



COUNTY of FREDERICK

Finance Department
Cheryl B. Shiffler
Director

540/665-5610

Fax: 540/667-0370

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

TO: Board of Supervisors

FROM: Finance Committee

DATE: May 18, 2011

SUBJECT: Finance Committee Report and Recommendations

The Finance Committee met in the First Floor Conference Room at 107 North Kent Street on Wednesday, May 18, 2011 at 8:00 a.m. All members were present. (b) Items 1 and 2 were approved on consent agenda.

1. (b) The Sheriff requests a General Fund supplemental appropriation in the amount of \$3,131. This amount represents DARE donations and t-shirt reimbursements. No local funds required. See attached memo, p. 1.
2. (b) The NRADC Superintendent requests a NRADC Fund supplemental appropriation in the amount of \$34,632 in order to correct a budgeting error associated with the VRS Line of Duty costs. No additional local funds are required. See attached memo, p. 2.
3. The NRADC Superintendent requests a DCS Fund supplemental appropriation in the amount of \$35,000 in order to purchase 2 replacement vehicles. See attached memo, p. 3. The committee recommends approval.
4. The Zoning Administrator requests a General Fund and a Development Projects Fund supplemental appropriation in the amount of \$9,186.55. This amount represents the county funds needed to complete Whitacre Farms subdivision

which was abandoned by the original developer. The performance bond was budgeted in July 2010. This item was postponed last month for further research with the County Attorney. See attached memo, p. 4 – 7. The committee recommends approval that the project proceeds, but supplemental appropriation requests will be brought back to Finance Committee on an as needed basis.

5. The Department of Social Services requests an FY2012 General Fund reduction appropriation in the amount of \$130,501. This amount represents reduced State funding. See attached, p. 8. The committee recommends approval.
6. The Department of Social Services requests an FY2011 General Fund reduction appropriation in the amount of \$261,097. Of this amount, \$24,257 represents reduced local costs, the remainder represents reduced State funding. See attached memo, p. 8 – 10. The committee recommends approval.
7. The Fire & Rescue Chief requests a General Fund supplemental appropriation in the amount of \$14,671. This amount represents funds for the RIT House (\$8,583), the Scott In-House Repair Center (\$3,089) and unanticipated overtime expenses (\$2,999). All funds represent overages in budgeted revenue. See attached memo, p. 11. The committee recommends approval.
8. The County administrator requests a General Fund supplemental appropriation in the amount of \$150,000 to cover legal and other professional services expenses through the end of FY2011. See attached memo, p. 12. The committee recommends approval.

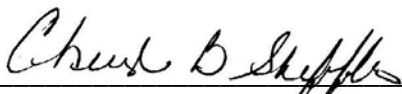
INFORMATION ONLY

1. The County Administrator provides draft Memorandums of Understand for various city/county joint projects. Items have been approved by the Joint Finance Committee and are now being reviewed by legal council. Final versions of the MOUs will be brought to the Finance Committee at a later date for recommendation to the Board of Supervisors. See attached information, p. 13 – 21.
2. The Finance Director provides a Fund 10 Transfer report for FY11. See attached, p. 22 – 28.
3. The Finance Director provides the Unreserved Fund Balance report. See attached, p. 29.
4. The Finance Director provides April Financial Statements. See attached, p. 30 – 42.

Respectfully submitted,
FINANCE COMMITTEE

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

By



Cheryl B. Shiffler, Finance Director

Frederick County Sheriff's Office

ROBERT T. WILLIAMSON
Sheriff



MAJOR R. C. ECKMAN
Chief Deputy

1080 Coverstone Drive
Winchester, Virginia 22602

(540) 662-6168
Fax (540) 504-6400

 **COPY**

TO : Finance Department
FROM : Sheriff R. T. Williamson *RTW*
SUBJECT : Reimbursement/Donations – DARE Program
DATE : May 2, 2011

1005

3-10-18990-0015

Enclosed please find cash and checks totaling \$2,604.60. This amount represents donations and reimbursement for DARE t-shirts.

\$3131.00 ✓

We are requesting this amount be appropriated into the budget for DARE; 3012-5413-001 so we can purchase the DARE t-shirts needed for DARE graduations.

3102-5413-001

Thank you.

RTW/asw

(Middle town check added)

cc: finance committee

Cheryl Shiffler

From: Bruce Conover
Sent: Wednesday, May 04, 2011 1:31 PM
To: Cheryl Shiffler
Cc: John Riley
Subject: Budget Adjustment Request

Cheryl: I need to request a Jail budget adjustment to correct our application of the FY12 Line of Duty obligation. No additional local funding is required.

The anticipated VRS Line of Duty (LOD) cost (\$34,632) was incorrectly applied as a Compensation Board Revenue reduction (Line Item #11-23070-0001). Since the LOD cost is not a revenue reduction but instead an expenditure, the \$34,632 must be restored as revenue. The new Compensation Board Revenue line (#11-23070-0001) should reflect a total amount of \$4,995,153.

The LOD expenditure of \$34,632 should be added as Line Item #033010-5309-000.

I apologize for the extra work. Bruce

Bruce R. Conover
Superintendent
Northwestern Regional
Adult Detention Center
141 Fort Collier Road
Winchester, VA 22601
(540) 665-6374

Northwestern Regional Adult Detention Center

Bruce R. Conover - Superintendent



141 Fort Collier Road, Winchester, VA 22603
(540) 665-6374 (540) 665-1615 FAX

MEMORANDUM

TO : Ms. Cheryl Shiffler, Director of Finance

FROM: *BR* Bruce R. Conover, Superintendent *Kathy Shiffler*

SUBJ : New Vehicle Acquisition

DATE: May 10, 2011

Request Finance Committee approval to transfer \$35,000 from Court Services Unreserved Fund Balance, #13-00240-2530 to 13-2112-8005-00 to acquire two vehicles. Acquisition will replace two aged vehicles requiring repair. No local funds are required.

Thank you for your consideration.





COUNTY of FREDERICK

Department of Planning and Development

540/665-5651

FAX: 540/665-6395

MEMORANDUM

TO: Finance Department

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

RE: Additional Appropriations from the General Fund

DATE: May 12, 2011

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

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

These reductions still leaves a shortage of funds in the amount of \$9,186.55. This shortage includes a ten (10) percent contingency of \$7,420.00 for change orders and construction costs associated with this project as well as a ten (10) percent contingency for project administrative costs of \$7,420.00. These costs include surveying, as-builts, quit claims and required VDOT fees. These contingencies bring the total cost of the project to \$89,040.00. I have attached a copy of the bid break down from Public Works. The Finance Committee at its April 20, 2011, meeting postponed action on this request for additional funds. The Committee requested research by the County Attorney as to collecting the funds from the property owners within the subdivision. I have attached a response from the County Attorney.

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

MRC/dlw

Attachments



COUNTY of FREDERICK

Department of Public Works

540/665-5643

FAX: 540/678-0682

MEMORANDUM

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

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

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

SUBJECT: Estates at Whitacre Farms Subdivision Project

DATE: March 31, 2011

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

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

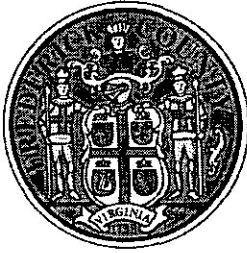
The apparent low bidder is Judy Excavating and Landscaping, with a bid of \$86,200. Currently, there is an amount of \$79,853.45 available for the subject project. Consequently, we met with the apparent low bidder and were able to alter items from the original specifications which decreased the bid to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

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

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

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

JMS/ris



COUNTY OF FREDERICK

Roderick B. Williams
County Attorney

540/722-8383

Fax 540/667-0370

E-mail:

rwillia@co.frederick.va.us

MEMORANDUM

TO: Mark R. Cheran
Subdivision Administrator

FROM: Roderick B. Williams
County Attorney

DATE: May 11, 2011

RE: Subdivision Owner Liability for Developer Default on Improvements

You had inquired regarding whether the County may pursue claims against the current owners of lots in a subdivision to pay for subdivision road improvements originally required of the developer, but where the developer has defaulted and insufficient proceeds from a financial guarantee are available to complete the improvements. Virginia Code § 15.2-2241(5) requires a locality subdivision ordinance to include provisions for acceptance of dedications of any public rights-of-way and for the "owner or developer" either to construct the improvements or to furnish security in an estimated amount of the costs of construction, for the completion of the improvements. County Code § 144-40 provides, as to such improvements, if the developer has not already constructed them: "*The applicant is required to post a bond or other acceptable surety before the final subdivision plats and deeds of dedication are finalized by the Subdivision Administrator. All performance guaranties shall be in a form and amount that is acceptable to the Subdivision Administrator.*"

Neither the state code nor the county code addresses the issue of whether those who purchased from the developer, as successors in title to the land in the subdivision, bear liability in the event of a developer default and funds are not otherwise available. On the one hand, both of the cited code sections bear some suggestion, by disjunctively requiring either the actual construction of the improvements or the posting of security, that the obligation is discharged upon the occurrence of either event. On the other hand, by definition, the amount of the bond cannot be acceptable if it no longer is sufficient to pay the actual costs, and nothing in the code section expressly precludes the concept of a successor liability that runs with the land.

Assuming that the County were in a position to pursue claims against current owners in a subdivision, as successors to the developer, the County would not have a basis for distinguishing between a bank that, for instance, foreclosed the developer's interest, and those individual resident homeowners who purchased, and are living in, homes in the subdivision. Therefore, as a practical matter, the County would be in the unfavorable position of bringing claims against County residents, claims arising out of the failure the developer from whom they purchased. While the claim may be subject to coverage under the homeowners' title insurance, the homeowners would nonetheless be the named adversaries with respect to the County's claims.

