | 309,831              | 130,244               |
| o                                      | Title III LEP  | 74,325               | 190,000              | 227,398                 | 127,164              | 100,234               |
| p                                      | Title IV, Part A   | 399,224              | 137,000              | 325,533                 | 223,532              | 102,000               |
| q                                      | Title VI-B   | 2,944,996            | 3,360,000            | 4,141,368               | 3,571,349            | 570,019               |
| r                                      | Perkins Vocational   | 217,728              | 220,000              | 207,736                 | 207,736              | -                     |
| s                                      | Coronavirus Aid Relief & Economic Security - ESSER         | 4,758,687            | 1,000,000            | 1,941,152               | 1,941,152            | -                     |
| t                                      | Coronavirus State and Local FRF                            | 905,640              | -                    | 147,275                 | 147,275              | -                     |
| u                                      | Coronavirus Aid Relief & Economic Security                 | -                    | -                    | -                       | -                    | -                     |
| v                                      | McKinney Vento   | 136,958              | -                    | 123,573                 | 77,498               | 46,075                |
| w                                      | Other Miscellaneous Local Grants                           | -                    | -                    | -                       | -                    | -                     |
| x                                      | Other Special Federal Programs                             | 40,305               | -                    | 76,291                  | 55,672               | 20,618                |
| y                                      | Excess Appropriation                                       | -                    | 3,280,000            | 8,933                   | -                    | 8,933                 |
| [13]                                   | <b>TOTAL RESTRICTED EXPENDITURES</b>                       | <b>\$ 14,620,659</b> | <b>\$ 14,357,755</b> | <b>\$ 14,076,398</b>    | <b>\$ 12,292,228</b> | <b>\$ 1,784,170</b>   |
| [14]                                   | <b>Restricted Revenue Over/(Under) Expense</b>             | <b>\$ (419,598)</b>  |                      |                         | <b>\$ (131,920)</b>  |                       |
| [15]                                   | <b>All Revenue Over/(Under) Expense</b>                    | <b>\$ 1,788,091</b>  |                      |                         | <b>\$ 3,088,795</b>  |                       |
| [16]                                   | <b>Obligated Funds-Special Programs</b>                    | <b>172,879</b>       |                      |                         | <b>273,609.50</b>    |                       |
| [17]                                   | <b>LOCAL FUNDS UNRESTRICTED AND UNOBLIGATED AT JUNE 30</b> | <b>\$ 1,615,212</b>  |                      |                         | <b>\$ 2,815,185</b>  |                       |

Numbers may not add correctly due to rounding.

# SCHOOL NUTRITION FUND

The school nutrition program operates under the National School Lunch Program. Nine schools operate under the Community Eligibility Provision (CEP), where all meals served to participating students are free through federal reimbursements. The school nutrition fund completed FY 2025 with expenditures over revenues of \$503,319, decreasing the fund balance.

On average, 59 percent of students participated in the lunch program daily – up from 56 percent the prior year. On average, 28 percent of students participated in the breakfast program daily – up from 27 percent the preceding year. The program received federal reimbursements on 639,033 breakfasts and 1,369,779 lunches. The average federal reimbursement was \$2.77 per meal, 2% less than the prior year. The average cost per meal was \$5.00, 4% more than the preceding year.

## REVENUE VARIANCES:

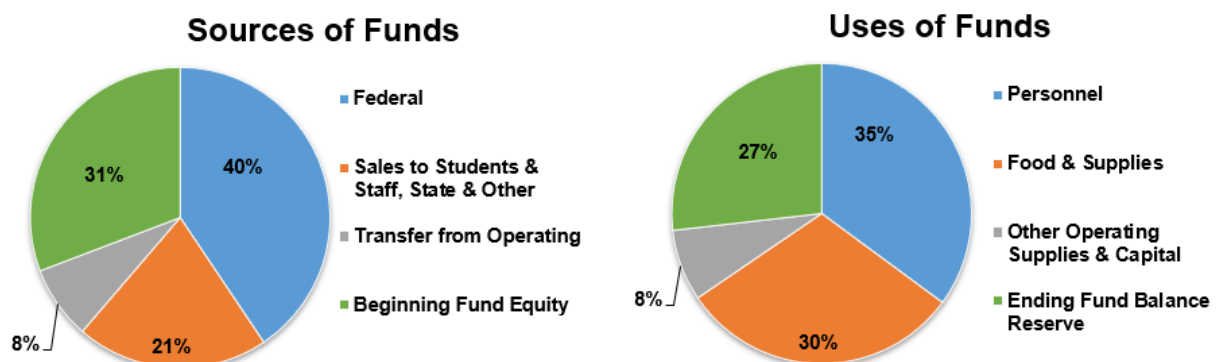
Compared to the budget, revenues were \$130,100 more than expected. Primary revenue sources are sales to students and federal meal reimbursements. Lunch and breakfast sales to students were \$320,596 less than anticipated, while federal and state meal reimbursements were \$465,574 better than expected. These variances are due to participation patterns. All other revenue sources (interest, other sales, and receipts) were \$14,879 less than the budget.

## EXPENDITURE VARIANCES:

Compared to the budget, expenditures were \$2,551,582 less than expected. \$2,445,442 of the total expenditure variance represents the appropriation of the prior year's projected fund balance to use if needed for non-recurring items. The other operational variances are the result:

- Labor cost was \$13,901 less than anticipated due to employee turnover and vacancy savings.
- Food and supply costs were \$65,095 less than budget due to better-than-expected food costs.
- All other expenses ended the year with a positive variance of \$27,144.

The fund ended the fiscal year with \$3,390,104 in fund balance. Of this amount, \$145,325 is the inventory value. The residual fund balance of \$3,244,780 will support the average operating expenses of about four months (best practice is three months). Fund balance is carried forward to the next fiscal year for school nutrition operations.



Frederick County Public Schools  
**School Nutrition Fund**  
Year Ended June 30, 2025

|   | [a]                  | [b]                  | [c]                           | [d]                  | [e]                            |
|---|----------------------|----------------------|-------------------------------|----------------------|--------------------------------|
|   | Actual<br>2022-23    | Actual<br>2023-24    | Adjusted<br>Budget<br>2024-25 | Actual<br>2024-25    | Variance<br>from<br>Adj Budget |
| [1] <b>Beginning Balance July 1</b>             | \$ 4,495,974         | \$ 4,762,322         | \$ 3,185,001                  | \$ 3,893,423         | \$ 708,422                     |
| <b>REVENUES:</b>                                |                      |                      |                               |                      |                                |
| [2] Interest on Bank Deposits                   | 138,148              | 186,209              | \$ 125,000                    | \$ 119,009           | \$ (5,991)                     |
| [3] Type A Lunches                              | 1,555,040            | 1,186,934            | 1,526,525                     | 1,307,666            | (218,859)                      |
| [4] Breakfast Program                           | 244,637              | 172,594              | 298,991                       | 197,254              | (101,737)                      |
| [5] All Other Sales and Adults                  | 612,225              | 719,898              | 720,000                       | 705,874              | (14,126)                       |
| [6] Other Receipts                              | 73,232               | 78,948               | 51,279                        | 56,517               | 5,238                          |
| [7] State School Food Payments                  | 255,260              | 178,444              | 104,000                       | 236,721              | 132,721                        |
| [8] Federal Meals Reimbursement/Grant           | 4,885,494            | 5,103,055            | 4,800,803                     | 5,133,656            | 332,853                        |
| [9] Transfers From School Operating             | 30,000               | 171,028              | 1,000,000                     | 1,000,000            | -                              |
| <b>[10] TOTAL REVENUES</b>                      | <b>\$ 7,794,036</b>  | <b>\$ 7,797,109</b>  | <b>\$ 8,626,598</b>           | <b>\$ 8,756,698</b>  | <b>\$ 130,100</b>              |
| <b>Total Revenues and Beginning Balance</b>     | <b>\$ 12,290,010</b> | <b>\$ 12,559,431</b> | <b>\$ 11,811,599</b>          | <b>\$ 12,650,121</b> |                                |
| <b>EXPENDITURES:</b>                            |                      |                      |                               |                      |                                |
| [11] Salaries                                   | \$ 2,516,917         | \$ 2,783,613         | \$ 3,129,072                  | \$ 3,080,854         | \$ 48,218                      |
| [12] Fringe Benefits                            | 1,004,523            | 1,210,878            | 1,323,912                     | 1,358,229            | (34,317)                       |
| [13] Contractual Services                       | 163,758              | 152,479              | 171,988                       | 76,634               | 95,354                         |
| [14] Utilities, Travel and Misc                 | 105,072              | 255,891              | 282,469                       | 350,679              | (68,210)                       |
| [15] Food and Supplies                          | 3,529,782            | 3,750,825            | 3,911,225                     | 3,846,130            | 65,095                         |
| [16] Capital Outlay                             | 207,635              | 512,322              | 547,491                       | 547,491              | -                              |
| [17] Planned Carryforward to Next Year          | -                    | -                    | 2,445,442                     | -                    | 2,445,442                      |
| <b>[18] TOTAL EXPENDITURES</b>                  | <b>\$ 7,527,688</b>  | <b>\$ 8,666,007</b>  | <b>\$ 11,811,599</b>          | <b>\$ 9,260,017</b>  | <b>\$ 2,551,582</b>            |
| <b>[19] Revenue Over / (Under) Expenditures</b> | <b>\$ 266,348</b>    | <b>\$ (868,899)</b>  | <b>\$ -</b>                   | <b>\$ (503,319)</b>  |                                |
| <b>[20] Ending Balance June 30</b>              | <b>\$ 4,762,322</b>  | <b>\$ 3,893,423</b>  | <b>\$ -</b>                   | <b>\$ 3,390,104</b>  |                                |
| [21] Balance Nonspendable, Inventory            | \$ 165,969           | \$ 149,227           |                               | \$ 145,325           |                                |
| [22] Committed - reserve for encumbrance        | \$ 174,486           | \$ 489,842           |                               |                      |                                |
| [23] Balance Committed                          | \$ 4,421,867         | \$ 3,254,355         |                               | \$ 3,244,780         |                                |

