

**FREDERICK COUNTY
INTERAGENCY INTERNAL AUDIT AUTHORITY**

**SENATOR WILLIAM H. AMOSS FIRE, RESCUE AND
AMBULANCE FUND OF
FREDERICK COUNTY, MARYLAND
FOR THE YEAR ENDED JUNE 30, 2008**

**REPORT # 09-06
DECEMBER 18, 2008**





INTERAGENCY INTERNAL AUDIT DIVISION FREDERICK COUNTY, MARYLAND

COUNTY GOVERNMENT PUBLIC SCHOOLS COMMUNITY COLLEGE
8 East Second Street, Suite 100 • Frederick, Maryland 21701
301-600-1154 • FAX 301-600-2211 • TTY Use Maryland Relay
www.co.frederick.md.us

December 18, 2008

Maryland Emergency Management Agency
5401 Rue Saint Lo Drive
Reisterstown, MD 21136
Attn: E. Scott Gordon, Fiscal Services Chief

COMMISSIONERS

Jan H. Gardner
President

David P. Gray
Vice President

Kai J. Hagen

Charles A. Jenkins

John L. Thompson, Jr.

INDEPENDENT AUDITOR'S REPORT

We have audited the Senator William H. Amoss Fire, Rescue and Ambulance Fund for Frederick County, Maryland. Specifically, we examined the enclosed Schedule "A" Fire Protection Expenditures for the fiscal year ended June 30, 2008 (Exhibit A), and the Schedules "B" Disposition of FY 2008, 2007, 2006, 2005, 2004 and 2003 State Grant Funds as of June 30, 2008 (Exhibits B), under Public Safety Article § 8-101 through 8-106 of the *Annotated Code of Maryland*. The financial information contained in these schedules as well as compliance with applicable laws and regulations is the responsibility of Frederick County management. Our responsibility is to express an opinion on the schedules based on our audit.

We conducted our audit in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the schedules. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall schedule presentation. As part of our audit, we also tested expenditures for compliance with the *Annotated Code of Maryland*, obtained an understanding of internal controls and assessed control risk. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the schedules referenced above present fairly, in all material respects, the fire protection expenditures and the disposition of State grant funds of Frederick County, Maryland, for the fiscal year ended June 30, 2008 and for the fiscal grant years 2003 through 2008 as of June 30, 2008 respectively, in conformity with generally accepted accounting principles and consistent with Public Safety Article § 8-101 through 8-106 of the *Annotated Code of Maryland*.

Interagency Internal Audit Authority
Interagency Internal Audit Authority

COUNTY MANAGER

Ronald A. Hart

CAE/DIRECTOR

Richard A. Kaplan

CHARACTER COUNTS!



TRUSTWORTHINESS • RESPECT
RESPONSIBILITY • FAIRNESS
CARING • CITIZENSHIP

CHARACTER COUNTS! and the Six Pillars of Character are service marks of the CHARACTER COUNTS! Coalition, a project of the Josephson Institute of Ethics.
www.charactercounts.org

Enclosures - Exhibits

pc:

Sarah Albert, Mandated Reports Specialist, Department of Legislative Services
Board of County Commissioners
Ronald Hart, County Manager
John Kroll, Director, Finance
Robert Reilly, Team Leader, Finance
Kathi Tritsch, Accountant II, Finance
Richard Kaplan, CAE/Director, Internal Audit
Kelly Hammond, Manager, Internal Audit
Therese Ramey, Senior Auditor, Internal Audit

Senator William H. Amoss Fire, Rescue and Ambulance Fund
Schedule A
Fire Protection Expenditures
Fiscal Year Ended June 30, 2008

Name of County Frederick


County Expenditures not Including loans or Grants:	<u>36,571,279</u>
Grants to Municipal or Volunteer Entities:	<u>-</u>
Loans to Municipal or Volunteer Entities:	<u>-</u>
Gross County Expenditures:	<u>36,571,279</u>