Accordingly, for the foregoing reasons, the County might not wish to pursue claims against current subdivision owners for developer defaults in providing required subdivision improvements.

	-----Prior Years-----		-----Current Year-----		-----FY/2012 Budget Year-----	
	Expenditure FY/2009	Expenditure FY/2010	Amended Budget	Actual On 2011/04	Projected Expenditure	Department Request
53170 PUBLIC ASSISTANCE						
053170-5804-000-000 AUXILIARY GRANT	103,874	107,390	195,000	90,683		135,844
053170-5808-000-000 TANF MANUAL CHECKS	0	0	600			600
053170-5808-000-001 REFUNDS-AFDC	-62	-45		-288		
053170-5810-000-000 TANF EMERGENCY ASSISTANCE						
053170-5811-000-000 AFDC- FOSTER CARE	275,335	153,451	398,145	62,314		176,923
053170-5812-000-000 ADOPTION SUBSIDY	177,276	193,121	170,000	203,732		251,396
053170-5813-000-000 GENERAL RELIEF	23,824	35,965	33,000	6,050		3,000
053170-5817-000-000 SPECIAL NEEDS ADOPTION	212,413	153,309	200,000	97,677		169,231
053170-5819-000-000 REFUGEE RESETTLEMENT	1,511	1,460	2,500	0		2,000
053170-5820-000-000 ADOPTION INCENTIVE	4,740	368		0		0
053170-5824-000-000 OTHER PURCHASED SERVICES	14,606	14,404	14,306	10,137		0
053170-5829-000-000 FAMILY PRESERVATION	6,891	7,075	6,753	6,069		6,753
053170-5833-000-000 ADULT SERVICES	86,267	76,948	50,909	46,926		76,996
053170-5848-000-000 TANF-UP MANUAL CHECKS			400			400
053170-5861-000-000 ILE EDUCATION&TRAINING	4,274	1,694	4,000	2,827		4,000
053170-5862-000-000 INDEPENDENT LIVING-BASIC	9,340	2,916	5,732	1,607		5,732
053170-5864-000-000 FOSTER PARENT RESPIRE CARE	396	2,585	1,750	1,250		2,400
053170-5867-000-000 WINGS TO SUCCESS GRANT	231,840	67,399	149,000	92,302		149,000
053170-5871-000-000 VIEW WORKING&TRANS.CHILD CAF	211,667	243,888	190,000	211,384		275,000
053170-5872-000-000 VIEW PURCHASE SERVICE	78,658	55,427	60,000	32,301		84,547
053170-5873-000-000 FOSTER PARENT TRAINING-LOCAL	15,843	24,547	27,000	7,675		27,000
053170-5878-000-000 HEAD START CHILD CARE	16,585	13,226	17,000	10,374		17,000
053170-5881-000-000 NON-VIEW CHILD CARE 90%	92,120	156,858	167,459	55,328		150,713
053170-5882-000-000 NON-VIEW CHILD CARE POS PASS						
053170-5883-000-000 NON-VIEW CHILD CARE 100%	253,307	282,239	230,000	258,569		258,423
053170-5890-000-000 QUALITY INITIATIVE CHILD CAR	11,000	11,000	11,000	8,250		11,000
053170-5895-000-000 ADULT PROTECTIVE SERVICES	7,257	6,137	7,422	6,131		6,517
053170-5895-000-001 GUARDIANSHIP FILING FEE	-155	-128		-280		
053170-5900-000-000 VOCA GRANT	12,968	10,616	18,000	13,600		15,000
-OTHER CHARGES-----	1,851,775	1,621,850	1,959,976	1,224,618	0	1,829,475
--TOTAL--	1,851,775	1,621,850	1,959,976	1,224,618	0	1,829,475

□

Fiscal year
2012
1959,976
1,829,475
130,501.

Memo

To: Finance Committee/Cheryl Shiffler

From: Delsie D. Butts

CC:

Date: May 11, 2011

Re: Appropriation adjustments

The attached spreadsheet contains seventeen (17) program budget lines that need to be adjusted in order to bring our County budget in line with our State budget. Of that seventeen, nine (9) programs need to be reduced by a total of \$515,874. The reason for these decreases is that the State reduced our allocation or it was that we did not expend these funds and therefore had to send it back to the State. The other eight (8) program budget lines need to be increased by a total of \$254,777. These eight budget lines are either State mandated programs and we expended our initial allocation or that we were able to draw down additional funding from the Federal and State which reduced the need for local funds. The net of these adjustments results in a **decrease** of \$261,097 total dollars, of which \$24,257 is local dollars.

The remaining nine adjustments were to our Administrative budget lines and those adjustments were only to absorb negative amounts in certain line items. The net of these adjustments are \$0.00.

No additional local dollars is needed.

Thank you for your consideration.

Delsie D. Butts

Administrative Services Manager

2010-2011 BUDGET INFORMATION - ORIGINAL BUDGET
FISCAL YEAR END 2011 APPROPRIATION ADJUSTMENTS

	<u>Original Budget</u>	<u>Debit</u>	<u>Credit</u>	<u>New Appropriation \$</u>
053170 - 5804-000 Auxiliary Grants	195,000.00		74,370.00	120,630.00
053170 - 5811-000 AFDC-Foster Care	398,145.00		288,145.00	110,000.00
053170 - 5812-000 Adoption Subsidy	170,000.00	115,000.00		285,000.00
053170 - 5813-000 General Relief	33,000.00		25,300.00	7,700.00
053170 - 5817-000 Special Needs Adoption	200,000.00		72,330.00	127,670.00
053170 - 5824-000 Other Purchased Services	14,306.00		4,170.00	10,136.00
053170 - 5833-000 Adult Services	50,909.00	15,591.00		66,500.00
053170 - 5861-000 ILF Education & Training	4,000.00	1,521.00		5,521.00
053170 - 5864-000 Foster Parent Respite Care	1,750.00	561.00		2,311.00
053170 - 5867-000 TANF Competitive Grant	149,000.00		29,000.00	120,000.00
053170 - 5871-000 VIEW Working & Trans. Child Care	190,000.00	41,336.00		231,336.00
053170 - 5872-000 View Purchase of Services	60,000.00	23,898.00		83,898.00
053170 - 5878-000 Head Start Child Care	17,000.00		2,100.00	14,900.00
053170 - 5881-000 Non-VIEW Child Care 90%	167,459.00		17,459.00	150,000.00
053170 - 5883-000 Non-VIEW Child Care 100%	230,000.00	56,775.00		286,775.00
053170 - 5895-000 Adult Protective Services	7,422.00	95.00		7,517.00
053170 - 5900-000 VOCA Grant	18,000.00		3,000.00	15,000.00
053160 - 2009-000 Unemployment Insurance	-	2,500.00		2,500.00
053160 - 3001-000 Professional Services - other	1,500.00	1,000.00		2,500.00
053160 - 3002-000 Contract Services - Legal	60,000.00	7,300.00		67,300.00
053160 - 3007-000 Advertisement	2,800.00	3,000.00		5,800.00
053160 - 3010-000 Contractual Services - non legal	13,812.00	31,233.00		45,045.00
053160 - 5201-000 Postage	19,000.00	5,025.00		24,025.00
053160 - 8007-000 Integrated Tech. Equipment	-	31,440.00		31,440.00
053160 - 9002-000 Lease/Rent of Building	216,300.00	27,000.00		243,300.00
053160 - 1001-000 Salaries	2,482,887.00		108,498.00	2,374,389.00
	<u>4,702,290.00</u>	<u>363,275.00</u>	<u>624,372.00</u>	<u>4,441,193.00</u>

(261,097.00) allocation reduction for FY 2011

** These changes are to bring the county budget appropriations in alignment to our state budget appropriations.
No additional local dollars are needed.

Fiscal Year 2011

MEMORANDUM

TO: Cheryl Shiffler, Director
Finance Department

FROM: Dennis D. Linaburg, Chief
Deputy Chief - Operations

SUBJECT: Request For Supplemental Appropriation

DATE: May 12, 2011

I feel it necessary at this time to request a supplemental appropriation in the amount of \$14,671 in order to accomplish and or address several critical items which I detail as follows:

The Frederick County Fire and Rescue Department in collaboration with the Frederick County Volunteer Fire and Rescue Companies have undertaken the building of a RIT House (Rapid Intervention Team) Training Facility. This facility is utilized to prepare a team of specially trained firefighters to rescue down, trapped or lost firefighters from IDLH (Immediate Danger to Life and Health) environments. This being a project that was not budgeted for has caused us to almost deplete the allocated amount budgeted for line item 3505-5413-000 Other Operating Supplies. We are requesting that the funds available in our Fire School Programs revenue line item 010-019110-0040 be appropriated for these expenses.

Cost: \$8,583

We also request reimbursement to our line item 3505-5407-000 Repair and Maintenance – Supplies. SCBA parts are utilized for repair and maintenance to SCBA (Self Contained Breathing Apparatus) for the Frederick County Scott In-house Repair Center which continues to be a cost effective means to repair and maintain not only the department's SCBA but those of the volunteer companies as well. With this purpose in mind we request \$3,089 from revenue line item 010-016170-0001 SCBA Parts/Repair be reimbursed to 3505-5407-000.

Cost: \$3,089

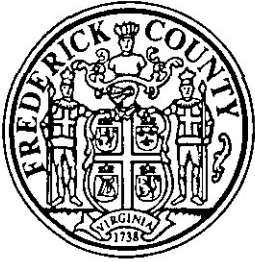
It is necessary at this time to request a transfer of \$2,999 from revenue line item 010-024040-0051 F/R OEMS Reimbursements to our line item 3505-1005-000 Overtime. We request these funds to cover the shortfall resulting from unexpected FMLA, light duty due to injury and illness, and mandatory training which results in unanticipated overtime expenses.