Numbers may not add correctly due to rounding.

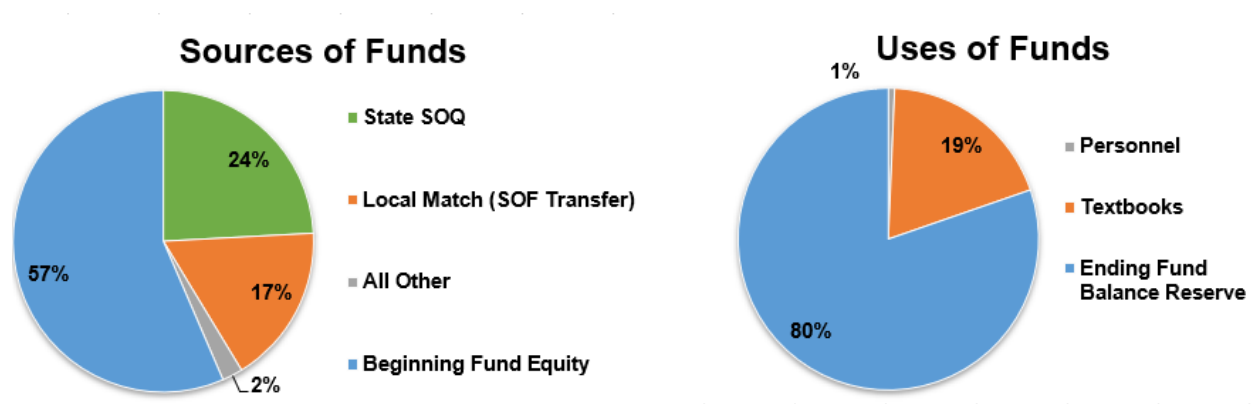
# SCHOOL TEXTBOOK FUND

The textbook fund completed the year with revenues in excess of expenditures of \$1,358,043, resulting in an ending fund balance of \$4,473,384. The primary source of revenue for this fund comes from the Standards of Quality funding provided by the state and a local required match. The state funds require a local match equal to the composite index percentage and are provided through a transfer from the School Operating Fund.

The beginning fund balance for the School Textbook Fund was \$3,115,341. Revenues plus the beginning fund balance provide for the total available funds of \$5,560,624. For FY 2025, state funds of \$1,331,811 plus \$944,597 in local matching funds, and \$168,876 in miscellaneous receipts for interest and fees totaled \$2,445,284 in revenue.

Textbook purchases replaced worn textbooks, as well as provided new math textbooks for grades 6 -12. Textbook purchases can be either hard copy or digital formats. Total expenditures on textbooks and a part-time employee to manage the textbook inventory equaled \$1,087,240 for the year.

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. The textbook fund balance is committed to the next fiscal year to support future textbook adoptions.



Frederick County Public Schools  
**School Textbook Fund**  
Year Ended June 30, 2025

|  | [a]<br>Actual<br>2022-23   | [b]<br>Actual<br>2023-24   | [c]<br>Adjusted<br>Budget<br>2024-25 | [d]<br>Actual<br>2024-25   | [e]<br>Variance<br>from<br>Adj Budget |
|--|----------------------------|----------------------------|--------------------------------------|----------------------------|---------------------------------------|
| [1] <b>Beginning Balance July 1</b>              | \$ 1,570,658               | \$ 1,916,893               | \$ 2,760,402                         | \$ 3,115,341               | \$ 354,938                            |
| <b>REVENUES:</b>                                 |                            |                            |                                      |                            |                                       |
| [2] Interest on Bank Deposits                    | \$ 73,656                  | \$ 132,068                 | \$ 75,000                            | \$ 168,876                 | \$ 93,876                             |
| [3] Sale of Textbooks/ Lost Fees                 | 812                        | 388                        | 1,000                                | -                          | (1,000)                               |
| [4] Misc Revenue                                 | -                          | -                          | -                                    | -                          | -                                     |
| [5] State Reimbursements                         | 1,066,528                  | 1,077,654                  | 1,330,992                            | 1,331,811                  | 819.00                                |
| [6] Transfers From Other Funds                   | 756,496                    | 761,660                    | 944,597                              | 944,597                    | -                                     |
| [7] <b>TOTAL REVENUES:</b>                       | <b>\$ 1,897,493</b>        | <b>\$ 1,971,770</b>        | <b>\$ 2,351,589</b>                  | <b>\$ 2,445,284</b>        | <b>\$ 93,695</b>                      |
| <b>Total Revenues and Beginning Balance</b>      | <b>\$ 3,468,151</b>        | <b>\$ 3,888,663</b>        | <b>\$ 5,111,991</b>                  | <b>\$ 5,560,624</b>        |                                       |
| <b>EXPENDITURES:</b>                             |                            |                            |                                      |                            |                                       |
| [8] Salaries                                     | \$ 22,324                  | \$ 24,757                  | \$ 26,635                            | \$ 26,635                  | \$ (1)                                |
| [9] Fringe Benefits                              | 6,077                      | 6,711                      | 10,461                               | 10,370                     | 92                                    |
| [10] Contractual Services                        | -                          | -                          | -                                    | -                          | -                                     |
| [11] Payments to Publishers                      | 1,522,857                  | 741,854                    | 2,829,263                            | 1,050,235                  | 1,779,027                             |
| [12] Planned Carryforward to Next Year           | -                          | -                          | 2,245,633                            | -                          | 2,245,633                             |
| [13] <b>TOTAL EXPENDITURES</b>                   | <b>\$ 1,551,258</b>        | <b>\$ 773,322</b>          | <b>\$ 5,111,991</b>                  | <b>\$ 1,087,240</b>        | <b>\$ 4,024,751</b>                   |
| [14] <b>Revenues Over / (Under) Expenditures</b> | <b>\$ 346,235</b>          | <b>\$ 1,198,448</b>        | <b>\$ (2,760,402)</b>                | <b>\$ 1,358,043</b>        | <b>\$ 4,118,446</b>                   |
| [15] <b>Ending Balance June 30</b>               | <b><u>\$ 1,916,893</u></b> | <b><u>\$ 3,115,341</u></b> | <b><u>\$ -</u></b>                   | <b><u>\$ 4,473,384</u></b> |                                       |
| [16] Committed - reserve for encumbrance         | \$ 1,161                   | \$ 1,917                   |                                      | \$ -                       |                                       |
| [17] Balance Committed                           | \$ 1,915,732               | \$ 3,113,423               |                                      | \$ 4,473,384               |                                       |

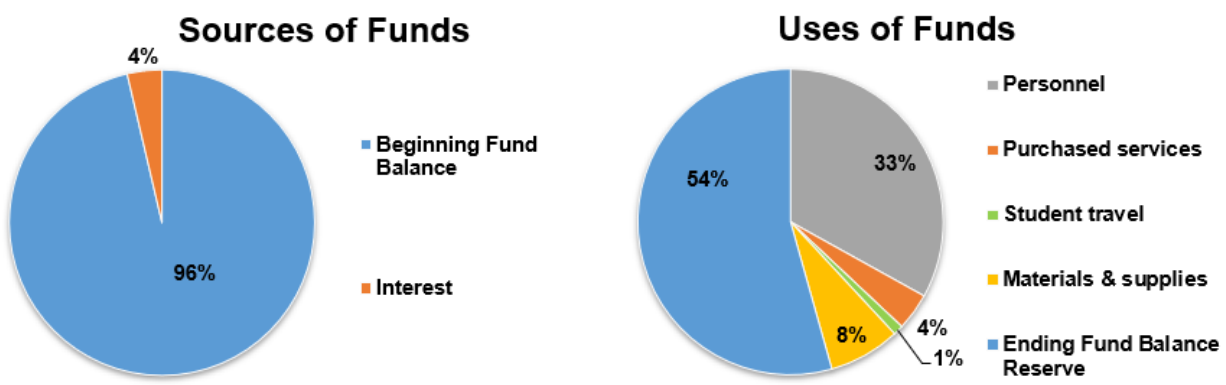
Numbers may not add correctly due to rounding.