(Less Personnel Expenditures):	<u>(27,472,804)</u>
(Less LOSAP Expenditures):	<u>(501,873)</u>
(Less Loan Repayments Received):	<u>(31,930)</u>
Net County Expenditures:	<u>8,564,672</u>

Municipality A Expenditures: (see attachment)	<u>566,148</u>
Municipality B Expenditures:	<u>-</u>
Municipality C Expenditures:	<u>-</u>
Sub-Total Municipal Expenditures:	<u>566,148</u>

Grand Total County & Municipal Expenditures: 9,130,820

Certification by Director of Finance

	<i>Director of Finance</i>	<i>12/19/08</i>
Signature	Title	Date

Senator William H. Amoss Fire, Rescue and Ambulance
Schedule A
Attachment for Municipalities
FY 2008

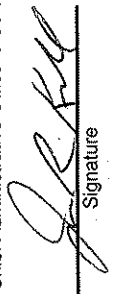
City of Frederick	320,076
Town of Burkittsville	None
City of Brunswick	20,000
Town of Emmitsburg	8,572
Town of Middletown	15,000
Town of Myersville	5,000
Town of Mount Airy	139,500
Town of New Market	4,000
Town of Rosemont	5,000
Town of Thurmont	20,000
Town of Walkersville	25,000
Town of Woodsboro	4,000
TOTALS	<u>\$ 566,148</u>

Senator William H. Amoss Fire, Rescue and Ambulance Fund
 Schedule B
 Disposition of FY 2008 State Grant Funds
 As of 6/30/08

Frederick County, Maryland

Recipient	Co. #	Grant Amount	Amount Dist.	EXPENDED OR ENCUMBERED FOR:					Undistributed
				Apparatus	Capital Equipment	Facilities	Unexpended		
Independent Hose Co.	1	\$ 12,931.86	\$ 12,931.86	\$ 0.00	\$ 0.00	\$ 0.00	\$ 12,931.86	\$ 0.00	
Junior Fire Co.	2	12,931.86	12,931.86	0.00	0.00	0.00	12,931.86	0.00	
United Steam Fire Eng. Co.	3	25,863.71	25,863.71	0.00	0.00	0.00	25,863.71	0.00	
Citizens Truck Co.	4	12,931.86	12,931.86	0.00	0.00	0.00	12,931.86	0.00	
Brunswick Fire Co.	5	12,931.86	12,931.86	0.00	0.00	0.00	12,931.86	0.00	