Cost: \$2,999

Total Transfers: \$14,671

If you have any questions or need additional information regarding the aforementioned projects, please do not hesitate to contact me so I may further discuss these issues.

DDL:jlc
Cc: File



COUNTY of FREDERICK

John R. Riley, Jr.
County Administrator

540/665-5666

Fax 540/667-0370

E-mail:

jriley@co.frederick.va.us

Frederick County
RECEIVED
MAY X 4 2011
Finance Department

MEMORANDUM

TO:	Board of Supervisors
FROM:	John R. Riley, Jr., County Administrator
SUBJECT:	Request for Supplemental Appropriation
DATE:	May 4, 2011

I am requesting approval from the Board of Supervisors for a supplemental appropriation in the amount of **\$150,000.00** into Professional Services-Other (010-12240-3002-000-000) to cover legal and other professional services expenses to be incurred between now and the end of fiscal year 2010-2011.

JRR/jet



COUNTY of FREDERICK

John R. Riley, Jr.
County Administrator

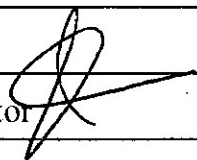
540/665-5666

Fax 540/667-0370

E-mail:

jriley@co.frederick.va.us

MEMORANDUM

TO:	Finance Committee
FROM:	John R. Riley, Jr., County Administrator 
SUBJECT:	Memorandums of Understanding for Joint Projects
DATE:	May 12, 2011

The Joint Finance Committee reviewed the attached draft Memorandums of Understanding for joint projects. The proposed MOUs will supersede the existing resolution which governs the various city/county joint projects. Under the new proposal, each joint project would be governed by its own MOU. This would facilitate the ability to change or modify conditions, funding, terms, etc. The Committee had no issues with the proposed MOUs. Upon a motion by Mr. Buettner, seconded by Mr. Major, the Joint Finance Committee approved the MOUs for joint projects.

The MOUs are being reviewed by the respective legal counsels and have been forwarded to the Finance Committee for information purposes. Once the final versions are prepared, they will be brought to the Finance Committee for recommendation to the Board of Supervisors.

If you have any questions regarding the proposed MOUs, please do not hesitate to contact me.

JRR/jet

Attachments

MEMORANDUM OF UNDERSTANDING

FREDERICK COUNTY AND CITY OF WINCHESTER JOINT AGREEMENT RE: JOINT FINANCE COMMITTEE

I. PURPOSE

The County of Frederick and the City of Winchester are entering into this Memorandum of Understanding (MOU) to guide the formation and actions of the Joint Finance Committee.

This MOU shall supersede all existing agreements effective July 1, 2011.

II. REPRESENTATION

Representation on the Joint Finance Committee shall be apportioned as follows:

Frederick County - Chairman of the Frederick County Board of Supervisors
Chairman of the Frederick County Finance Committee

City of Winchester - President of City Council
Chairman of the City of Winchester Finance Committee

III. MEETINGS

The Joint Finance Committee shall meet each December to review funding requests for the ensuing fiscal year submitted by each jurisdiction.

The Joint Finance Committee shall meet each May to review appropriations from each jurisdiction for the ensuing fiscal year.

Other meetings of the Joint Finance Committee may be called by the Chairman or upon agreement by the respective locality representatives.

IV. GENERAL CONCEPTS

Budgets will be reviewed by the Joint Finance Committee.

Funding will be determined by agreed formulas as outlined in the respective joint project memorandum of understanding.

Fiscal agents for the respective joint projects shall remain the same with no assessed fee; however, if the fiscal agent relationships change, the Joint Finance Committee shall analyze the funding impact to the new fiscal agenda for that function.

Capital projects and funding shall be considered for approval by the Joint Finance Committee on a case by case basis. Funding shall also be determined by usage or population.

The Joint Finance Committee shall review quarterly reports from each fiscal agent indicating each account's and fund's status as follows:

- Beginning cash balance;
- Revenues by source (each local jurisdiction's state and/or federal funds; other major sources; and, miscellaneous income if less than \$10,000 per month);
- Expenditures by category (personnel, contractual, commodity, and capital); and
- Ending cash balance. Each jurisdiction shall receive a report of line transactions for each project on an annual basis.

V. TERM

The term of this MOU shall be July 1 through June 30 of each fiscal year. Unless otherwise terminated as herein provided, this agreement shall automatically renew and continue in full force and effect from year to year unless terminated by either party in such manner and at such time as hereinafter provided for terminations.

VI. TERMINATION

This MOU may be terminated by either party only upon written notice to the other party by certified or registered mail, return receipt requested, at least 90 days prior to the expiration of the initial term or any renewal term; otherwise this MOU shall renew and continue as provided.

MEMORANDUM OF UNDERSTANDING

FREDERICK COUNTY AND CITY OF WINCHESTER JOINT AGREEMENT RE: JUDICIAL CENTER

I. PURPOSE

The County of Frederick and the City of Winchester are entering into this Memorandum of Understanding (MOU) to determine the funding allocation for the Winchester-Frederick County Joint Judicial Center.

This MOU shall supersede all existing agreements effective July 1, 2011.

II. FUNDING

Funding contributions shall be on a 50%-50% basis between Frederick County and the City of Winchester, subject to annual appropriation, based on the smaller appropriation of either jurisdiction.

Funding requests for the ensuing fiscal year shall be submitted to each jurisdiction no later than December 1st of each year.

Notification of proposed appropriation shall be given to each jurisdiction no later than May 1st of each year.

III. TERM

The term of this MOU shall be July 1 through June 30 of each fiscal year. Unless otherwise terminated as herein provided, this agreement shall automatically renew and continue in full force and effect from year to year unless terminated by either party in such manner and at such time as hereinafter provided for terminations.

IV. TERMINATION

This MOU may be terminated by either party only upon written notice to the other party by certified or registered mail, return receipt requested, at least 90 days prior to the expiration of the initial term or any renewal term; otherwise this MOU shall renew and continue as provided.

MEMORANDUM OF UNDERSTANDING

FREDERICK COUNTY AND CITY OF WINCHESTER JOINT AGREEMENT RE: HANDLEY REGIONAL LIBRARY

I. PURPOSE

The County of Frederick and the City of Winchester are entering into this Memorandum of Understanding (MOU) to determine the funding allocation for the Handley Regional Library.

This MOU shall supersede all existing agreements effective July 1, 2011.

II. FUNDING

Funding shall be determined by usage and subject to annual appropriation, based on the smaller appropriation of either jurisdiction.

Funding requests for the ensuing fiscal year shall be submitted to each jurisdiction no later than December 1st of each year.

Notification of proposed appropriation shall be given to each jurisdiction no later than May 1st of each year.

Funding for capital investments shall be exclusive to the facilities located in each jurisdiction.

III. REPRESENTATION

Representation on the Handley Regional Library Board shall be apportioned as follows:

5 seats – Frederick County; 4 seats – Winchester; and 1 seat – Clarke County

IV. TERM

The term of this MOU shall be July 1 through June 30 of each fiscal year. Unless otherwise terminated as herein provided, this agreement shall automatically renew and continue in full force and effect from year to year unless terminated by either party in such manner and at such time as hereinafter provided for terminations.

V. TERMINATION

This MOU may be terminated by either party only upon written notice to the other party by certified or registered mail, return receipt requested, at least 90 days prior to the expiration of the initial term or any renewal term; otherwise this MOU shall renew and continue as provided.

MEMORANDUM OF UNDERSTANDING

FREDERICK COUNTY AND CITY OF WINCHESTER JOINT AGREEMENT RE: ECONOMIC DEVELOPMENT COMMISSION

I. PURPOSE

The County of Frederick and the City of Winchester are entering into this Memorandum of Understanding (MOU) to determine the funding allocation for the Economic Development Commission.

This MOU shall supersede all existing agreements effective July 1, 2011.

II. FUNDING

Funding shall be determined by population, based on the most recent data available from the Weldon Cooper Center for Public Service, University of Virginia and subject to annual appropriation.

Funding requests for the ensuing fiscal year shall be submitted to each jurisdiction no later than December 1st of each year.

Notification of proposed appropriation shall be given to each jurisdiction no later than May 1st of each year.

III. REPRESENTATION

The governing body of each locality shall appoint a representative to the Commission. Other members shall be appointed per the by-laws of the Frederick-Winchester Economic Development Commission.

IV. TERM

The term of this MOU shall be July 1 through June 30 of each fiscal year. Unless otherwise terminated as herein provided, this agreement shall automatically renew and continue in full force and effect from year to year unless terminated by either party in such manner and at such time as hereinafter provided for terminations.

V. TERMINATION

This MOU may be terminated by either party only upon written notice to the other party by certified or registered mail, return receipt requested, at least 90 days prior to the expiration of the initial term or any renewal term; otherwise this MOU shall renew and continue as provided.

MEMORANDUM OF UNDERSTANDING

FREDERICK COUNTY AND CITY OF WINCHESTER JOINT AGREEMENT RE: AIRPORT

I. PURPOSE

The County of Frederick and the City of Winchester are entering into this Memorandum of Understanding (MOU) to determine the funding allocation for the Winchester Regional Airport.

This MOU shall supersede all existing agreements effective July 1st, 2011.

II. FUNDING

Funding shall be determined by population, based on the most recent data available from the Weldon Cooper Center for Public Service, University of Virginia and subject to annual appropriation.

Funding requests for the ensuing fiscal year shall be submitted to each jurisdiction no later than December 1st of each year.

Notification of proposed appropriation shall be given to each jurisdiction no later than May 1st of each year.