## SPECIAL GRANTS FUND

The special grants fund accounts for the All In Virginia state funds to support high-dosage academic tutoring, accelerate the Virginia Literacy Act expansion, and combat student chronic absenteeism. The grant funds of \$4,163,705 were received in the previous fiscal year to be used by June 30, 2026.

The beginning fund balance was \$2,923,129. During the FY 2025, the fund received \$111,238 in interest earnings and disbursed \$1,394,851 for student tutoring outside the normal school hours, third-party virtual tutoring services, student transportation, and instructional materials and supplies. The fund completed the year with an ending fund balance of \$1,639,517.

The special grant fund balance of \$1,639,517 is carried forward to FY 2026 to continue providing high-dosage academic tutoring, expanding the Virginia Literacy Act, and combating chronic absenteeism. Residual funds must be used by June 30, 2026.



Frederick County Public Schools  
**Special Grants Fund**  
Year Ended June 30, 2025

|                              | [a]<br>Grant<br>Budget | [b]<br>Prior Years'<br>Receipts | [c]<br>Actual<br>2024-25 | [d]<br>Cumulative<br>Grant<br>Receipts |  |  |
|------------------------------|------------------------|---------------------------------|--------------------------|--|--|--|
| [1] Beginning Balance July 1 |                        |                                 | \$ 2,923,129             |  |  |  |
| <b>REVENUES:</b>             |                        |                                 |                          |  |  |  |
| [2] Interest Income          | \$ 41,099              | \$ 41,099                       | \$ 111,238               | \$ 152,338                             |  |  |
| [3] State Revenue            | 4,163,705              | 4,163,705                       | -                        | 4,163,705                              |  |  |
| [4] TOTAL REVENUES           | \$ 4,204,804           | \$ 4,204,804                    | \$ 111,238               | \$ 4,316,043                           |  |  |

|                             | [a]<br>Grant<br>Budget | [b]<br>Prior Years'<br>Expenditures | [c]<br>Actual<br>2024-25 | [d]<br>Cumulative<br>Grant<br>Expenditures | [e]<br>Outstanding<br>Encumbrances | [f]<br>Remaining<br>Grant<br>Balance |
|-----------------------------|------------------------|-------------------------------------|--------------------------|--|------------------------------------|--------------------------------------|
| <b>EXPENDITURES:</b>        |                        |                                     |                          |  |                                    |                                      |
| [5] Salaries                | \$ 2,088,849           | \$ 706,337                          | \$ 936,511               | \$ 1,642,848                               | \$ -                               | \$ 446,001                           |
| [6] Fringe Benefits         | 195,248                | 55,651                              | 73,655                   | 129,306                                    | -                                  | \$ 65,943                            |
| [7] Purchased Services      | 668,220                | 375,879                             | 78,205                   | 496,684                                    | 46,200                             | \$ 125,336                           |
| [8] Student Travel          | 159,502                | 30,498                              | 32,471                   | 62,969                                     | -                                  | \$ 96,533                            |
| [9] Materials and Supplies  | 1,092,984              | 113,310                             | 231,409                  | 344,719                                    | -                                  | \$ 748,265                           |
| [10] TOTAL EXPENDITURES     | \$ 4,204,804           | \$ 1,281,675                        | \$ 1,394,851             | \$ 2,676,526                               | \$ 46,200                          | \$ 1,482,078                         |
| [11] Ending Balance June 30 |                        |                                     |                          | <u>\$ 1,639,517</u>                        |                                    |                                      |

Numbers may not add correctly due to rounding.



# SCHOOL CAPITAL PROJECTS FUND

The school capital projects fund is for the purchase of capital items not provided for in the annual school operating fund and project scopes that are too small for the school construction fund. This fund typically receives revenue from the local governing body through direct appropriation or the transfer of funds from the prior year's school operating fund remaining balances.

FCPS used the beginning fund balance of \$1,241,192 and a \$5,467,769 transfer by the county to purchase the following items/projects related to school facilities.

## Projects begun in FY 2024 (prior year) and completed by June 30, 2025:

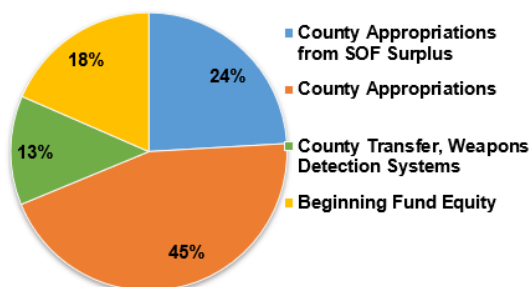
- Dowell J. Howard fire alarm replacement
- Apple Pie Ridge Elementary School fire alarm replacement
- Armel Elementary School fire alarm replacement
- Stonewall Elementary School fire alarm replacement
- Facilities Services West fire alarm installation

## Projects begun in FY 2025 (current year) and complete or in progress as of June 30, 2025:

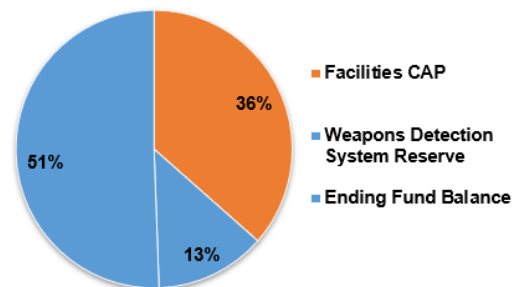
- James Wood Middle School partial roof replacement
- Bass-Hoover Elementary School HVAC chiller replacement
- Bass-Hoover Elementary School boiler and water heater replacements (*project is in progress*)
- Bass-Hoover Elementary School plumbing refurbishment
- Stonewall Elementary School HVAC boiler unit replacements (*project is in progress*)
- Apple Pie Ridge Elementary School HVAC boiler unit replacements (*project is in progress*)
- Apple Pie Ridge Elementary School roof replacement (*project is in progress*)
- Apple Pie Ridge Elementary plumbing refurbishment
- Sherando High School boiler replacement (*project is in progress*)
- Sherando High School track resurface (*project is in progress*)
- Millbrook High School tennis court resurface (*project is in progress*)
- Weapons Detection Systems installation at remaining schools (*project is in progress*)

The balance of \$4,261,252 will carry forward into FY26 to complete the in-progress projects listed above.

Sources of Funds



Uses of Funds



Frederick County Public Schools  
**School Capital Projects Fund**  
Year Ended June 30, 2025

|   | [a]<br>Actual<br>2022-23 | [b]<br>Actual<br>2023-24 | [c]<br>Adjusted<br>Budget<br>2024-25 | [d]<br>Actual<br>2024-25 | [e]<br>Variance<br>from<br>Adj Budget |
|---|--------------------------|--------------------------|--------------------------------------|--------------------------|---------------------------------------|
| [1] <b>Beginning Balance July 1</b>         | \$ 4,837,375             | \$ 3,310,246             | \$ 1,691,658                         | \$ 1,241,192             | \$ (450,465)                          |
| <b>REVENUES:</b>                            |                          |                          |                                      |                          |                                       |
| [2] Other Receipts                          | \$ -                     | \$ -                     | \$ -                                 | \$ -                     | \$ -                                  |
| [3] State Revenue                           | 4,117,427                | -                        | -                                    | -                        | -                                     |
| [4] Local Funds - Frederick County          | 1,023,546                | 877,282                  | 5,467,769                            | 5,467,769                | -                                     |
| [5] Transfers from Other Funds              | -                        | -                        | -                                    | -                        | -                                     |
| [6] <b>TOTAL REVENUES</b>                   | <b>\$ 5,140,973</b>      | <b>\$ 877,282</b>        | <b>\$ 5,467,769</b>                  | <b>\$ 5,467,769</b>      | <b>\$ -</b>                           |
| <b>Total Revenues and Beginning Balance</b> | <b>\$ 9,978,348</b>      | <b>\$ 4,187,528</b>      | <b>\$ 7,159,427</b>                  | <b>\$ 6,708,961</b>      | <b>\$ (450,465)</b>                   |
| <b>EXPENDITURES:</b>                        |                          |                          |                                      |                          |                                       |
| [7] Capital Outlay                          | \$ 6,668,101             | \$ 2,946,336             | \$ 7,159,427                         | \$ 2,447,709             | \$ 4,711,718                          |
| [8] <b>TOTAL EXPENDITURES</b>               | <b>\$ 6,668,101</b>      | <b>\$ 2,946,336</b>      | <b>\$ 7,159,427</b>                  | <b>\$ 2,447,709</b>      | <b>\$ 4,711,718</b>                   |
| [9] <b>Ending Balance June 30</b>           | <b>\$ 3,310,246</b>      | <b>\$ 1,241,192</b>      | <b>\$ -</b>                          | <b>\$ 4,261,252</b>      |                                       |
| [10] Balance Reserve for Encumbrances       | \$ 2,837,076             | \$ 691,657               |                                      | \$ 3,338,109             |                                       |
| [11] Balance Committed                      | \$ 473,170               | \$ 549,536               |                                      | \$ 923,143               |                                       |

Numbers may not add correctly due to rounding.