Vigilant Hose Co.	6	12,931.86	12,931.86	0.00	0.00	0.00	12,931.86	0.00	
Middletown Fire Co.	7	12,931.86	12,931.86	0.00	0.00	0.00	12,931.86	0.00	
Myersville Fire Co.	8	12,931.86	12,931.86	0.00	0.00	0.00	12,931.86	0.00	
New Midway Fire Co.	9	12,931.86	12,931.86	0.00	0.00	0.00	12,931.86	0.00	
Guardian Hose Co.	10	12,931.86	12,931.86	0.00	0.00	0.00	12,931.86	0.00	
Walkersville Fire Co.	11	12,931.86	12,931.86	0.00	0.00	0.00	12,931.86	0.00	
Braddock Heights Fire Co.	12	12,931.86	12,931.86	0.00	0.00	0.00	12,931.86	0.00	
Rocky Ridge Fire Co.	13	12,931.86	12,931.86	0.00	0.00	0.00	12,931.86	0.00	
Carroll Manor Fire Co.	14	19,397.76	19,397.76	0.00	0.00	5,955.35	13,442.41	0.00	
New Market Fire Co.	15	19,397.76	19,397.76	0.00	0.00	0.00	19,397.76	0.00	
Woodsboro Fire Co.	16	12,931.86	12,931.86	0.00	0.00	0.00	12,931.86	0.00	
Libertytown Fire Co.	17	12,931.86	12,931.86	0.00	0.00	0.00	12,931.86	0.00	
Graceham Fire Co.	18	12,931.86	12,931.86	10,948.54	0.00	0.00	1,983.32	0.00	
Brunswick Ambulance Co.	19	12,931.86	12,931.86	0.00	0.00	0.00	12,931.86	0.00	
Jefferson Fire Co.	20	12,931.86	12,931.86	12,931.86	0.00	0.00	0.00	0.00	
Wolfsville Fire Co.	21	12,931.86	12,931.86	0.00	0.00	0.00	12,931.86	0.00	
Lewistown Fire Co.	22	12,931.86	12,931.86	0.00	0.00	0.00	12,931.86	0.00	
Urbana Fire Co.	23	12,931.86	12,931.86	0.00	0.00	0.00	12,931.86	0.00	
Walkersville Rescue Co.	24	12,931.86	12,931.86	0.00	0.00	0.00	12,931.86	0.00	
Emmitsburg Ambulance Co.	26	12,931.86	12,931.86	0.00	0.00	12,483.60	448.26	0.00	
Thurmont Ambulance Co.	30	12,931.86	12,931.86	0.00	0.00	0.00	12,931.86	0.00	
To be distributed:		943.15	0.00	0.00	0.00	0.00	0.00	943.15	
		\$ 363,035.16	\$ 362,092.01	\$ 23,880.40	\$ 0.00	\$ 18,438.95	\$ 319,772.66	\$ 943.15	