III. REPRESENTATION

Representation on the Winchester Regional Airport Authority shall be apportioned as follows:

4 seats – Frederick County; 2 seats – Winchester; 1 seat – Clarke County; and 1 seat – Shenandoah County

IV. TERM

The term of this MOU shall be July 1 through June 30 of each fiscal year. Unless otherwise terminated as herein provided, this agreement shall automatically renew and continue in full force and effect from year to year unless terminated by either party in such manner and at such time as hereinafter provided for terminations.

V. TERMINATION

This MOU may be terminated by either party only upon written notice to the other party by certified or registered mail, return receipt requested, at least 90 days prior to the expiration of the initial term or any renewal term; otherwise this MOU shall renew and continue as provided.

MEMORANDUM OF UNDERSTANDING

FREDERICK COUNTY AND CITY OF WINCHESTER JOINT AGREEMENT RE: WINCHESTER-FREDERICK COUNTY CONVENTION AND VISITORS' BUREAU

I. PURPOSE

The County of Frederick and the City of Winchester are entering into this Memorandum of Understanding (MOU) to determine the funding allocation for the Winchester-Frederick County Convention and Visitors' Bureau.

This MOU shall supersede all existing agreements effective July 1, 2011.

II. FUNDING

Each jurisdiction shall contribute \$105,000.00 a piece to fund the operations of the Convention and Visitors' Bureau. Contributions shall be on a 50%-50% basis between Frederick County and the City of Winchester, subject to annual appropriation, based on the smaller appropriation of each locality.

Funding requests for the ensuing fiscal year shall be submitted to each jurisdiction no later than December 1st of each year.

Notification of proposed appropriation shall be given to each jurisdiction no later than May 1st of each year.

III. REPRESENTATION

Representation on the Winchester-Frederick County Convention and Visitors' Bureau shall be apportioned as stated in the Bureau's by-laws. Members shall be appointed jointly by the Frederick County Board of Supervisors and the Winchester City Council.

IV. TERM

The term of this MOU shall be July 1 through June 30 of each fiscal year. Unless otherwise terminated as herein provided, this agreement shall automatically renew and continue in full force and effect from year to year unless terminated by either party in such manner and at such time as hereinafter provided for terminations.

V. TERMINATION

This MOU may be terminated by either party only upon written notice to the other party by certified or registered mail, return receipt requested, at least 90 days prior to the expiration of the initial term or any renewal term; otherwise this MOU shall renew and continue as provided.

MEMORANDUM OF UNDERSTANDING

FREDERICK COUNTY AND CITY OF WINCHESTER JOINT AGREEMENT RE: MUSEUMS

I. PURPOSE

The County of Frederick and the City of Winchester are entering into this Memorandum of Understanding (MOU) to determine the funding allocation for the Old Frederick County Courthouse Civil War Museum, George Washington's Headquarters, Stonewall Jackson's Headquarters, and Abrams Delight.

This MOU shall supersede all existing agreements effective July 1, 2011.

II. FUNDING

Funding for museums shall no longer be on a shared funding basis. Each of the museums shall be funded by the entity that owns the respective museum, based on the smaller appropriation of each entity.

Funding requests for the ensuing fiscal year shall be submitted to each jurisdiction no later than December 1st of each year.

Notification of proposed appropriation shall be given to each jurisdiction no later than May 1st of each year.

III. TERM

The term of this MOU shall be July 1 through June 30 of each fiscal year. Unless otherwise terminated as herein provided, this agreement shall automatically renew and continue in full force and effect from year to year unless terminated by either party in such manner and at such time as hereinafter provided for terminations.

IV. TERMINATION

This MOU may be terminated by either party only upon written notice to the other party by certified or registered mail, return receipt requested, at least 90 days prior to the expiration of the initial term or any renewal term; otherwise this MOU shall renew and continue as provided.

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

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

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

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

DATE	DEPARTMENT	REASON FOR TRANSFER	FROM	TO ACCT CODE	DESCRIPTION	AMOUNT
2011-03-02	ECONOMIC DEVELOPMENT COMMISSION ECONOMIC DEVELOPMENT COMMISSION	OFFICE SUPPLIES	81020 2006 000 000 81020 5401 000 000		PRINTING & BINDING OFFICE SUPPLIES	500.00- 500.00
2011-03-02	SHERIFF	PRINTING VA UNIFORM SUMMONS	31020 5409 000 000 31020 3006 000 000		POLICE SUPPLIES PRINTING AND BINDING	1,500.00- 1,500.00
2011-03-07	SHERIFF	DRUG TASK FORCE VEHICLE	31020 5413 000 007 31020 8005 000 000		STATE FORFEITED PROPERTY MOTOR VEHICLES AND EQUIPMENT	17,700.00- 17,700.00
2011-03-07	SHERIFF	INSURANCE/RESERVE DEPUTIES	31020 5509 000 000 31020 5508 000 000		LAW ENFORCEMENT GENERAL LIABILITY INSURANCE	310.00- 310.00
2011-03-11	GENERAL DISTRICT COURT GENERAL DISTRICT COURT	INCREASED PARKING FEES	21020 5801 000 000 21020 3010 000 000		DUES AND ASSOC. MEMBERSHIPS CONTRACTUAL SERVICES	240.00- 240.00
2011-03-11	INFORMATION TECHNOLOGY INFORMATION TECHNOLOGY	UPGRADE HELPDESK SOFTWARE	12200 5401 000 000 12200 5413 000 000		OFFICE SUPPLIES OTHER OPERATING SUPPLIES	1,000.00- 1,000.00
2011-03-16	CLEARBROOK PARK CLEARBROOK PARK	ICE MELT WINTER WONDERLAND	71090 5413 000 000 71090 5413 000 001		OTHER OPERATING SUPPLIES ROAD/STREET MATERIALS	161.50- 161.50
2011-03-16	SHERANDO PARK SHERANDO PARK	RESURFACING DIVING BOARDS	71100 3004 000 003 71100 3004 000 001		REPAIR AND MAINTENANCE-BLDGS REPAIR AND MAINTENANCE-EQUIP.	647.49- 647.49
2011-03-17	COUNTY ATTORNEY COUNTY ATTORNEY	BOOKS&SUBSCRIPTIONS	12020 5413 000 000 12020 5411 000 000		OTHER OPERATING BOOKS & SUBSCRIPTIONS	12.64- 12.64
2011-03-17	ANIMAL SHELTER ANIMAL SHELTER	GASOLINE COST	43050 5402 000 001 43050 4003 000 002		DOG FOOD CENTRAL STORES-GASOLINE	500.00- 500.00
2011-03-23	COUNTY OFFICE BUILDINGS/COURT COUNTY OFFICE BUILDINGS/COURT COUNTY OFFICE BUILDINGS/COURT	ANNUAL SUBSCRIPTION	43040 5401 000 000 43040 3002 000 000 43040 3005 000 000 43040 3002 000 000		OFFICE SUPPLIES PROFESSIONAL SERVICES-OTHER MAINTENANCE SERVICE CONTRACTS PROFESSIONAL SERVICES-OTHER	2,100.00- 2,100.00 2,100.00 2,100.00
2011-03-23	HUMAN RESOURCES HUMAN RESOURCES HUMAN RESOURCES HUMAN RESOURCES HUMAN RESOURCES	SIGNATURE PADS	12030 3006 000 000 12030 5413 000 000 12030 4003 000 001 12030 5413 000 000 12030 5413 000 000 12030 3007 000 000 12030 5413 000 000		PRINTING AND BINDING OTHER OPERATING SUPPLIES CENTRAL STORES-COPIES OTHER OPERATING SUPPLIES ADVERTISING OTHER OPERATING SUPPLIES	500.00- 500.00 360.00- 360.00 811.00- 811.00
2011-03-28	COUNTY ATTORNEY COUNTY ATTORNEY	DUES AND MEMBERSHIPS	12020 3007 000 000 12020 5801 000 000		ADVERTISING DUES & MEMBERSHIPS	10.00- 10.00
2011-04-07	COUNTY ATTORNEY COUNTY ATTORNEY	DUES & MEMBERSHIP EXPENS	12020 3007 000 000 12020 5801 000 000		ADVERTISING DUES & MEMBERSHIPS	20.00- 20.00
2011-04-07	OTHER OTHER OTHER OTHER OTHER OTHER OTHER OTHER COUNTY OFFICE BUILDINGS/COURT COUNTY OFFICE BUILDINGS/COURT	LEGAL FEES-STEPHENS CITY	12240 5308 000 000 12240 3002 000 000 12240 5302 000 000 12240 3002 000 000 12240 3002 000 000 12240 3002 000 000 12240 3002 000 000 12240 5307 000 000 12240 3002 000 000 43040 5302 000 000 43040 5301 000 000		GENERAL LIABILITY INSURANCE PROFESSIONAL SERVICES-OTHER FIRE INSURANCE PROFESSIONAL SERVICES-OTHER PROFESSIONAL SERVICES-OTHER PROFESSIONAL SERVICES-OTHER PUBLIC OFFICIALS LIABILITY INS PROFESSIONAL SERVICES-OTHER FIRE INSURANCE BOTLER INSURANCE	11,243.00- 11,243.00 2,787.00- 2,787.00 3,598.00 1,348.00 5,013.00- 5,013.00 3,598.00- 1,348.00-