# CONSTRUCTION FUND

The active construction projects for FY 2025 were Indian Hollow Elementary, James Wood High School, the fourth high school, the Middletown Elementary expansion, and Jordan Springs Elementary expansion construction projects.

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 continue the project.

|  |                         |   |                          |
|--|-------------------------|---|--------------------------|
| <b><u>Indian Hollow Elementary</u></b> |                         | <b><u>James Wood High School</u></b>    |                          |
| Beginning project amount               | \$ 12,020,000.00        | Beginning project amount                | \$ 72,844,000.00         |
| Expenditures through June 30, 2025     | \$ (11,852,795.20)      | Expenditures through June 30, 2025      | \$ (70,052,173.94)       |
| O/S Encumbrances @ June 30, 2025       | \$ -                    | O/S Encumbrances @ June 30, 2025        | \$ (895,749.63)          |
| Remaining project balance              | <b>\$ 167,204.80</b>    | Remaining project balance               | <b>\$ 1,896,076.43</b>   |
| Cash received – bond proceeds          | \$ 10,370,000.00        | Cash received – bond proceeds           | \$ 65,100,000.00         |
| Cash received – premium proceeds       | \$ 1,440,559.85         | Cash received – premium proceeds        | \$ 6,318,812.91          |
| Cash received – interest earnings      | \$ 309,611.29           | Cash received – interest earnings       | \$ 1,468,227.75          |
| Cash disbursed for project             | \$ (11,852,795.20)      | Cash transferred from other projects    | \$ 179,394.65            |
| Cash transferred to other project      | \$ (267,375.94)         | Cash disbursed for project              | \$ (69,542,522.11)       |
| Accounts Payable @ June 30, 2025       | \$ -                    | Accounts Payable @ June 30, 2025        | \$ (509,651.83)          |
| Cash/A/P balance @ June 30, 2025       | <b>\$ (0.00)</b>        | Cash/ A/P balance as of June 30, 2025   | <b>\$ 3,014,261.37</b>   |
| <b><u>Armel Addition:</u></b>          |                         | <b><u>Fourth High School:</u></b>       |                          |
| Beginning project amount               | \$ 500,000.00           | Beginning project amount                | \$ 151,600,000.00        |
| Expenditures through June 30, 2025     | \$ (474,563.00)         | Expenditures through June 30, 2025      | \$ (1,255,253.88)        |
| O/S Encumbrances @ June 30, 2025       | \$ -                    | O/S Encumbrances @ June 30, 2025        | \$ (7,210,994.14)        |
| Remaining project balance              | <b>\$ 25,437.00</b>     | Remaining project balance               | <b>\$ 143,133,751.98</b> |
| Cash received – bond proceeds          | \$ -                    | Cash received – bond proceeds           | \$ 5,805,000.00          |
| Cash received – premium proceeds       | \$ -                    | Cash received – premium proceeds        | \$ 197,718.21            |
| Cash received – interest earnings      | \$ -                    | Cash received – interest earnings       | \$ 34,946.20             |
| Cash transferred – undesignated fund   | \$ -                    | Cash transferred – undesignated fund    | \$ -                     |
| Cash received from other projects      | \$ 500,000.00           | Cash received from other projects       | \$ 302,718.12            |
| Cash disbursed for project             | \$ (474,563.00)         | Cash disbursed for project              | \$ (930,804.02)          |
| Accounts Payable @ June 30, 2025       | \$ -                    | Accounts Payable @ June 30, 2025        | \$ (324,449.86)          |
| Cash/ A/P balance as of June 30, 2025  | <b>\$ 25,437.00</b>     | Cash/A/P balance @ June 30, 2025        | <b>\$ 5,085,128.65</b>   |
| <b><u>Middletown Expansion:</u></b>    |                         | <b><u>Jordan Springs Expansion:</u></b> |                          |
| Beginning project amount               | \$ 22,400,000.00        | Beginning project amount                | \$ 13,600,000.00         |
| Expenditures through June 30, 2025     | \$ (479,982.19)         | Expenditures through June 30, 2025      | \$ (389,321.72)          |
| O/S Encumbrances @ June 30, 2025       | \$ (903,885.75)         | O/S Encumbrances @ June 30, 2025        | \$ (463,292.00)          |
| Remaining project balance              | <b>\$ 21,016,132.06</b> | Remaining project balance               | <b>\$ 12,747,386.28</b>  |
| Cash received – bond proceeds          | \$ 1,455,000.00         | Cash received – bond proceeds           | \$ -                     |
| Cash received – premium proceeds       | \$ 45,430.20            | Cash received – premium proceeds        | \$ -                     |
| Cash received – interest earnings      | \$ 8,665.50             | Cash received – interest earnings       | \$ -                     |
| Cash transferred – undesignated fund   | \$ -                    | Cash received – proffer fund            | \$ 7,463,418.70          |
| Cash received from other projects      | \$ 267,375.94           | Cash received from other projects       | \$ -                     |
| Cash disbursed for project             | \$ (407,989.59)         | Cash disbursed for project              | \$ (302,336.72)          |
| Accounts Payable @ June 30, 2025       | \$ (71,992.60)          | Accounts Payable @ June 30, 2025        | \$ (86,985.00)           |
| Cash/ A/P balance as of June 30, 2025  | <b>\$ 1,296,489.45</b>  | Cash/ A/P balance as of June 30, 2025   | <b>\$ 7,074,096.98</b>   |

Frederick County Public Schools  
**Construction Funds**  
Year Ended June 30, 2025

|   | [a]<br>Project<br>Budget | [b]<br>Prior Years'<br>Receipts     | [c]<br>Actual<br>2024-25 | [d]<br>Cummulative<br>Project<br>Receipts     |                                    |  |
|---|--------------------------|-------------------------------------|--------------------------|---|------------------------------------|--|
| [1] Beginning Balance July 1                    |                          |                                     | \$ 13,165,714            |   |                                    |  |
| <b>REVENUES:</b>                                |                          |                                     |                          |   |                                    |  |
| [2] Interest Income                             | \$ -                     | \$ 1,333,510                        | \$ 487,940.39            | \$ 1,821,451                                  |                                    |  |
| [3] Proceeds from Bond Sale                     | 264,800,581              | 80,028,873                          | 10,190,000               | 90,218,873                                    |                                    |  |
| [4] Other Receipts                              | 8,163,419                | 982,114                             | 7,977,066                | 8,959,180                                     |                                    |  |
| [5] Miscellaneous                               | -                        | -                                   | -                        | -   |                                    |  |
| [6] TOTAL REVENUES                              | \$ 272,964,000           | \$ 82,344,497                       | \$ 18,655,007            | \$ 100,999,503                                |                                    |  |
|   |                          |                                     |                          |   |                                    |  |
|   | [a]<br>Project<br>Budget | [b]<br>Prior Years'<br>Expenditures | [c]<br>Actual<br>2024-25 | [d]<br>Cummulative<br>Project<br>Expenditures | [e]<br>Outstanding<br>Encumbrances | [f]<br>Remaining<br>Project<br>Balance |
| <b>EXPENDITURES:</b>                            |                          |                                     |                          |   |                                    |  |
| [7] Armel Elementary Additions                  | \$ 500,000               | \$ 474,563                          | \$ -                     | \$ 474,563                                    | \$ -                               | \$ 25,437                              |
| [8] Indian Hollow Wall Remediation & HVAC       | 12,020,000               | 11,451,901                          | 400,895                  | 11,852,795                                    |                                    | \$ 167,205                             |
| [9] James Wood High School Renovation           | 72,844,000               | 57,252,319                          | 12,799,855               | 70,052,174                                    | 895,750                            | \$ 1,896,076                           |
| [10] Fourth High School - Design & Construction | 151,600,000              | -                                   | 1,255,254                | 1,255,254                                     | 7,210,994                          | \$ 143,133,752                         |
| [11] Middletown Elementary Expansion            | 22,400,000               | -                                   | 479,982                  | 479,982                                       | 903,886                            | \$ 21,016,132                          |
| [12] Jordan Springs Elementary Expansion        | 13,600,000               | -                                   | 389,322                  | 389,322                                       | 463,292                            | \$ 12,747,386                          |
| [13] TOTAL EXPENDITURES                         | \$ 272,964,000           | \$ 69,178,782                       | \$ 15,325,308            | \$ 84,504,090                                 | \$ 9,473,922                       | \$ 178,985,989                         |
|   |                          |                                     |                          |   |                                    |  |
| [14] Ending Balance June 30                     |                          |                                     |                          | <u>\$ 16,495,413</u>                          |                                    |  |

Numbers may not add correctly due to rounding.