Chief Administrative Officer's Certification:


 Finance Director

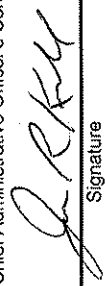
12/19/08
 Date

Senator William H. Amoss Fire, Rescue and Ambulance Fund
 Schedule B
 Disposition of FY 2007 State Grant Funds
 As of 6/30/08

Frederick County, Maryland

Co. #	Recipient	Grant Amount	Amount Dist.	EXPENDED OR ENCUMBERED FOR:					Unexpended	Undistributed
				Apparatus	Capital Equipment	Facilities	Unexpended	Undistributed		
1	Independent Hose Co.	13,107.40	13,107.40	0.00	0.00	0.00	13,107.40	0.00		
2	Junior Fire Co.	13,107.40	13,107.40	11,738.30	0.00	0.00	1,369.10	0.00		
3	United Steam Fire Eng. Co.	19,683.36	19,683.36	6,024.56	0.00	0.00	13,658.80	0.00		
4	Citizens Truck Co.	13,107.40	13,107.40	0.00	0.00	0.00	13,107.40	0.00		
5	Brunswick Fire Co.	13,107.40	13,107.40	0.00	5,203.15	7,140.34	763.91	0.00		
6	Vigilant Hose Co.	13,107.40	13,107.40	0.00	0.00	0.00	13,107.40	0.00		
7	Middletown Fire Co.	13,107.40	13,107.40	0.00	0.00	0.00	13,107.40	0.00		
8	Myersville Fire Co.	13,107.40	13,107.40	10,824.66	0.00	0.00	2,282.74	0.00		
9	New Midway Fire Co.	13,107.40	13,107.40	0.00	0.00	0.00	13,107.40	0.00		
10	Guardian Hose Co.	13,107.40	13,107.40	0.00	6,044.71	0.00	7,062.69	0.00		
11	Walkersville Fire Co.	13,107.40	13,107.40	11,337.75	0.00	0.00	1,769.65	0.00		
12	Braddock Heights Fire Co.	13,107.40	13,107.40	0.00	0.00	0.00	13,107.40	0.00		
13	Rocky Ridge Fire Co.	13,107.40	13,107.40	12,521.39	0.00	0.00	586.01	0.00		
14	Carroll Manor Fire Co.	19,661.10	19,661.10	19,128.25	0.00	532.85	0.00	0.00		
15	New Market Fire Co.	19,661.10	19,661.10	0.00	15,176.01	0.00	4,485.09	0.00		
16	Woodsboro Fire Co.	13,107.40	13,107.40	12,029.28	0.00	0.00	1,078.12	0.00		
17	Libertytown Fire Co.	13,107.40	13,107.40	13,074.00	0.00	0.00	33.40	0.00		
18	Graceham Fire Co.	13,107.40	13,107.40	13,107.40	0.00	0.00	0.00	0.00		
19	Brunswick Ambulance Co.	13,107.40	13,107.40	9,373.23	0.00	0.00	3,734.17	0.00		
20	Jefferson Fire Co.	13,107.40	13,107.40	3,109.53	0.00	9,997.87	0.00	0.00		
21	Wolfsville Fire Co.	13,107.40	13,107.40	13,062.83	0.00	0.00	44.57	0.00		
22	Lewisstown Fire Co.	13,107.40	13,107.40	8,991.38	0.00	0.00	4,116.02	0.00		
23	Urbana Fire Co.	13,107.40	13,107.40	0.00	0.00	0.00	13,107.40	0.00		
24	Walkersville Rescue Co.	13,107.40	13,107.40	0.00	0.00	0.00	13,107.40	0.00		
26	Emmitsburg Ambulance Co.	13,107.40	13,107.40	7,627.94	0.00	5,478.46	0.00	0.00		
30	Thurmont Ambulance Co.	13,107.40	13,107.40	0.00	0.00	0.00	13,107.40	0.00		
	To be distributed:	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
		\$ 360,475.76	\$ 360,475.76	\$ 151,950.50	\$ 26,423.87	\$ 23,150.52	\$ 158,950.87	\$ 0.00		