DATE	DEPARTMENT	REASON FOR TRANSFER	FROM	TO ACCT CODE	DESCRIPTION	AMOUNT
2011-04-07	ELECTORAL BOARD AND OFFICIALS	NEW ELECTORAL BD MEMBER T	13010 5506 000 000		TRAVEL	87.00
	REGISTRAR		13020 5506 000 000		TRAVEL	87.00-
2011-04-07	HUMAN RESOURCES	NEWSPAPER SUBSCRIPTION ON	12030 3007 000 000		ADVERTISING	8.00-
	HUMAN RESOURCES		12030 5411 000 000		BOOKS AND SUBSCRIPTIONS	8.00
2011-04-07	AGRICULTURE	OFFICE SUPPLIES	83010 5506 000 000		TRAVEL	2,300.00-
	AGRICULTURE		83010 5401 000 000		OFFICE SUPPLIES	2,300.00
	AGRICULTURE		83010 5204 000 000		POSTAGE AND TELEPHONE	1,200.00-
	AGRICULTURE		83010 5401 000 000		OFFICE SUPPLIES	1,200.00
	AGRICULTURE		83010 5801 000 000		DUES AND ASSOC. MEMBERSHIPS	133.00
	AGRICULTURE		83010 5401 000 000		OFFICE SUPPLIES	133.00
	AGRICULTURE		83010 3004 000 001		REPAIR AND MAINTENANCE-EQUIP	187.00-
	AGRICULTURE		83010 5401 000 000		OFFICE SUPPLIES	187.00
	AGRICULTURE		83010 5411 000 000		BOOKS AND SUBSCRIPTIONS	402.00-
	AGRICULTURE		83010 5401 000 000		OFFICE SUPPLIES	402.00
2011-04-07	COUNTY OFFICE BUILDINGS/COURT	SUBTERRANEAN TERMITE EXTE	43040 3004 000 003		REPAIR AND MAINTENANCE - BUILD	2,499.00-
	COUNTY OFFICE BUILDINGS/COURT		43040 3005 000 000		MAINTENANCE SERVICE CONTRACTS	2,499.00
2011-04-08	HUMAN RESOURCES	EXPENSES THROUGH YR END	12030 3007 000 000		ADVERTISING	400.00-
	HUMAN RESOURCES		12030 5415 000 000		OTHER EXPENSES	400.00
2011-04-08	COMMISSIONER OF THE REVENUE	POSTAGE NEEDED	12090 4003 000 002		CENTRAL STORES - GASOLINE	2,000.00-
	COMMISSIONER OF THE REVENUE		12090 5204 000 000		POSTAGE AND TELEPHONE	2,000.00
	COMMISSIONER OF THE REVENUE		12090 5204 000 000		POSTAGE AND TELEPHONE	800.00
	COMMISSIONER OF THE REVENUE		12090 5204 000 000		POSTAGE AND TELEPHONE	1,200.00
	REASSESSMENT/BOARD OF ASSESSORS		12100 5801 000 000		DUES/MEMBERSHIPS	800.00-
	REASSESSMENT/BOARD OF ASSESSORS		12100 5401 000 000		OFFICE SUPPLIES	1,200.00-
2011-04-12	OTHER	Audit Cost BAE	12240 3002 000 000		PROFESSIONAL SERVICES-OTHER	14,305.00
	TRANSFERS		92010 5880 000 015		TRANSFER TO DEBT SVC-COUNTY	14,305.00-
2011-04-12	CLEARBROOK PARK	BAGES THRU YE	71090 5413 000 000		OTHER OPERATING SUPPLIES	343.08-
	CLEARBROOK PARK		71090 5412 000 000		RECREATION SUPPLIES	343.08
2011-04-12	ECONOMIC DEVELOPMENT COMMISSION	MEMBERSHIP DUES	81020 3006 000 000		PRINTING & BINDING	100.00-
	ECONOMIC DEVELOPMENT COMMISSION		81020 5801 000 000		DUES & MEMBERSHIPS	100.00
2011-04-12	ECONOMIC DEVELOPMENT COMMISSION	OFFICE SUPPLIES	81020 3006 000 000		PRINTING & BINDING	800.00-
	ECONOMIC DEVELOPMENT COMMISSION		81020 5401 000 000		OFFICE SUPPLIES	800.00
2011-04-12	ECONOMIC DEVELOPMENT COMMISSION	POSTAGE EXPENSES	81020 3006 000 000		PRINTING & BINDING	400.00-
	ECONOMIC DEVELOPMENT COMMISSION		81020 5204 000 001		POSTAGE	400.00
2011-04-13	GENERAL OPERATING FUND	FRAMING RESOLUTIONS&OS W	11010 3005 000 000		MAINTENANCE SERVICE CONTRACTS	600.00-
	GENERAL OPERATING FUND		11010 5413 000 000		OTHER OPERATING SUPPLIES	600.00
2011-04-14	OTHER	INCREASE IN POSTAGE MACHIN	12240 5415 000 000		OTHER EXPENSES	268.50-
	OTHER		12240 9001 000 000		LEASE/RENT OF EQUIPMENT	268.50
2011-04-14	COMMONWEALTH'S ATTORNEY	PC PURCHASES	22010 5409 000 000		POLICE SUPPLIES	500.00-
	COMMONWEALTH'S ATTORNEY		22010 5413 000 000		OTHER OPERATING SUPPLIES	500.00
	COMMONWEALTH'S ATTORNEY		22010 5204 000 000		POSTAGE AND TELEPHONE	1,000.00-
	COMMONWEALTH'S ATTORNEY		22010 5413 000 000		OTHER OPERATING SUPPLIES	1,000.00
	COMMONWEALTH'S ATTORNEY		22010 3005 000 000		MAINTENANCE SERVICE CONTRACTS	1,000.00-
	COMMONWEALTH'S ATTORNEY		22010 5413 000 000		OTHER OPERATING SUPPLIES	1,000.00
	COMMONWEALTH'S ATTORNEY		22010 3004 000 001		REPAIR AND MAINTENANCE-EQUIP	1,000.00-

DATE	DEPARTMENT	REASON FOR TRANSFER	FROM	TO	ACCT CODE	DESCRIPTION	AMOUNT
2011-04-14	COMMONWEALTH'S ATTORNEY	PC PURCHASES	22010 5413 000 000			OTHER OPERATING SUPPLIES	1,000.00
	COMMONWEALTH'S ATTORNEY		22010 5410 000 000			UNIFORMS AND WEARING APPAREL	300.00
	COMMONWEALTH'S ATTORNEY		22010 5413 000 000			OTHER OPERATING SUPPLIES	300.00
2011-04-15	SHERIFF	IT EQUIPMENT	31020 8007 000 001			INTEGRATED TECH - 2008 METH GRANT	7,217.87
	SHERIFF		31020 5401 000 001			OFFICE SUPPLIES 2008 METH GRANT	7,217.87
2011-04-18	COUNTY OFFICE BUILDINGS/COURT	JANITORIAL SUPPLIES CAB	43040 3010 000 005			OTHER CONTRACTUAL SERVICES	4,500.00
	COUNTY OFFICE BUILDINGS/COURT		43040 5405 000 000			LAUNDRY/HOUSEKEEPING AND JANIT	4,500.00
2011-04-20	SHERIFF	DIRECTORIES & PUBLICATION	31020 5401 000 000			OFFICE SUPPLIES	200.00
	SHERIFF		31020 5411 000 000			BOOKS AND SUBSCRIPTIONS	200.00
2011-04-20	GENERAL DISTRICT COURT	TRANSFER FDS /SHELVING	21020 1003 000 000			PART TIME/EXTRA HELP	1,574.52
	GENERAL DISTRICT COURT		21020 5401 000 000			OFFICE SUPPLIES	1,574.52
2011-05-02	TREASURER	PART TIME FOR BILLING	12130 1001 000 058			CASHER III	3,000.00
	TREASURER		12130 1003 000 000			PART-TIME SALARIES AND WAGES -REGUL	3,000.00
2011-05-02	CLEARBROOK PARK	POOL CHEMICALS	71090 5403 000 000			AGRICULTURAL SUPPLIES	7,000.00
	CLEARBROOK PARK		71090 5413 000 000			OTHER OPERATING SUPPLIES	7,000.00
	SHERANDO PARK		71100 5403 000 000			AGRICULTURAL SUPPLIES	8,065.96
	SHERANDO PARK		71100 5413 000 000			OTHER OPERATING SUPPLIES	8,065.96
2011-05-02	ECONOMIC DEVELOPMENT COMMISSION	WEBSITE DEVELOPMENT	81020 3007 000 000			ADVERTISING	3,500.00
	ECONOMIC DEVELOPMENT COMMISSION		81020 3002 000 008			PROF. SERV. - WEBSITE DEVELOPMENT	3,500.00
2011-05-03	SHERIFF	DAVE T-SHIRTS, GANDOUTS	31020 5401 000 000			OFFICE SUPPLIES	2,500.00
	SHERIFF		31020 5413 000 001			DRUG PROGRAM	2,500.00
2011-05-03	PARKS MAINTENANCE	TO PAY POOL PERSONNEL THR	71030 1003 000 000			PART-TIME HELP	14,439.00
	RECREATION CENTERS AND PLAYGROUNDS		71040 1003 000 000			COMPENSATION OF ADMIN	14,439.00
2011-05-03	CLEARBROOK PARK	WATER & SEWER SERVICES	71090 5403 000 000			AGRICULTURAL SUPPLIES	2,050.00
	CLEARBROOK PARK		71090 5103 000 000			WATER AND SEWAGE SERVICES	2,050.00
2011-05-06	ECONOMIC DEVELOPMENT COMMISSION	TO COVER POSTAGE	81020 3007 000 000			ADVERTISING	475.00
	ECONOMIC DEVELOPMENT COMMISSION		81020 5204 000 001			POSTAGE	475.00
2011-05-09	PARKS MAINTENANCE	BALLFIELD SUPPLIES	71030 5413 000 000			OTHER OPERATING SUPPLIES	1,809.86
	CLEARBROOK PARK		71090 5408 000 000			VEHICLE/POWERED EQUIP	1,809.86
	SHERANDO PARK		71100 5408 000 000			VEHICLE & POWER EQUIPMENT	1,146.14
	SHERANDO PARK		71100 5413 000 000			OTHER OPERATING SUPPLIES	1,146.14
2011-05-09	CLEARBROOK PARK	HEATING OIL	71090 5204 000 000			POSTAGE AND TELEPHONE	114.94
	CLEARBROOK PARK		71090 5102 000 000			HEATING SERVICES	114.94
2011-05-09	CLEARBROOK PARK	RECREATION SUPPLIES	71090 5408 000 000			VEHICLE/POWERED EQUIP	366.00
	CLEARBROOK PARK		71090 5412 000 000			RECREATION SUPPLIES	366.00
2011-05-10	PUBLIC SAFETY COMMUNICATIONS	RADIO EQUIP FOR THE SHER	35060 3004 000 001			REPAIR AND MAINTENANCE - EQUIPMENT	23,000.00
	PUBLIC SAFETY COMMUNICATIONS		35060 8003 000 000			COMMUNICATIONS EQUIPMENT	23,000.00