## DEBT SERVICE FUND

The Debt Service Fund accounts for principal and interest payments on general obligation bonds sold through the Virginia Public School Authority to finance major school construction projects.

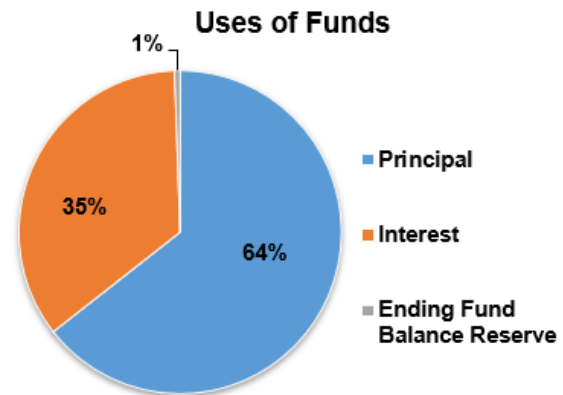
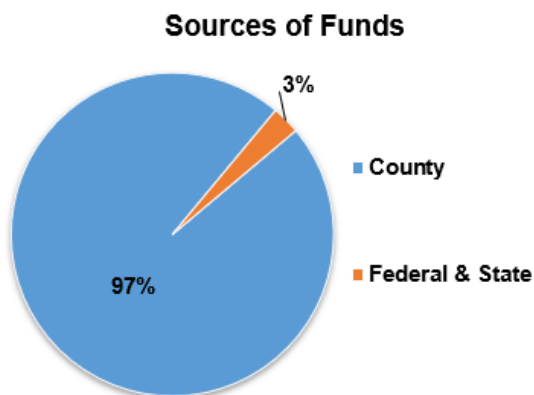
During the fiscal year, FCPS received \$313,344 in refinancing credits from VPSA and \$280,543 from the federal government as an interest rebate subsidy for the Qualified School Construction Bonds (QSCB) program. Additionally, \$20,426,918 was received from the county. These revenue sources were used to pay the principal, interest, and administrative expenses for the 37 active debt issues covering 12 construction projects amortized over 20 years.

The FY 2025 principal, interest, and management fee payments totaled \$20,967,925. The end-of-year fund balance is \$116,586. The fund balance will carry forward to support future debt obligations.

A summary of the outstanding indebtedness is shown below.

|  |                              |
|--|------------------------------|
| Outstanding debt at June 30, 2024                  | \$ 170,150,000               |
| New debt incurred during FY 2025                   | \$ 10,190,000 *              |
| Principal payments on existing debt during FY 2025 | <u>\$( 13,565,000)</u>       |
| <b>OUTSTANDING DEBT AT JUNE 30, 2025</b>           | <b><u>\$ 166,775,000</u></b> |

\* New debt incurred includes borrowing for the James Wood High School, fourth high school, and Middletown Elementary School construction projects.



Frederick County Public Schools  
**Debt Service Fund**  
Year Ended June 30, 2025

|                                     | [a]                  | [b]                 | [c]                           | [d]                  | [e]                            |
|-------------------------------------|----------------------|---------------------|-------------------------------|----------------------|--------------------------------|
|                                     | Actual<br>2022-23    | Actual<br>2023-24   | Adjusted<br>Budget<br>2024-25 | Actual<br>2024-25    | Variance<br>from<br>Adj Budget |
| [1] <b>Beginning Balance July 1</b> | \$ 38,185            | \$ 31,847           | \$ -                          | \$ 63,706            | \$ 63,706                      |
| <b>REVENUES:</b>                    |                      |                     |                               |                      |                                |
| [2] State VPSA Credits              | \$ 304,824           | \$ 369,331          | \$ 284,932                    | \$ 313,344           | \$ 28,412                      |
| [3] Federal - QSCB                  | 280,543              | 281,370             | 280,543                       | 280,543              | (1)                            |
| [4] Local Funds - Frederick County  | 18,076,918           | 18,076,918          | 20,426,918                    | 20,426,918           | -                              |
| [5] Transfers from Other Funds      | -                    | 226,069             | -                             | -                    | -                              |
| [6] <b>TOTAL REVENUES</b>           | <b>\$ 18,662,285</b> | <b>\$18,953,688</b> | <b>\$ 20,992,393</b>          | <b>\$ 21,020,805</b> | <b>\$ 28,412</b>               |
| <b>EXPENDITURES:</b>                |                      |                     |                               |                      |                                |
| [7] Principal Payments              | \$ 12,330,784        | \$12,450,000        | \$ 13,565,000                 | \$ 13,565,000        | \$ -                           |
| [8] Interest Payments               | 5,441,106            | 6,443,345           | 7,383,711                     | 7,374,440            | 9,271                          |
| [9] Miscellaneous                   | 28,850               | 28,484              | 43,682                        | 28,485               | 15,197                         |
| [10] <b>TOTAL EXPENDITURES</b>      | <b>\$ 17,800,740</b> | <b>\$18,921,829</b> | <b>\$ 20,992,393</b>          | <b>\$ 20,967,925</b> | <b>\$ 24,468</b>               |
| [11] Transfers to Other Funds       | \$ 867,883           | \$ -                | \$ -                          | \$ -                 |                                |
| [12] <b>Ending Balance June 30</b>  | <b>\$ 31,847</b>     | <b>\$ 63,706</b>    | <b>\$ -</b>                   | <b>\$ 116,586</b>    |                                |
| [13] Balance Assigned               | \$ 31,847            | \$ 63,706           |                               | \$ 116,586           |                                |

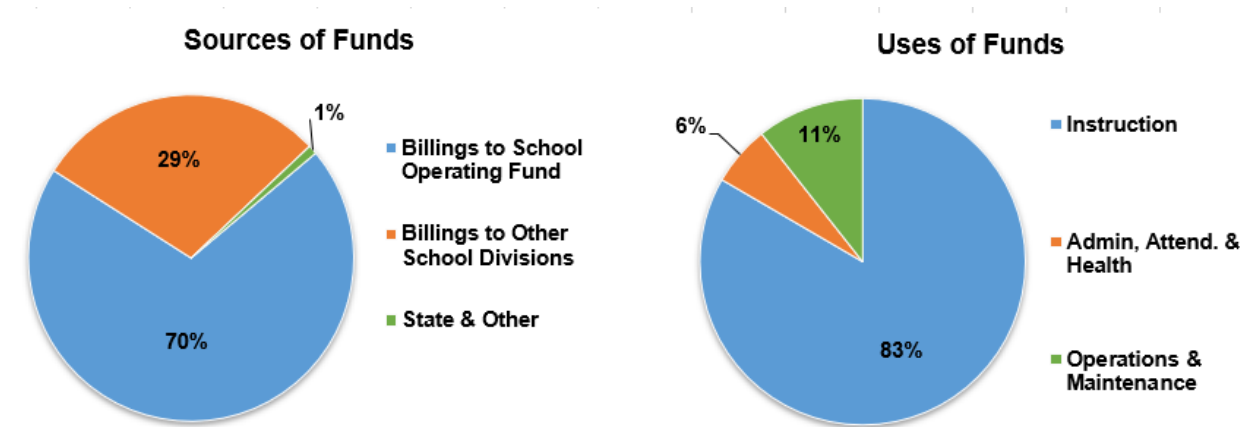
Numbers may not add correctly due to rounding.

# 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 state dollars. The NREP program provides intense services to multiple disabled students, emotionally disabled students, autistic students, hearing-impaired students, deaf/blind students, and early childhood students with various disabilities. The program also provides outreach services to daycares and homes, as well as musical, occupational, physical, and speech therapy services. About 200 students receive services from this program, of which 70 percent are FCPS students.