Chief Administrative Officer's Certification:


 Signature

12/19/08
 Date

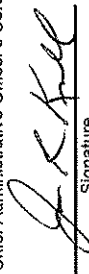
Finance Director

Senator William H. Amoss Fire, Rescue and Ambulance Fund
 Schedule B
 Disposition of FY 2006 State Grant Funds
 As of 6/30/08

Frederick County, Maryland

Co. #	Recipient	Grant Amount	Amount Dist.	EXPENDED OR ENCUMBERED FOR:					Unexpended	Undistributed
				Apparatus	Capital Equipment	Facilities	Unexpended	Undistributed		
1	Independent Hose Co.	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
2	Junior Fire Co.	13,473.80	13,473.80	13,473.80	0.00	0.00	0.00	0.00	0.00	
3	United Steam Fire Eng. Co.	20,210.67	20,210.67	20,210.67	0.00	0.00	0.00	0.00	0.00	
4	Citizens Truck Co.	13,473.80	13,473.80	0.00	0.00	0.00	13,473.80	0.00	0.00	
5	Brunswick Fire Co.	13,473.80	13,473.80	10,602.42	0.00	2,871.38	0.00	0.00	0.00	
6	Vigilant Hose Co.	13,473.80	13,473.80	0.00	0.00	0.00	13,473.80	0.00	0.00	
7	Middletown Fire Co.	13,473.80	13,473.80	6,442.73	0.00	0.00	7,031.07	0.00	0.00	
8	Myersville Fire Co.	13,473.80	13,473.80	13,473.80	0.00	0.00	0.00	0.00	0.00	
9	New Midway Fire Co.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10	Guardian Hose Co.	13,473.80	13,473.80	0.00	13,473.80	0.00	0.00	0.00	0.00	
11	Walkersville Fire Co.	13,473.80	13,473.80	13,473.80	0.00	0.00	0.00	0.00	0.00	
12	Braddock Heights Fire Co.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
13	Rocky Ridge Fire Co.	13,473.80	13,473.80	13,473.80	0.00	0.00	(0.00)	0.00	0.00	
14	Carroll Manor Fire Co.	20,210.67	20,210.67	20,210.67	0.00	0.00	0.00	0.00	0.00	
15	New Market Fire Co.	20,210.66	20,210.66	17,356.00	2,854.66	0.00	0.00	0.00	0.00	
16	Woodsboro Fire Co.	13,473.80	13,473.80	13,473.80	0.00	0.00	0.00	0.00	0.00	
17	Libertytown Fire Co.	13,473.80	13,473.80	13,473.80	0.00	0.00	0.00	0.00	0.00	
18	Graceham Fire Co.	13,473.80	13,473.80	13,473.80	0.00	0.00	0.00	0.00	0.00	
19	Brunswick Ambulance Co.	13,473.80	13,473.80	11,063.23	2,410.57	13,473.80	(0.00)	0.00	0.00	
20	Jefferson Fire Co.	13,473.80	13,473.80	0.00	0.00	0.00	0.00	0.00	0.00	
21	Wolfsville Fire Co.	13,473.80	13,473.80	13,473.80	0.00	0.00	0.00	0.00	0.00	
22	Lewisville Fire Co.	13,473.80	13,473.80	13,473.80	0.00	0.00	0.00	0.00	0.00	
23	Urbana Fire Co.	13,473.80	13,473.80	0.00	0.00	0.00	13,473.80	0.00	0.00	
24	Walkersville Rescue Co.	13,473.80	13,473.80	0.00	5,927.33	0.00	7,546.47	0.00	0.00	
26	Emmitsburg Ambulance Co.	13,473.80	13,473.80	13,473.80	0.00	0.00	0.00	0.00	0.00	
30	Thurmont Ambulance Co.	13,473.80	13,473.80	9,940.74	0.00	0.00	3,533.06	0.00	0.00	
	Frederick County	30,000.00	0.00	11,910.00	0.00	18,090.00	0.00	0.00	0.00	
		\$ 360,108.00	\$ 330,108.00	\$ 242,474.46	\$ 24,666.36	\$ 34,435.18	\$ 58,532.00	\$ 0.00	\$ 0.00	