*** END OF REPORT ***

County of Frederick, VA
Report on Unreserved Fund Balance
April 2011

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

County of Frederick
General Fund
April 30, 2011

Notes:

ASSETS	FY11 4/30/11	FY10 4/30/10	Increase (Decrease)	
Cash and Cash Equivalents	28,286,244.84	27,607,018.34	679,226.50	
Petty Cash	1,555.00	1,555.00	0.00	
Receivables:				
Taxes, Commonwealth, Reimb. P/P	42,264,068.85	42,321,285.59	(57,216.74)	
Streetslights	31,066.15	34,418.80	(3,352.65)	
Commonwealth, Federal, 45 day Taxes	70,882.67	98,397.30	(27,514.63)	
Due from Fred. Co. San. Auth.	734,939.23	734,939.23	0.00	
Prepaid Postage	6,114.13	1,961.02	4,153.11	
GL controls (est.rev / est. exp)	(10,507,557.90)	(7,675,684.19)	(2,831,873.71)	(1) Spreadsheet Attached
TOTAL ASSETS	60,887,312.97	63,123,891.09	(2,236,578.12)	
LIABILITIES				
Accrued Liabilities	188,989.11	178,537.42	10,451.69	Health Insurance increased \$10,451.69
Performance Bonds Payable	1,615,378.71	1,644,951.36	(29,572.65)	
Taxes Collected in Advance	122,534.72	105,289.45	17,245.27	
Deferred Revenue	42,322,905.95	42,419,965.75	(97,059.80)	* 4/11 Receivables difference(misc.chgs.44,211.43)veh.lic.17,889.48,dog tags(1,449)
TOTAL LIABILITIES	44,249,808.49	44,348,743.98	(98,935.49)	
EQUITY				
Fund Balance				
Reserved:				
Encumbrances General Fund	73,208.44	273,207.28	(199,998.84)	(2) List Attached
Prepaid Items	949.63	949.63	0.00	
Advances	734,939.23	734,939.23	0.00	
Employee Benefits	93,120.82	93,120.82	0.00	
Historical Markers	17,119.50	17,006.89	112.61	
Courthouse ADA Fees	21,297.70	0.00	21,297.70	
Transportation Reserve	438,300.00	440,300.00	(2,000.00)	
Animal Shelter	295,261.27	233,761.27	61,500.00	
Profess	2,251,456.84	1,860,766.54	390,690.30	(3) Attached Information
Economic Development	687.01	687.01	0.00	
Star Fort Fees	0.00	0.00	0.00	
VDOT Revenue Sharing	436,270.00	436,270.00	0.00	
Undesignated Adjusted Fund Balance	12,274,894.04	14,684,138.44	(2,409,244.40)	Attributed to the change in General Ledger Controls
TOTAL EQUITY	16,637,504.48	18,775,147.11	(2,137,642.63)	
TOTAL LIAB. & EQUITY	60,887,312.97	63,123,891.09	(2,236,578.12)	

(1) GL Controls	FY11	FY10	Inc/(Decrease)
Est. Revenue	122,527,698	124,020,483	-1,492,785
Appropriations	-57,751,755	-57,707,714	-44,041
Est. Tr. to Other fds	-75,356,710	-74,281,661	-1,095,049
Encumbrances	73,208	273,207	-199,999
	-10,507,558	-7,675,685	-2,831,873

(2) General Fund Purchase Orders

Outstanding @ 4/30/11

DEPARTMENT	Amount	Description
Comm. Attorney	2,511.00	Dell Minntower
Fire & Rescue	25,568.85	Uniforms
Parks	11,596.92	Seed and Herbicide
	1,206.87	Turface
	4,641.00	Recycling Bins
	7,584.00	Playground Equipment
	2,399.80	Video Responders
	17,700.00	Ford Lanat F-150

Sheriff

Total 73,208.44

(3) Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance @ 4/30/11	956,904.57	260,342.51	315,677.22	718,532.54	2,251,456.84

Designated Other Projects Detail

Administration	100,354.19
Bridges	41,500.00
Historic Preservation	18,000.00
Library	-1,027.65
RL50 Trans. Imp.	10,000.00
RL 50 Rezoning	25,000.00
RL 656 & 657 Imp.	25,000.00
RT 277	162,375.00
RL 11	250,000.00
Sheriff	49,331.00
Solid Waste	12,000.00
Stop Lights	26,000.00
Total	<u>718,532.54</u>

*FY11 collections adjust to \$4,442.55 remaining after \$83,000 appropriated for Bowman Library parking lot.

Library Proffer Reconciliation		
81,972.35	FY10 Ending Balance	
(83,000.00)	FY11 Bowman Library Appropriation	
(1,027.65)	FY11 Adjusted Balance	
5,470.20	FY11 Revenue Collections	
4,442.55	Balance @ 4/30/11	

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

REVENUES:

	FY11 4/30/11 Actual	Budget Variance	FY10 4/30/10 Actual	YTD Actual Variance	
General Property Taxes	80,085,000.00	37,802,531.36	(42,282,468.64)	36,839,446.12	963,085.24 (1)Spreadsheet Attached
Other local taxes	25,607,316.32	18,469,557.97	(7,137,758.35)	17,094,938.76	1,374,619.21 (2)Spreadsheet Attached
Permits & Privilege fees	1,219,649.00	760,764.71	(458,884.29)	803,621.52	(42,856.81) (3)Spreadsheet Attached
Revenue from use of money and property	882,574.03	146,367.88	(736,206.15)	267,507.58	(121,139.70) (4)Spreadsheet Attached
Charges for Services	2,312,574.00	1,748,882.91	(563,691.09)	1,662,218.14	86,664.77
Miscellaneous	1,141,726.14	278,073.25	(863,652.89)	321,658.69	(43,585.44)
Recovered Costs	1,883,360.21	1,248,353.24	(635,006.97)	1,126,254.65	122,098.59 (3)Spreadsheet Attached
Intergovernmental:					
Commonwealth	8,621,739.98	13,139,227.62	4,517,487.64	13,675,739.52	(536,511.90) (6)Spreadsheet Attached
Federal	773,758.78	959,721.56	185,962.78	163,161.06	796,560.50 (7)Spreadsheet Attached
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	122,527,698.46	74,553,480.50	(47,974,217.96)	71,954,546.04	2,598,934.46

EXPENDITURES:

General Administration	9,339,797.68	6,868,067.40	2,471,730.28	6,415,456.03	452,611.37
Judicial Administration	2,096,733.06	1,637,037.62	459,695.44	1,628,391.50	8,646.12
Public Safety	24,608,542.00	19,302,688.21	5,305,853.79	18,822,177.94	480,510.27
Public Works	4,585,033.42	3,059,242.06	1,525,791.36	2,810,498.19	248,743.87
Health and Welfare	7,228,685.00	4,943,214.88	2,285,470.12	5,069,671.93	(126,457.05)
Education	56,493.00	42,369.75	14,123.25	47,077.50	(4,707.75)
Parks, Recreation, Culture	5,325,942.25	3,959,559.84	1,366,382.41	3,858,068.39	101,491.45
Community Development	2,659,066.85	1,892,511.53	2,659,066.85	1,537,517.12	354,994.41
TOTAL EXPENDITURES	55,900,293.26	41,704,691.29	14,195,601.97	40,188,858.60	1,515,832.69

OTHER FINANCING SOURCES (USES):

Operating transfers from / to	77,208,201.54	40,806,684.68	36,401,516.86	39,783,407.88	1,023,276.80 (9)Spreadsheet Attached
Excess (deficiency)of revenues & other sources over expenditures & other uses	10,453,018.00	(7,957,895.47)		(8,017,720.44)	59,824.97

Fund Balance per General Ledger	20,232,789.51	22,701,858.88	(2,469,069.37)
Fund Balance Adjusted to reflect Income Statement@4/30/11	12,274,894.04	14,684,138.44	(2,409,244.40)

(1) General Property Taxes	FY11	FY10	Increase/Decrease
Real Estate Taxes	21,286,275	21,304,341	-18,066
Public Services	981,406	656,464	324,942
Personal Property	14,650,162	14,126,505	523,657
Penalties and Interest	658,225	625,306	32,919
Credit Card Chgs./Delinq. Advertising	-17,076	-14,821	-2,255
Adm. Fees For Liens&Distress	243,539	141,652	101,888
	37,802,531	36,839,447	963,085

(2) Other Local Taxes			
Local Sales and Use Tax	6,322,595.85	5,663,598.67	658,997.18
Communications Tax	959,541.25	932,585.93	26,955.32
Utility Taxes	2,249,959.54	2,286,824.18	-36,864.64
Business Licenses	4,617,147.79	4,034,902.63	582,245.16
Auto Rental Tax	48,805.92	41,894.28	6,911.64
Motor Vehicle Licenses Fees	486,963.09	439,625.61	47,337.48
Bank Stock Taxes	0.00	-8,854.00	8,854.00
Recordation Taxes	861,639.67	950,355.44	-88,715.77
Meals Tax	2,614,312.00	2,450,872.56	163,439.44
Lodging Tax	287,616.44	261,633.75	25,982.69
Street Lights	16,278.76	12,763.62	3,515.14
Star Fort Fees	4,697.66	28,736.09	-24,038.43
Total	18,469,557.97	17,094,938.76	1,374,619.21