Total revenues were \$7,340,474 and were \$293,459 less than budgeted. This amount represents a positive variance in interest earnings offset by a credit to the participating localities for the previous year's operating surplus of funds. Expenditure savings of \$412,555 were realized throughout the year. The residual surplus of \$411,507 is carried forward to the next school year and will be a credit to the participating localities. The residual surplus is the result of vacancy and turnover savings in personnel.

The NREP textbook fund concluded the year with a fund balance of \$27,978. 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, 2025

|  | [a]<br>Actual<br>2022-23 | [b]<br>Actual<br>2023-24 | [c]<br>Adjusted<br>Budget<br>2024-25 | [d]<br>Actual<br>2024-25 | [e]<br>Variance<br>from<br>Adj Budget |
|--|--------------------------|--------------------------|--------------------------------------|--------------------------|---------------------------------------|
| <b>OPERATING FUND</b>  |                          |                          |                                      |                          |                                       |
| <b>Beginning Balance at July 1</b>   | \$ 351,773               | \$ 408,645               | \$ 55,300                            | \$ 347,710               | \$ 292,410                            |
| <b>REVENUES:</b>   |                          |                          |                                      |                          |                                       |
| [1] Interest   | \$ 22,606                | \$ 41,477                | \$ -                                 | \$ 54,251                | \$ 54,251                             |
| [2] Tuition  | -                        | -                        | -                                    | -                        | -                                     |
| [3] Revenue from Commonwealth  | 26,000                   | 26,000                   | 26,000                               | 26,000                   | -                                     |
| [4] Revenue from Federal Government  | 12,664                   | -                        | -                                    | -                        | -                                     |
| [5] Local Funds -- Frederick County,<br>Winchester City, and Clarke County | 5,956,723                | 6,507,642                | 7,607,933                            | 7,260,223                | (347,710)                             |
| <b>[6] TOTAL REVENUES</b>  | <b>\$ 6,017,993</b>      | <b>\$ 6,575,119</b>      | <b>\$ 7,633,933</b>                  | <b>\$ 7,340,474</b>      | <b>\$ (293,459)</b>                   |
| <b>EXPENDITURES:</b>   |                          |                          |                                      |                          |                                       |
| [7] Instruction  | \$ 5,034,981             | \$ 5,493,329             | \$ 6,446,107                         | \$ 6,036,688             | \$ 409,419                            |
| [8] Administration, Attendance & Health                                    | 224,676                  | 411,160                  | 430,308                              | 431,892                  | (1,585)                               |
| [9] Pupil Transportation Services  | 261                      | 1,261                    | 973                                  | -                        | 973                                   |
| [10] Operations and Maintenance  | 614,355                  | 663,117                  | 760,969                              | 772,399                  | (11,430)                              |
| [11] Food Services   | 493                      | -                        | 1,000                                | -                        | 1,000                                 |
| [12] Fund Transfers/Contingency  | 10,000                   | 20,000                   | 0                                    | -                        | 0                                     |
| [13] Technology  | 76,356                   | 47,186                   | 49,877                               | 35,698                   | 14,179                                |
| <b>[14] TOTAL EXPENDITURES</b>   | <b>\$ 5,961,121</b>      | <b>\$ 6,636,054</b>      | <b>\$ 7,689,233</b>                  | <b>\$ 7,276,678</b>      | <b>\$ 412,555</b>                     |
| <b>[15] Ending Balance at June 30</b>                                      | <b>\$ 408,645</b>        | <b>\$ 347,710</b>        | <b>\$ -</b>                          | <b>\$ 411,507</b>        |                                       |
| [16] Reserve for Encumbrance   | \$ 34,704                | \$ -                     |                                      | \$ -                     |                                       |
| [17] Balance Committed   | \$ 373,941               | \$ 347,710               |                                      | \$ 411,507               |                                       |
| <b>TEXTBOOK FUND</b>   |                          |                          |                                      |                          |                                       |
| <b>Beginning Balance at July 1</b>   | \$ 7,041                 | \$ 5,485                 | \$ 20,000                            | \$ 26,678                | \$ 6,678                              |
| <b>REVENUES:</b>   |                          |                          |                                      |                          |                                       |
| [1] Interest   | \$ 438                   | \$ 1,193                 | \$ -                                 | \$ 1,300                 | \$ 1,300                              |
| [2] Transfers from NREP Operating Fund                                     | 10,000                   | 20,000                   | -                                    | -                        | -                                     |
| <b>[3] TOTAL REVENUES</b>  | <b>\$ 10,438</b>         | <b>\$ 21,193</b>         | <b>\$ -</b>                          | <b>\$ 1,300</b>          | <b>\$ 1,300</b>                       |
| <b>EXPENDITURES:</b>   |                          |                          |                                      |                          |                                       |
| [4] Payments for Textbooks   | \$ 11,994                | \$ -                     | \$ 20,000                            | \$ -                     | \$ 20,000                             |
| [5] Payments for Technology Software/Devices                               | -                        | -                        | -                                    | -                        | -                                     |
| <b>[6] TOTAL EXPENDITURES</b>  | <b>\$ 11,994</b>         | <b>\$ -</b>              | <b>\$ 20,000</b>                     | <b>\$ -</b>              | <b>\$ 20,000</b>                      |
| <b>[7] Ending Balance at June 30</b>                                       | <b>\$ 5,485</b>          | <b>\$ 26,678</b>         | <b>\$ -</b>                          | <b>\$ 27,978</b>         |                                       |
| [8] Balance Committed  | \$ 5,485                 | \$ 26,678                |                                      | \$ 27,978                |                                       |

Numbers may not add correctly due to rounding.



## 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, 2025, is comprised of the following:

|                                       | Private-Purpose<br>Endowment Balance | Private-Purpose<br>Income Fund Balance |
|---------------------------------------|--------------------------------------|--|
| Armstrong Foundation Scholarship      | \$ 224,861                           | \$ 112,796                             |
| Della Stine Scholarship               | \$ 13,465                            | \$ 1,868                               |
| Clyde & Alfretta M. Logan Scholarship | N/A                                  | \$ 7,500                               |
| Bright Futures Program                | N/A                                  | \$ 671,493                             |
| FCPS101                               | N/A                                  | \$ 1,711                               |
| Preschool Donations                   | N/A                                  | \$ 41,745                              |
| <b>TOTAL</b>                          | <b>\$ 238,326</b>                    | <b>\$ 837,113</b>                      |

### 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, and Clyde and Alfretta M. Logan Scholarship Funds are restricted for 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 donated resources (money, supplies or time) that already exist in the community.
- FCPS101 is a community engagement program to educate community members on FCPS instructional and operational services. Private donations support this program.
- The Preschool Donation is provided to support preschool program operational expenses.

Frederick County Public Schools  
**Private Purpose Funds**  
Year Ended June 30, 2025

|                                     | [a]<br>Private-Purpose<br>Endowment<br>FY23-24 | [b]<br>Private-Purpose<br>Income<br>FY23-24 | [c]<br>Private-Purpose<br>Endowment<br>FY24-25 | [d]<br>Private-Purpose<br>Income<br>FY24-25 |
|-------------------------------------|--|---|--|---|
| [1] <b>Beginning Balance July 1</b> | \$ 238,326                                     | \$ 496,674                                  | \$ 238,326                                     | \$ 676,027                                  |
| <b>REVENUES:</b>                    |  |   |  |   |
| [2] Interest on Bank Accounts       | \$ -   | \$ 46,618                                   | \$ -   | \$ 51,256                                   |
| [3] Interest on Investments         |  |   |  |   |
| [4] Donations and Grants            |  | 175,100                                     |  | 259,717                                     |
| [5] Billings to FCPS & WPS          |  | 300,000                                     |  | 300,000                                     |
| [6] Investment Earnings             |  |   |  |   |
| [7] <b>TOTAL REVENUES</b>           | <b>\$ -</b>                                    | <b>\$ 521,718</b>                           | <b>\$ -</b>                                    | <b>\$ 610,973</b>                           |
| <b>EXPENDITURES:</b>                |  |   |  |   |
| [8] Salaries                        | \$ -   | \$ 168,798                                  | \$ -   | \$ 185,726                                  |
| [9] Employee Benefits               | -  | 67,233                                      | \$ -   | 71,669                                      |
| [10] Scholarship Payments           | -  | 16,500                                      | -  | 23,500                                      |
| [11] Services and Other Expenses    | -  | 9,163                                       | -  | 14,931                                      |
| [12] Other Operating Supplies       | -  | 71,107                                      | -  | 99,920                                      |
| [13] Instructional Supplies         | -  | -   | -  | 2,495                                       |
| [14] Technology Hardware            | -  | 9,565                                       | -  | -   |
| [15] Capital Outlay                 | -  | -   | -  | 51,645                                      |
| [16] Transfers to Other Funds       | -  | -   | -  | -   |
| [17] <b>TOTAL EXPENDITURES</b>      | <b>\$ -</b>                                    | <b>\$ 342,366</b>                           | <b>\$ -</b>                                    | <b>\$ 449,886</b>                           |
| [18] <b>Ending Balance June 30</b>  | <b><u>\$ 238,326</u></b>                       | <b><u>\$ 676,027</u></b>                    | <b><u>\$ 238,326</u></b>                       | <b><u>\$ 837,113</u></b>                    |
| [19] Balance Restricted             | \$ 238,326                                     | \$ 676,027                                  | \$ 238,326                                     | \$ 837,113                                  |

Numbers may not add correctly due to rounding.