Chief Administrative Officer's Certification:


 Finance Director

12/19/08
 Date

Note: Excludes \$12,419.07 of the total \$28,267.45 in unallowable costs. Should Vigilant Hose Company fail to transfer Company funds to their Amoss bank account by December 31, 2008, Frederick County will withhold subsequent grant distributions until the amount is reimbursed in full.

Senator William H. Amoss Fire, Rescue and Ambulance Fund
 Schedule B
 Disposition of FY 2005 State Grant Funds
 As of 6/30/08

Frederick County, Maryland

Recipient	Co. #	Grant Amount	Amount Dist.	EXPENDED OR ENCUMBERED FOR:					Undistributed
				Apparatus	Capital Equipment	Facilities	Unexpended		
Independent Hose Co.	1	\$ 13,046.02	\$ 13,046.02	\$ 7,706.66	\$ 0.00	\$ 0.00	\$ 5,339.36	\$ 0.00	
Junior Fire Co.	2	13,046.02	13,046.02	13,046.02	0.00	0.00	0.00	0.00	
United Steam Fire Eng. Co.	3	19,569.00	19,569.00	19,569.00	0.00	0.00	0.00	0.00	
Citizens Truck Co.	4	13,046.02	13,046.02	0.00	0.00	0.00	13,046.02	0.00	
Brunswick Fire Co.	5	13,046.02	13,046.02	13,046.02	0.00	0.00	0.00	0.00	
Vigilant Hose Co.	6	13,046.02	13,046.02	0.00	0.00	0.00	13,046.02	0.00	
Middletown Fire Co.	7	13,046.02	13,046.02	13,046.02	0.00	0.00	0.00	0.00	
Myersville Fire Co.	8	13,046.02	13,046.02	13,046.02	0.00	0.00	0.00	0.00	
New Midway Fire Co.	9	13,046.02	13,046.02	0.00	0.00	0.00	0.00	0.00	
Guardian Hose Co.	10	13,046.02	13,046.02	0.00	13,046.02	4,585.77	8,460.25	0.00	
Walkersville Fire Co.	11	13,046.02	13,046.02	13,046.02	0.00	0.00	0.00	0.00	
Braddock Heights Fire Co.	12	13,046.02	13,046.02	0.00	0.00	0.00	13,046.02	0.00	
Rocky Ridge Fire Co.	13	13,046.02	13,046.02	13,046.02	0.00	0.00	0.00	0.00	
Carroll Manor Fire Co.	14	19,569.00	19,569.00	19,569.00	0.00	0.00	0.00	0.00	
New Market Fire Co.	15	19,569.00	19,569.00	6,752.00	12,817.00	0.00	0.00	0.00	
Woodsboro Fire Co.	16	13,046.02	13,046.02	12,766.03	279.99	0.00	(0.00)	0.00	
Libertytown Fire Co.	17	13,046.02	13,046.02	13,046.02	0.00	0.00	0.00	0.00	
Graceham Fire Co.	18	13,046.02	13,046.02	13,046.02	0.00	0.00	0.00	0.00	
Brunswick Ambulance Co.	19	13,046.02	13,046.02	10,371.08	0.00	2,674.94	0.00	0.00	
Jefferson Fire Co.	20	13,046.02	13,046.02	0.00	0.00	13,046.02	0.00	0.00	
Wolfsville Fire Co.	21	13,046.02	13,046.02	13,046.02	0.00	0.00	0.00	0.00	
Lewistown Fire Co.	22	13,046.02	13,046.02	13,046.02	0.00	0.00	0.00	0.00	
Urbana Fire Co.	23	13,046.02	13,046.02	0.00	0.00	0.00	13,046.02	0.00	
Walkersville Rescue Co.	24	13,046.02	13,046.02	0.00	2,957.92	10,088.10	0.00	0.00	
Emmitsburg Ambulance Co.	26	13,046.02	13,046.02	13,046.02	0.00	0.00	0.00	0.00	
Thurmont Ambulance Co.	30	13,046.02	13,046.02	13,046.02	0.00	0.00	0.00	0.00	
Town of Thurmont		1,589.00	1,589.00	0.00	1,589.00	0.00	0.00	0.00	
				\$ 360,354.46	\$ 233,286.01	\$ 30,394.83	\$ 65,983.69	\$ 0.00	