(3) Permits&Privileges			
Dog Licenses	34,995.00	36,857.00	-1,862.00
Land Use	11,325.00	14,525.00	-3,200.00
Transfer Fees	2,057.85	2,221.64	-163.79
Development Review Fees	220,007.56	232,437.94	-12,430.38
Building Permits	352,463.95	379,143.89	-26,679.94
2% State Fees	1,248.76	1,361.50	-112.74
Electrical Permits	42,712.00	52,934.80	-10,222.80
Plumbing Permits	8,280.00	10,265.00	-1,985.00
Mechanical Permits	38,354.59	35,879.75	2,474.84
Sign Permits	3,350.00	3,140.00	210.00
Permits for Commercial Burning	75.00	200.00	-125.00
Explosive Storage Permits	200.00	200.00	0.00
Blasting Permits	165.00	135.00	30.00
Land Disturbance Permits	43,780.00	33,020.00	10,760.00
Septic Haulers Permit	800.00	400.00	400.00
Sewage Installation License	900.00	900.00	0.00
Transfer Development Rights	50.00	0.00	50.00
Total	760,764.71	803,621.52	-42,856.81

(4) Revenue from use of Money	81,615.73	130,408.31	-48,792.58 *
Property	64,752.15	137,089.27	-72,347.12
	146,367.88	267,507.58	-121,139.70

*The investment rate for LGIP @4/30/11 was .171%

Page 3 April 30, 2011				
(5) Recovered Costs	FY11	FY10	Increase/Decrease	
Worker's Comp	1,000.00	1,000.00	0.00	
Purchasing Card Rebate	106,364.92	92,990.89	13,374.03	
Reimbursement Circuit Court	9,290.16	6,051.43	3,238.73	
Public Works Cleanup	1,112.17	648.45	463.72	
Clarke County Container Fees	51,895.74	45,519.67	6,376.07	
City of Winchester Container Fees	21,417.79	17,287.08	4,130.71	
Refuse Disposal Fees	58,422.14	57,688.66	733.48	
Recycling Revenue	52,334.27	66,564.87	-14,230.60	
Sheriff Restitution	20.00	170.00	-150.00	
Fire&Rescue Merchandise (Resale)	201.25	578.91	-377.66	
Container Fees Bowman Library	1,683.14	587.16	1,095.98	
Restitution Victim Witness	240.00	753.27	-513.27	
Reimb.of Expenses Gen.District Court	24,182.80	21,528.22	2,654.58	
Reimb.Public Works Salaries	-	10,961.00	-10,961.00	
Reimb.of Expenses J&D Court	3,214.77	2,666.32	548.45	
Winchester EDC	72,000.00	-	72,000.00	
Reimb.LFSW Conservation District	-	60,627.18	-60,627.18	
Reimb.Task Force	43,819.87	48,762.60	-4,942.73	
Rabies Clinic Fees	644.00	-	644.00	
EDC/Recovered Costs	120.33	2,689.12	-2,568.79	
Sign Deposits Planning	250.00	350.00	-100.00	
Westminister Canterbury Lieu of Tax	13,086.20	12,826.10	260.10	
Reimbursement Street Signs	972.00	648.00	324.00	
Grounds Maint.Frederick Co.Schools	107,834.04	170,498.47	-62,664.43	
Reimb. NW Works	388,941.00	-	388,941.00	
Comcast PEG Grant	30,205.20	57,998.80	-27,793.60	
Proffers Eastgate Commerce Center	4,000.00	-	4,000.00	
Proffers-Other	57,000.00	156,000.00	-99,000.00	
Fire School Programs	16,583.44	16,595.90	-12.46	
Proffers Sovereign Village	-	7,317.46	-7,317.46	
Proffers Lynnhaven	20,269.86	6,756.62	13,513.24	
Proffers Redbud Run	109,718.00	90,356.00	19,362.00	
Clerks Reimbursement to County	9,886.19	11,593.73	-1,707.54	
Proffers Village at Harvest Ridge	9,234.00	-	9,234.00	
Proffers Snowden Bridge	18,528.96	72,853.74	-54,324.78	
Sheriff Reimbursement	1,000.00	-	1,000.00	
Proffers Meadows Edge	-	70,504.00	-70,504.00	
Proffers Cedar Meadows	4,881.00	4,881.00	0.00	
Parks-Dogwood Village Rec.Unit	-	10,000.00	-10,000.00	
Proffers Westbury Commons	8,000.00	-	8,000.00	
Total	1,248,353.24	1,126,254.65	122,098.59	

(6) Commonwealth Revenue	FY11	FY10	Increase/Decrease
Motor Vehicle Carriers Tax	31,351.85	32,738.58	(1,386.73)
Mobile Home Tinting Tax	112,650.72	126,560.60	(13,909.88)
2010 P/P State Reimbursement	6,526,528.18	6,526,528.18	-
Recordation Taxes	226,233.02	355,843.94	(129,610.92)
Shared Expenses Comm. Atty.	329,232.87	304,385.56	24,847.31
Shared Expenses Sheriff	1,759,823.66	1,901,713.03	(141,889.37)
Shared Expenses Comm. of Rev.	152,618.96	211,667.00	(59,048.04)
Shared Expenses Treasurer	124,297.04	148,344.23	(24,047.19)
Shared Expenses Clerk	314,330.26	311,639.26	2,691.00
Public Assistance Grants	2,622,042.13	2,751,471.51	(129,429.38)
Virginia Comm for the Arts(Parks)	-	4,250.00	(4,250.00)
Litter Control Grants	14,176.00	12,293.00	1,883.00
Four-For Life-Funds	80,672.78	73,854.41	6,818.37
Emergency Services Fire Program	145,933.00	157,389.00	(11,456.00)
Special Prosecutor Grant	2,840.60	-	2,840.60
Recycling Grant	12,690.50	-	12,690.50
DMV Grant Funding	5,353.64	22,112.74	(16,759.10)
Parks State Grants	-	23,799.57	(23,799.57)
Grants Planning	-	3,000.00	(3,000.00)
DCJS & Sheriff State Grants	33,720.83	16,061.76	17,659.07
JJC Grant Juvenile Justice	120,584.00	142,333.00	(21,749.00)
Rent/Lease Payments	210,772.14	235,274.38	(24,502.24)
Spay/Neuter Assistance State	1,918.31	1,487.48	430.83
State Reimbursement EDC	200,000.00	90,000.00	110,000.00
Wireless 911 Grant	36,461.63	141,754.43	(105,292.80)
Gypsy Moth Program State	-	9,788.24	(9,788.24)
State Forfeited Asset Funds	4,030.30	11,400.62	(7,370.32)
VA Dept of Health Biosolids	4,127.00	-	4,127.00
Victim Witness Commonwealth	49,129.00	49,129.25	(0.25)
Social Services VOCA Grant	11,110.00	8,573.75	2,536.25
State Grant Public Communications	3,600.00	-	3,600.00
Fire&Rescue OEMS Reimb.	2,999.20	2,346.00	653.20
Total	13,139,227.62	13,675,739.52	(536,511.90)

County of Frederick
General Fund
April 30, 2011

Income Statement

(7) Federal Revenue	FY11	FY10	Increase/Decrease
Federal Grant Sheriff	3,935.20	768.98	3,166.22
CDB Grant Planning	680,004.60	-	680,004.60
Federal Forfeited Assets	5,324.87	590.65	4,734.22
Housing Illegal Aliens	54,760.00	49,643.00	5,117.00
Federal Grants Sheriff	215,696.89	112,158.43	103,538.46
Total	959,721.56	163,161.06	796,560.50

(8) Expenditures

The expenditures for FY11 increased \$1,515,832.69 in FY11. **General Administration** increased \$452,611.37 and was impacted by the reduction of contributions and the retirement payout for five employees and the NW works building renovation. **Public Safety**, as a whole increased \$480,510.27. The Sheriff's department increased \$72,879.21 and includes the purchase of three vehicles. Inspections department expenses decreased \$116,274.48 due to the reduction of five positions. Additionally, Fire and Rescue decreased \$47,034.36 and Public Safety Communications department decreased \$123,239.38. The County local share to the Regional Jail reflects all transfers and has increased \$744,252.00 in FY11. **Public Works** increased \$248,743.97 as a result of the energy performance upgrade to lighting, heating, and air conditioning for the Administration Building. **Parks and Recreation** and Culture increased \$101,491.45 due to the construction of the Sherando pedestrian/bikeway trail. **Community Development** increased \$354,994.41 as a result of the \$550,000.00 for economic incentives. **Operational Transfers** include the county's annual worker's compensation insurance premium that is charged out to departments at year end and funds for employer one-time payments.