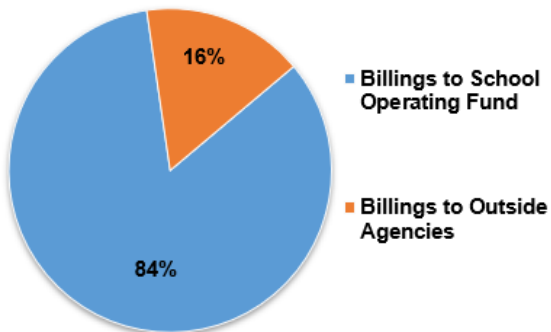
## CONSOLIDATED SERVICES FUND

The consolidated services fund accounts for the transaction activity associated with vehicle services provided to the school division and outside agencies.

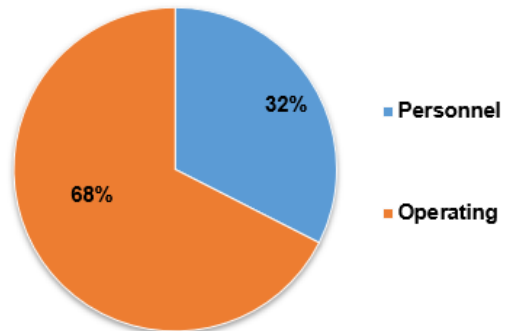
The transportation facility, located on Route 522 south, is equipped for fleet maintenance and fueling services to support the school division, some county offices and departments, and volunteer fire and rescue stations. The facility operations include vehicle repairs, tire changing, washing and fueling, 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 billings include full recovery of all direct and indirect expenses associated with the service provided.

FY 2025 revenues totaled \$4,211,070 and expenses totaled \$4,156,877. Expenditures are less than revenues by \$54,193 and are added to the fund balance. The ending fund balance of \$1,005,728 includes \$454,493 in inventory value at fiscal year-end. The residual \$551,235 in fund balance is assigned as a carried-forward to the next fiscal year to support the consolidated services operation.

**Sources of Funds**



**Uses of Funds**



Frederick County Public Schools  
**Consolidated Services Fund**  
Year Ended June 30, 2025

|  | [a]                 | [b]                 | [c]                           | [d]                 | [e]                            |
|--|---------------------|---------------------|-------------------------------|---------------------|--------------------------------|
|  | Actual<br>2022-23   | Actual<br>2023-24   | Adjusted<br>Budget<br>2024-25 | Actual<br>2024-25   | Variance<br>from<br>Adj Budget |
| <b>Beginning Balance July 1</b>                  | \$ 819,138          | \$ 1,046,368        | \$ 1,070,143                  | \$ 917,058          | \$ (118,608)                   |
| [1] <b>REVENUES:</b>                             |                     |                     |                               |                     |                                |
| [2] Vehicle Services                             |                     |                     |                               |                     |                                |
| Billings to FCPS                                 | \$ 3,458,777        | \$ 3,382,567        | \$ 3,578,810                  | \$ 3,527,457        | \$ (51,079)                    |
| Billings to Outside Agencies                     | 766,270             | 739,559             | 845,865                       | 677,577             | (167,708)                      |
| Other Receipts                                   | 1,606               | 1,578               | 5,181                         | 5,181               | -                              |
| Sub-total Vehicle Services                       | \$ 4,226,652        | \$ 4,123,703        | \$ 4,429,857                  | \$ 4,211,070        | \$ (218,787)                   |
| [3] Transfers from School Operating Fund         | \$ -                | \$ -                | \$ -                          | \$ -                | \$ -                           |
| [4] Prior Year Encumbrances                      | \$ -                | \$ -                | \$ 34,477                     | \$ 34,477           | \$ -                           |
| [5] <b>TOTAL RECEIPTS</b>                        | <b>\$ 4,226,652</b> | <b>\$ 4,123,703</b> | <b>\$ 4,464,334</b>           | <b>\$ 4,211,070</b> | <b>\$ (218,787)</b>            |
| <b>Total Receipts and Beginning Balance</b>      | <b>\$ 5,045,790</b> | <b>\$ 5,170,071</b> | <b>\$ 5,534,477</b>           | <b>\$ 5,162,605</b> |                                |
| [6] <b>EXPENDITURES:</b>                         |                     |                     |                               |                     |                                |
| [7] Vehicle Services                             |                     |                     |                               |                     |                                |
| Salaries   | \$ 877,099          | \$ 976,882          | \$ 1,033,436                  | \$ 1,029,611        | \$ 3,824                       |
| Fringe Benefits                                  | 260,359             | 324,584             | 334,299                       | 318,372             | 15,927                         |
| Purchased Services                               | 51,259              | 71,453              | 1,198,961                     | 71,233              | 1,127,729                      |
| Other Charges                                    | 66,747              | 53,606              | 82,597                        | 56,121              | 25,999                         |
| Materials and Supplies                           | 2,743,959           | 2,792,010           | 2,860,764                     | 2,649,660           | 204,121                        |
| Capital Outlay                                   | -                   | -                   | 24,420                        | 24,420              | -                              |
| Sub-total Vehicle Services                       | \$ 3,999,423        | \$ 4,218,535        | \$ 5,534,477                  | \$ 4,156,877        | \$ 1,377,600                   |
| [8] <b>TOTAL EXPENDITURES</b>                    | <b>\$ 3,999,423</b> | <b>\$ 4,218,535</b> | <b>\$ 5,534,477</b>           | <b>\$ 4,156,877</b> | <b>\$ 1,377,600</b>            |
| [9] <b>Revenues Over/ (Under) Expenditures</b>   | <b>\$ 227,230</b>   | <b>\$ (94,832)</b>  |                               | <b>\$ 54,193</b>    |                                |
| [10] <b>Ending Balance June 30</b>               | <b>\$ 1,046,368</b> | <b>\$ 951,535</b>   |                               | <b>\$ 1,005,728</b> |                                |
| [11] Balance Nonspendable, Inventory             | \$ 516,261          | \$ 405,063          |                               | \$ 454,493          |                                |
| [12] Balance Committed - reserve for encumbrance | \$ -                | \$ 34,477           |                               | \$ -                |                                |
| [13] Balance Assigned                            | \$ 530,107          | \$ 511,995          |                               | \$ 551,235          |                                |

Numbers may not add correctly due to rounding.

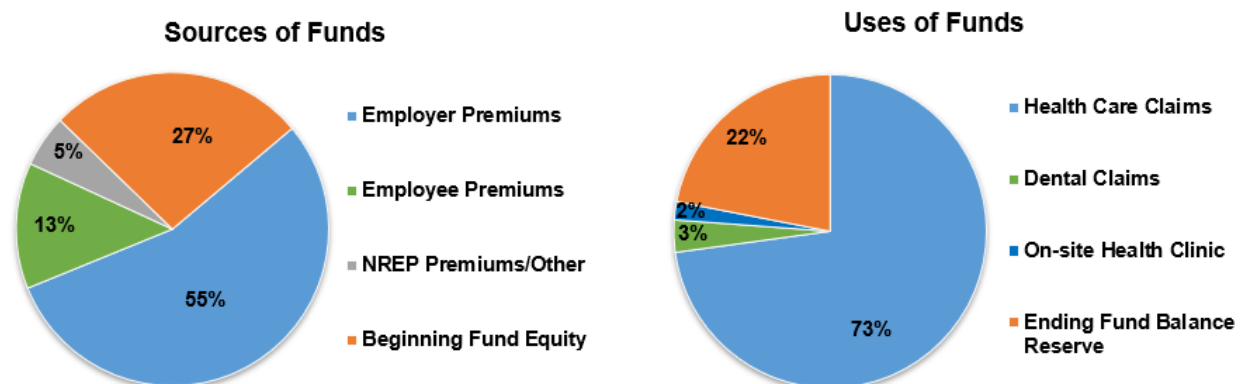
# INSURANCE RESERVE FUND

The insurance reserve fund accounts for health care benefits for participating employees. Sources of funds are medical and dental premiums received from Frederick County Public Schools and participating employees. Funds are used to pay health/dental claims and health clinic activities for participating employees. The fund balance is generated from premiums exceeding insurance carrier claims and health clinic activities. Likewise, the fund balance could decrease for claims and activities exceeding premiums collected. A range for projected claims expense and health care utilization is prepared by the insurance carrier. Premiums are set within the projected claims range and projected health clinic activities.