Chief Administrative Officer's Certification:


 Signature

12/17/08
 Date

Note: Excludes \$13,046.02 of the total \$28,267.45 in unallowable costs. Should Vigilant Hose Company fail to transfer Company funds to their Amoss bank account by December 31, 2008, Frederick County will withhold subsequent grant distributions until the amount is reimbursed in full.

Senator William H. Amoss Fire, Rescue and Ambulance Fund
 Schedule B
 Disposition of FY 2004 State Grant Funds
 As of 6/30/08

Frederick County, Maryland

Co. #	Recipient	Grant Amount	Amount Dist.	EXPENDED OR ENCUMBERED FOR:					Undistributed
				Apparatus	Capital Equipment	Facilities	Unexpended		
1	Independent Hose Co.	\$ 12,802.36	\$ 12,802.36	\$ 12,802.36	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00
2	Junior Fire Co.	12,802.36	12,802.36	12,802.36	0.00	0.00	0.00	0.00	0.00
3	United Steam Fire Eng. Co.	19,203.57	19,203.57	11,703.57	7,500.00	0.00	0.00	0.00	0.00
4	Citizens Truck Co.	12,802.36	12,802.36	3,807.60	8,759.90	0.00	0.00	234.86	0.00
5	Brunswick Fire Co.	12,802.36	12,802.36	12,802.36	0.00	0.00	0.00	0.00	0.00
6	Vigilant Hose Co.	12,802.36	12,802.36	10,000.00	0.00	0.00	0.00	2,802.36	0.00
7	Midletown Fire Co.	12,802.36	12,802.36	12,802.36	0.00	0.00	0.00	0.00	0.00
8	Myersville Fire Co.	12,802.36	12,802.36	12,802.36	0.00	0.00	0.00	0.00	0.00
9	New Midway Fire Co.	12,802.36	12,802.36	12,530.71	0.00	271.65	0.00	0.00	0.00
10	Guardian Hose Co.	12,802.36	12,802.36	0.00	12,802.36	0.00	0.00	0.00	0.00
11	Walkersville Fire Co.	12,802.36	12,802.36	9,411.19	3,391.17	0.00	0.00	0.00	0.00
12	Braddock Heights Fire Co.	12,802.36	12,802.36	11,618.31	539.00	0.00	0.00	645.05	0.00
13	Rocky Ridge Fire Co.	12,802.36	12,802.36	12,802.36	0.00	0.00	0.00	0.00	0.00
14	Carroll Manor Fire Co.	19,203.58	19,203.58	19,203.58	0.00	0.00	0.00	0.00	0.00
15	New Market Fire Co.	19,203.57	19,203.57	10,339.67	8,863.90	0.00	0.00	0.00	0.00
16	Woodsboro Fire Co.	12,802.36	12,802.36	12,802.36	0.00	0.00	0.00	0.00	0.00
17	Libertytown Fire Co.	12,802.36	12,802.36	12,802.36	0.00	0.00	0.00	0.00	0.00
18	Graceham Fire Co.	12,802.36	12,802.36	12,802.36	0.00	0.00	0.00	0.00	0.00
19	Brunswick Ambulance Co.	12,802.36	12,802.36	0.00	0.00	12,802.36	0.00	0.00	0.00
20	Jefferson Fire Co.	12,802.36	12,802.36	12,802.36	12,802.36	0.00	0.00	0.00	0.00
21	Wolfsville Fire Co.	12,802.36	12,802.36	12,802.36	0.00	0.00	0.00	0.00	0.00
22	Lewisstown Fire Co.	12,802.36	12,802.36	12,802.36	0.00	0.00	0.00	0.00	0.00
23	Urbana Fire Co.	12,802.36	12,802.36	1,189.81	3,868.20	0.00	0.00	7,744.35	0.00
24	Walkersville Rescue Co.	12,802.36	12,802.36	2,239.08	0.00	10,563.28	0.00	0.00	0.00
26	Emittsburg Ambulance Co.	12,802.36	12,802.36	12,802.36	0.00	0.00	0.00	0.00	0.00
30	Thurmont Ambulance Co.	12,802.36	12,802.36	12,802.36	0.00	0.00	0.00	0.00	0.00
	Town of Thurmont								
		\$ 352,065.00	\$ 352,065.00	\$ 258,474.20	\$ 58,526.89	\$ 23,637.29	\$ 11,426.62	\$ 0.00	\$ 0.00

Chief Administrative Officer's Certification:


 Signature

12/19/08
 Date

Finance Director

Note: Excludes \$2,802.36 of the total \$28,267.45 in unallowable costs. Should Vigilant Hose Company fail to transfer Company funds to their Amoss bank account by December 31, 2008, Frederick County will withhold subsequent grant distributions until the amount is reimbursed in full.

Senator William H. Amoss Fire, Rescue and Ambulance Fund
 Schedule B
 Disposition of FY 2003 State Grant Funds
 As of 6/30/08