(9) Transfers Increased \$1,023,276.80	FY11	FY10	Increase/Decrease
Fringe Benefits(Insurance)	-564.27	40.32	-604.59
School Operating	29,035,046.54	30,515,347.47	-1,480,300.93
School Debt Service	7,313,075.50	7,313,075.50	0.00
School Construction	2,300,000.00	0.00	2,300,000.00
Debt Service County	1,605,713.91	1,619,788.59	-14,074.68
Operational Transfers	553,413.00	335,156.00	218,257.00
Total	40,806,684.68	39,783,407.88	1,023,276.80

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

ASSETS		FY2011 4/30/11	FY2010 4/30/10
Cash		5,670,195.17	5,895,853.37
Receivables:			
Other			0.00
Federal			0.00
GL controls(est.rev/est.exp)		<u>(1,105,511.00)</u>	<u>(1,156,964.00)</u>
TOTAL ASSETS		<u>4,564,684.17</u>	<u>4,738,889.37</u>
LIABILITIES			
Accrued Operating Reserve Costs		<u>1,932,540.10</u>	<u>2,098,219.67</u>
Unclaimed Property Payable			
TOTAL LIABILITIES		<u>1,932,540.10</u>	<u>2,098,219.67</u>
EQUITY			
Fund Balance			
Reserved		4,695.00	9,020.00
Encumbrances			
Unreserved:		<u>2,627,449.07</u>	<u>2,631,649.70</u>
Fund Balance			
TOTAL EQUITY		<u>2,632,144.07</u>	<u>2,640,669.70</u>
TOTAL LIABILITY & EQUITY		<u>4,564,684.17</u>	<u>4,738,889.37</u>

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

County of Frederick
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
4/30/11

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

	<u>Appropriated</u>	<u>4/30/11 Actual</u>	<u>Budget Variance</u>	<u>4/30/10 Actual</u>
Interest	-	13,577.59	13,577.59	37,320.64
Work Release Fees	399,675.00	304,082.91	(95,592.09)	275,658.02
Prisoner Fees Other Localities	0.00	1,999.29	1,999.29	0.00
Federal Bureau Of Prisons	0.00	0.00	0.00	343,215.33
Local Contributions	5,395,072.00	5,395,072.12	0.12	4,959,154.20
Miscellaneous	10,000.00	11,063.64	1,063.64	19,573.29
Phone Commissions	142,000.00	63,922.03	(78,077.97)	98,782.79
Food & Staff Reimb. Juv.Det.Ctr v.Det.Ctr.	110,000.00	63,851.64	(46,148.36)	69,615.75
Elec.Monitoring Part.Fees	44,165.00	31,564.69	(12,600.31)	68,153.31
Share of Costs Commonwealth	840,320.00	486,156.32	(354,163.68)	635,376.09
Medical & Health Reimb.	56,852.00	40,043.16	(16,808.84)	42,649.10
Employees Meals Supplements	3,500.00	440.00	(3,060.00)	2,773.00
Sale of Salvage	0.00	0.00	0.00	0.00
Recovered Costs Operating Reserves	137,381.00	140,100.94	2,719.94	176,607.00
Shared Expenses CFW Jail	5,088,859.00	3,913,406.87	(1,175,452.13)	4,070,790.77
State Grants	247,506.00	193,085.26	(54,420.74)	263,529.00
DOC Contract Beds	0.00	11,096.00	11,096.00	71,994.00
Federal Grants	0.00	0.00	0.00	0.00
Bond Proceeds	0.00	0.00	0.00	0.00
Transfer from General Fd.	3,388,829.00	3,388,830.00	1.00	2,644,578.00
TOTAL REVENUES	15,864,159.00	14,058,292.46	(1,805,866.54)	13,779,770.29

EXPENDITURES: 16,974,365.00 12,816,832.12 4,157,532.88 13,254,285.43

Excess(Deficiency)of revenues over expenditures 1,241,460.34 525,484.86

FUND BALANCE PER GENERAL LEDGER 1,385,988.73 2,106,164.84

Fund Balance Adjusted To Reflect 2,627,449.07 2,631,649.70
Income Statement @4/30/11

NORTHWESTERN REGIONAL ADULT DETENTION CENTER

NOTES TO FINANCIAL STATEMENTS

April 30, 2011

<u>Current Unrecorded Accounts Receivable-</u>	<u>2011</u>
Prisoner Billing:	31,692.83
Compensation Board Reimbursement 4/11	<u>432,516.21</u>
Total	464,209.04

County of Frederick
Fund 12 Landfill
April 30, 2011

ASSETS	FY2011 4/30/11	FY2010 4/30/10
Cash	30,673,281.70	33,578,981.46
Receivables:		
Accounts Receivable		
Fees	533,536.04	628,318.23
Accounts Receivable Other	2,872.96	1,760.64
Allow. Uncollectible Fees	(84,000.00)	(84,000.00)
Fixed Assets	36,573,330.32	32,603,182.53
Accumulated Depreciation	(18,308,937.55)	(16,727,952.50)
GL controls(test.rev/test.exp)	(2,303,381.97)	(3,627,012.27)
TOTAL ASSETS	<u>47,086,701.50</u>	<u>46,373,278.09</u>
LIABILITIES		
Accounts Payable		
Accrued VAC, Pay and Comp Time Pay	105,998.08	101,317.71
Accrued Remediation Costs	11,527,905.59	11,443,239.79
Retainage Payable	176,295.67	0.00
Deferred Revenue Misc. Charges	<u>2,872.96</u>	<u>1,760.64</u>
TOTAL LIABILITIES	<u>11,813,072.30</u>	<u>11,546,318.14</u>
EQUITY		
Fund Balance		
Reserved:		
Encumbrances	2,722,233.06	3,390,570.53
Post Closure Care	0.00	3,948,442.00
Land Acquisition	1,048,000.00	1,048,000.00
New Development Costs	3,812,000.00	2,557,000.00
Environmental Project Costs	1,948,442.00	0.00
Equipment	3,050,000.00	3,050,000.00
Unreserved:		
Fund Balance	<u>22,692,954.14</u>	<u>20,832,947.42</u>
TOTAL EQUITY	<u>35,273,629.20</u>	<u>34,826,959.95</u>
TOTAL LIABILITY AND EQUITY	<u>47,086,701.50</u>	<u>46,373,278.09</u>

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

FUND 12 LANDFILL REVENUES				
	<u>Appropriated</u>	<u>FY11 4/30/11 Actual</u>	<u>Budget Variance</u>	<u>FY10 4/30/10 Actual</u>
Interest Charge	0.00	4,892.26	4,892.26	3,574.85
Interest on Bank Deposits	350,000.00	46,243.67	(303,756.33)	81,438.16
Salvage and Surplus	0.00	124,321.55	124,321.55	68,656.45
Sanitary Landfill Fees	5,202,000.00	3,475,257.16	(1,726,742.84)	3,602,843.38
Charges to County	0.00	269,362.29	269,362.29	276,409.72
Charges to Winchester	0.00	72,578.24	72,578.24	74,716.72
Tire Recycling	80,000.00	171,119.14	91,119.14	123,437.13
Reg. Recycling Electronics	50,000.00	35,309.00	(14,691.00)	33,187.00
Miscellaneous	0.00	503.00	503.00	811.00
Wheel Recycling	55,000.00	1,921.06	(53,078.94)	1,768.80
Charges for RTOP	80,000.00	0.00	(80,000.00)	0.00
Greenhouse Gas Sales	100,000.00	0.00	(100,000.00)	32,567.00
Landfill Gas To Electricity	270,000.00	246,994.52	(23,005.48)	0.00
State Damages Reimbursement	20,000.00	22.04	(19,977.96)	61,943.00
TOTAL REVENUES	<u>6,207,000.00</u>	<u>4,448,523.93</u>	<u>(1,758,476.07)</u>	<u>4,361,353.21</u>
Operating Expenditures	4,798,046.20	2,325,114.05	2,472,932.15	2,110,621.51
Capital Expenditures	<u>6,434,568.83</u>	<u>2,743,442.37</u>	<u>3,691,126.46</u>	<u>1,923,979.38</u>
TOTAL Expenditures	<u>11,232,615.03</u>	<u>5,068,556.42</u>	<u>6,164,058.61</u>	<u>4,034,600.89</u>
Excess(deficiency)of revenue over expenditures		(620,032.49)		326,752.32
Fund Balance Per General Ledger		<u>23,312,986.63</u>		<u>20,506,195.10</u>
Fund Balance Adjusted To Reflect		22,692,954.14		20,832,947.42
Income Statement@4/30/11				

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

Balance Sheet

Cash-

The cash has decreased \$2,905,699.76 over the previous year. The decrease is attributed to increased expenditures on capital projects and a decrease in reserved fund balances.

Receivables-

The receivables at 4/30/11 are \$94,782.19 less than at 4/30/10. The Landfill fee charges for 4/11 were \$402,224.48 compared to \$453,525.62 at 4/10 resulting in a FY11 decrease of \$51,301.14. The landfill delinquent fees were \$ 128,921.21 at 4/11 compared to \$172,994.02 at 4/10 for a decrease of \$44,072.81.

Accumulated Depreciation-

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

Accrued Remediation Costs-

The accrued remediation cost has increased \$84,665.80 from FY10 to FY11 and includes \$80,750.00 for post closure costs and \$3,915.80 interest. The Department of Environmental Quality requires funds to be set aside annually for the closure of the Regional Landfill. Currently, the County maintains \$11.5 million for closure costs in a separate trust fund.

Encumbrances-

Encumbrances decreased \$668,337.47. The encumbrance balance is \$2,722,233.06 at 4/30/11 and includes \$1,670,599.01 for the partial capping MSW, \$221,400.00 for the gas to energy project, \$35,820.00 for remote data terminal for scale house, \$71,777.00 for CAES system for a D5, \$540,330.00 Caterpillar 826H, and \$182,307.05 for expansion leachate.

Fund Balance-

Total Fund Balance at 3/31/11 increased by \$1,860,006.72. The beginning year fund balance was \$26,172,891.87 and has been reduced by \$2,138,362.94(the difference in expenses exceeding revenue @6/30/10 following the year end closing), budget controls for FY11, \$1,229,729.00, a carry forward, \$1,700,000.00(included \$200,000.00 for professional services and \$1,500,000 for MSW closure) and the year to date revenue less expenses of \$620,032.49. The net audit adjustments of \$2,208,186.70 increased the fund balance and included \$2,203,506.33 to recognize the capital projects completed at 6/30/11 and a reduction of \$4,680.37 to the accrued vacation.