

Good evening. My name is Lewis Moten from the North River District.

I've handed each of you a few pages showing what I built from existing general ledger data from 2024 and most of 2025 — filters, year-over-year trends, charts, and underlying data. It's just a proof of concept showing what's possible when financial data is accessible and structured.

As the county moves toward a new accounting system — especially with changes being discussed tonight around financial oversight — I'd encourage us to design transparency and auditability from day one.

That means preserving full audit trails with field-level changes, timestamps, original values, and visible change logs, especially across migration.

I'd also like to see real-time access where appropriate: draft AP, PCARD, Treasurer, and fuel reports; general ledger views with staff comments; the ability to break spending down by department, account, external account, and location; and year-over-year trend charts by month or even week number — along with daily account balances and monthly investment reports.

It would also help to see the full lifecycle of payments — check issue dates, cleared dates, voids, and re-issues — so we can track outstanding funds and aging checks.

On the revenue side, similar visibility would help with taxes, dog licenses, and short-term rentals — allowing us to spot seasonal trends and forecast collections.

I have many ideas, including viewing electricity, water, sewage, and trash usage across facilities like household utility bills — but at the core of everything is the financial data itself. Before we can cut costs or improve efficiency, we need to clearly identify outliers that warrant closer scrutiny.

Ideally, the system would also support real-time querying, monthly audit-change summaries, and a simple read-only API available to the public. Once that API is exposed, external systems can be built to implement these features — as I've demonstrated here — while staff document discrepancies directly in the system.

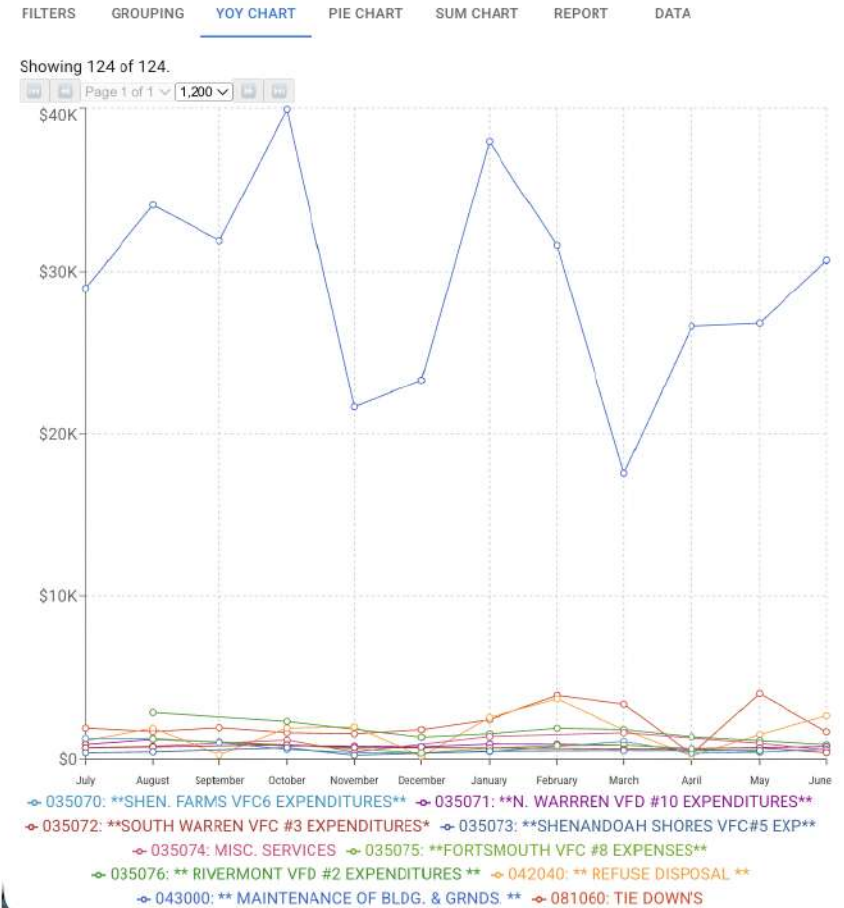
Building this into the system from the start improves oversight, supports staff, reduces FOIA burden, and gives both supervisors and residents a clearer picture of how funds move.

Thank you.

The Year-over-Year (YOY) chart demonstrates seasonal trends by month. We can see that the maintenance of the building & grounds is fairly high during October and January, while most other departments have a rise in the January to March timeframes. Each series is grouped by Department - however, this can be changed on the grouping tab. This first chart is only showing Fiscal Year 2025 data, so it's not a Year-over-Year comparison.

General Ledger

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FILTERS **GROUPING** YOY CHART

- Fiscal Year
- Batch
- Revenue/Expenditure
- Object Level 1
- Function
- Object Level 2
- Department
- Account
- Vendor
- Purchase Order
- Check
- Invoice part 1
- Invoice part 2
- Invoice part 3
- Invoice
- Description

Changing filters to only show the Department of 043000: **Maintenance of BLDG. & GRN, removing the filter by Fiscal Year, and changing the grouping to include fiscal year, we can see a year-over-year comparison and identify seasonal trends. Looking at the chart now, the seasonal trends between each year for this specific department look ordinary with past expenditures throughout the year.