Frederick County, Maryland

Co. #	Recipient	Grant Amount	Amount Dist.	EXPENDED OR ENCUMBERED FOR:						
				Apparatus	Capital Equipment	Facilities	Unexpended	Undistributed		
1	Independent Hose Co.	12,821.68	12,821.68	12,821.68	0.00	0.00	0.00	0.00	0.00	
2	Junior Fire Co.	12,821.68	12,821.68	12,821.68	0.00	0.00	0.00	0.00	0.00	
3	United Steam Fire Eng. Co.	20,451.69	20,451.69	20,451.69	0.00	0.00	0.00	0.00	0.00	
4	Citizens Truck Co.	12,821.68	12,821.68	8,153.95	0.00	4,667.73	0.00	0.00	0.00	
5	Brunswick Fire Co.	12,821.68	12,821.68	12,821.68	0.00	0.00	0.00	0.00	0.00	
6	Vigilant Fire Co.	12,821.68	12,821.68	12,821.68	0.00	0.00	0.00	0.00	0.00	
7	Middletown Fire Co.	12,821.68	12,821.68	12,821.68	0.00	0.00	0.00	0.00	0.00	
8	Myersville Fire Co.	12,821.68	12,821.68	12,821.68	0.00	0.00	0.00	0.00	0.00	
9	New Midway Fire Co.	12,821.68	12,821.68	1,974.81	10,846.87	0.00	0.00	0.00	0.00	
10	Guardian Hose Co.	12,821.68	12,821.68	8,703.74	4,117.94	0.00	0.00	0.00	0.00	
11	Walkersville Fire Co.	12,821.68	12,821.68	12,821.68	0.00	0.00	0.00	0.00	0.00	
12	Braddock Heights Fire Co.	12,821.68	12,821.68	12,821.68	0.00	0.00	0.00	0.00	0.00	
13	Rocky Ridge Fire Co.	19,232.52	19,232.52	19,232.52	0.00	0.00	0.00	0.00	0.00	
14	Carroll Manor Fire Co.	19,232.52	19,232.52	10,130.02	9,102.50	0.00	0.00	0.00	0.00	
15	New Market Fire Co.	19,232.52	19,232.52	19,232.52	0.00	0.00	0.00	0.00	0.00	
16	Woodsboro Fire Co.	12,821.68	12,821.68	8,611.75	4,209.93	0.00	0.00	0.00	0.00	
17	Libertytown Fire Co.	12,821.68	12,821.68	12,821.68	0.00	0.00	0.00	0.00	0.00	
18	Graceham Fire Co.	12,821.68	12,821.68	12,821.68	0.00	0.00	0.00	0.00	0.00	
19	Brunswick Ambulance Co.	12,821.68	12,821.68	12,388.41	433.27	0.00	0.00	0.00	0.00	
20	Jefferson Fire Co.	12,821.68	12,821.68	0.00	12,821.68	0.00	0.00	0.00	0.00	
21	Wolfsville Fire Co.	12,821.68	12,821.68	12,821.68	0.00	0.00	0.00	0.00	0.00	
22	Lewisstown Fire Co.	12,821.68	12,821.68	7,821.68	5,000.00	0.00	0.00	0.00	0.00	
23	Urbana Fire Co.	12,821.68	12,821.68	12,821.68	0.00	0.00	0.00	0.00	0.00	
24	Walkersville Rescue Co.	12,821.68	12,821.68	6,611.55	0.00	6,210.13	0.00	0.00	0.00	
26	Emmitsburg Ambulance Co.	12,821.68	12,821.68	12,821.68	0.00	0.00	0.00	0.00	0.00	
30	Thurmont Ambulance Co.	12,821.68	12,821.68	12,821.68	0.00	0.00	0.00	0.00	0.00	
				\$ 353,815.37	\$ 353,815.37	\$ 296,405.32	\$ 46,532.19	\$ 10,877.86	\$ 0.00	\$ 0.00

Chief Administrative Officer's Certification:


 Signature

Finance Director

12/19/08
 Date

Certification of Receipt and Understanding


Pursuant to the requirements of Sections 8-102, 8-103, 8-104, 8-105 and 8-106 of the Public Safety Article of the Annotated Code of Maryland, it is hereby certified that I have received, read and understood the cover letter and instructions associated with FY 2009 Senator William H. Amoss Fire, Rescue and Ambulance Fund.

I understand that failure to comply with all of the requirements of said statutes may result in a forfeiture, partial penalty or delay of the funds allocated to my jurisdiction.

Frederick County

Name of County (or Baltimore City)

Certification by Director of Finance:

	<i>Director of Finance</i>	<i>12/19/08</i>
Signature	Title	Date

CERTIFICATION OF NONDISCRIMINATION

Pursuant to the requirements of Executive Order 01.01.1993.16, it is hereby certified that discrimination based on race, color, creed, sex, age, national origin, marital status, sexual orientation, political or religious opinion or affiliation, and physical or mental handicap (except in such cases where the disability or condition would preclude the individual from adequately performing the tasks involved) is prohibited by the constitution, code, charter, laws or bylaws of Frederick County, Maryland.

12/23/08
Date

John H. Gardner
Signature/Title