The health insurance program provided coverage for 1,955 FCPS employees and retirees plus their dependents. The program includes two medical plan options, one vision, and one dental plan—all provided by Anthem. The two medical plan options are known as KeyCare 25 and the Health Savings Account (HSA). Participating employees and their dependents also have access to the on-site healthcare clinic. The health clinic is designed to improve employee access to convenient, quality healthcare services while decreasing time away from the classroom and work sites.

On the financial statement, column [d] shows the current year's activity compared to the expected claim levels shown in column [c]. Medical and dental claims, Affordable Care Act, on-site health clinic activities, and other expenses for FY 2025 totaled \$26,764,511, exceeding the expected level of \$26,134,000. Premiums collected also exceeded expectations due to more participants. The insurance reserve fund fiscal year-end balance decreased by \$1,631,158 to an ending balance of \$7,504,260. The fund balance equates to almost four months of expected claims activity. The fund balance is assigned to support future health claims.

Column [e] provides activity projected for FY 2026. FCPS premium shares will increase by eight percent; employee premiums will not increase. Anthem will continue to provide medical insurance and Delta Dental will provide dental insurance for participating employees and their dependents. Overall, the fund needs to support about \$30.3 million in expected insurance claims and healthcare clinic activities for FY 2026. It is important to maintain a fund balance sufficient to support claims that exceed expectations.



Frederick County Public Schools  
**Insurance Reserve Fund**  
Year Ended June 30, 2025

|  | [a]<br>Actual<br>2022-23 | [b]<br>Actual<br>2023-24 | [c]<br>Expected<br>Activity<br>2024-25 | [d]<br>Actual<br>2024-25 | [e]<br>Expected<br>Activity<br>2025-26 |      |
|--|--------------------------|--------------------------|--|--------------------------|--|------|
| [1] <b>Beginning Balance July 1</b>            | \$ 11,613,331            | \$ 9,563,182             | \$ 9,135,418                           | \$ 9,135,418             | \$ 7,504,260                           | [1]  |
| <b>REVENUES:</b>                               |                          |                          |  |                          |  |      |
| [2] Interest on Bank Deposits                  | \$ 505,578               | \$ 660,103               | \$ 400,000                             | \$ 731,145               | \$ 500,000                             | [2]  |
| [3] Health Insurance Premiums                  | 19,867,255               | 22,086,746               | 24,178,800                             | 24,543,659               | 27,807,025                             | [3]  |
| [4] Donations/Grants/Other                     | 45,533                   | 10,977                   | 500                                    | 5,549                    | 500                                    | [4]  |
| [5] <b>TOTAL REVENUES</b>                      | <b>\$ 20,418,366</b>     | <b>\$ 22,757,826</b>     | <b>\$ 24,579,300</b>                   | <b>\$ 25,133,353</b>     | <b>\$ 28,307,525</b>                   | [5]  |
| <b>EXPENDITURES:</b>                           |                          |                          |  |                          |  |      |
| [6] Contracted Activities                      | \$ 329,873               | \$ 214,844               | \$ 250,000                             | \$ 78,700                | \$ 90,000                              | [6]  |
| [7] Taxes & Fees                               | 7,949                    | 8,469                    | 9,000                                  | 9,249                    | 10,000                                 | [7]  |
| [8] Lease of Building                          | 35,641                   | 36,354                   | -                                      | 3,657                    | -                                      | [8]  |
| [9] Health Clinic Services & Supplies          | 672,229                  | 643,443                  | 725,000                                | 639,730                  | 675,000                                | [9]  |
| [10] Health Care Claims                        | 20,130,525               | 20,861,863               | 23,700,000                             | 24,897,411               | 28,155,000                             | [10] |
| [11] Dental Claims                             | 1,292,299                | 1,420,616                | 1,450,000                              | 1,135,765                | 1,400,000                              | [11] |
| [12] <b>TOTAL EXPENDITURES</b>                 | <b>\$ 22,468,514</b>     | <b>\$ 23,185,589</b>     | <b>\$ 26,134,000</b>                   | <b>\$ 26,764,511</b>     | <b>\$ 30,330,000</b>                   | [12] |
| [13] <b>Revenues Over/(Under) Expenditures</b> | <b>\$ (2,050,149)</b>    | <b>\$ (427,764)</b>      | <b>\$ (1,554,700)</b>                  | <b>\$ (1,631,158)</b>    | <b>\$ (2,022,475)</b>                  | [13] |
| [14] <b>Ending Balance June 30</b>             | <b>\$ 9,563,182</b>      | <b>\$ 9,135,418</b>      | <b>\$ 7,580,718</b>                    | <b>\$ 7,504,260</b>      | <b>\$ 5,481,785</b>                    | [14] |

Numbers may not add correctly due to rounding.



# ***Frederick County Public Schools***

*1415 Amherst Street  
Winchester, Virginia 22601  
540-662-3888*

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*For more information on current budget and programs, visit [www.frederickcountyschoolsva.net](http://www.frederickcountyschoolsva.net)*

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Finance Committee

Agenda Item Detail

Meeting Date: October 15, 2025

Agenda Section: Items For Information Only

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**Title:** The Government Finance Officers Association (GFOA) has awarded the County the Award for Outstanding Achievement in Popular Annual Financial Reporting for the June 30, 2024 Popular Annual Financial Report (PAFR).

This is the 19th consecutive year that Frederick County has received this achievement.

**Attachments:**

[GFOA PAFR Award 2024.pdf](#)





GOVERNMENT FINANCE OFFICERS ASSOCIATION  
**NEWS RELEASE**

**FOR IMMEDIATE RELEASE**

10/2/2025

**For more information contact:**  
**Michele Mark Levine, Director/TSC**  
**Phone: (312) 977-9700**  
**Fax: (312) 977-4806**  
**Email: [mlevine@gfoa.org](mailto:mlevine@gfoa.org)**

(Chicago, Illinois)—Government Finance Officers Association is pleased to announce that **County of Frederick** has received GFOA's Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR Award) for its Popular Annual Financial Report for the fiscal year ended June 30, 2024.

The Award represents a significant achievement by the entity. In order to be eligible for the PAFR Award, a government must also submit its annual comprehensive financial report to GFOA's Certificate of Achievement for Excellence in Financial Reporting Program and receive the Certificate for the current fiscal year. Each eligible report is reviewed by judges who evaluate the report based on the following categories: reader appeal, understandability, distribution methods, creativity and other elements.

*Government Finance Officers Association (GFOA) advances excellence in government finance by providing best practices, professional development, resources, and practical research for more than 25,000 members and the communities they serve.*



Finance Committee

Agenda Item Detail

Meeting Date: October 15, 2025

Agenda Section: Items For Information Only

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**Title:** The Government Finance Officers Association (GFOA) has awarded the County the Distinguished Budget Presentation Award for the 2026 fiscal year.

This is the 39th consecutive year that Frederick County has received this award.

**Attachments:**

[GFOA Budget Award 2026.pdf](#)



GOVERNMENT FINANCE OFFICERS ASSOCIATION  
**NEWS RELEASE**

**FOR IMMEDIATE RELEASE**

8/25/2025

**For more information, contact:**  
**Technical Services Center**  
**Phone: (312) 977-9700**  
**Email: [budgetaward@gfoa.org](mailto:budgetaward@gfoa.org)**

(Chicago, Illinois)—Government Finance Officers Association is pleased to announce that **County of Frederick, Virginia** received GFOA's Distinguished Budget Presentation Award for its budget.

The award represents a significant achievement by the entity. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the entity had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as:

- a policy document
- a financial plan
- an operations guide
- a communications device

Budget documents must be rated "proficient" in all four categories, and in the fourteen mandatory criteria within those categories, to receive the award.

There are over 1,900 participants in the Budget Awards Program. The most recent Budget Award recipients, along with their corresponding budget documents, are posted quarterly on GFOA's website. Award recipients have pioneered efforts to improve the quality of budgeting and provide an excellent example for other governments throughout North America.

*Government Finance Officers Association (GFOA) advances excellence in government finance by providing best practices, professional development, resources, and practical research for more than 25,000 members and the communities they serve.*