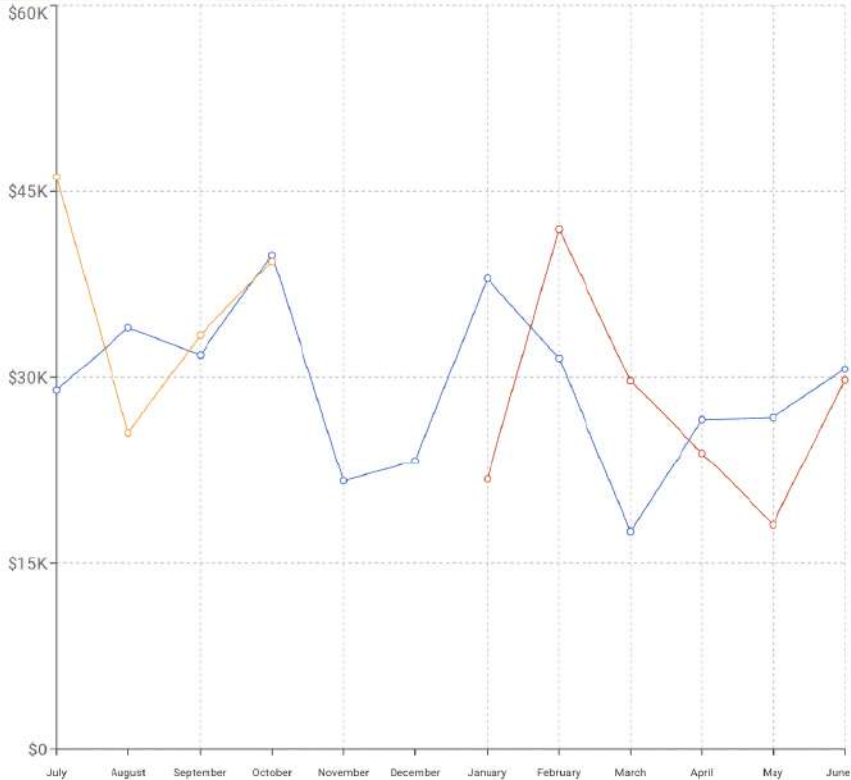
General Ledger

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FILTERS GROUPING **YOY CHART** PIE CHART SUM CHART REPORT DATA

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→ 043000: ** MAINTENANCE OF BLDG. & GRNDS. ** FY2024
 → 043000: ** MAINTENANCE OF BLDG. & GRNDS. ** FY2025
 → 043000: ** MAINTENANCE OF BLDG. & GRNDS. ** FY2026

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FILTERS **GROUPING** YOY CHART

- Fiscal Year
- Batch
- Revenue/Expenditure
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- Invoice part 1
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The data displayed on the chart is based on a list of filters in the “Filter” tab. I can filter by fiscal year, departments, accounts, vendors, invoices, descriptions and more. I can make multiple selections, and the data changes in real-time based on those selections.

General Ledger

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FILTERS GROUPING YOY CHART PIE CHART SUM CHART REPORT DATA

Fiscal Year FY25	Batch	R/E 4: Expenditure	OL1
Function	OL2	Department	Account
Vendor	P/O	Check	Invoice[1]
Invoice[2]	Invoice[3]	Invoice	Description ELECTRIC ELECTRIC SERVICE

Removed Fiscal Year, and filter by a specific department

General Ledger

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FILTERS GROUPING YOY CHART PIE CHART SUM CHART REPORT DATA

Fiscal Year	Batch	R/E 4: Expenditure	OL1
Function	OL2	Department 043000: ** MAINTENANCE OF BLDG. & GRN...	Account
Vendor	P/O	Check	Invoice[1]
Invoice[2]	Invoice[3]	Invoice	Description ELECTRIC ELECTRIC SERVICE

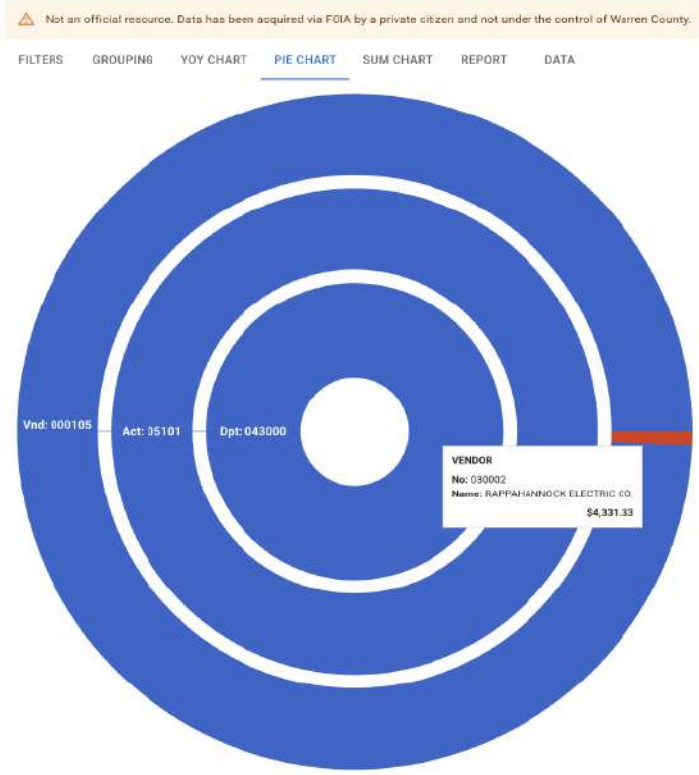
The "Pie Chart" is a different type of view that lets you see how spending is broken down among departments, accounts, and vendors. Hovering over each slice lets you see details about the vendor, account, and department numbers, name and sum of transactions.

General Ledger



All departments for FY25

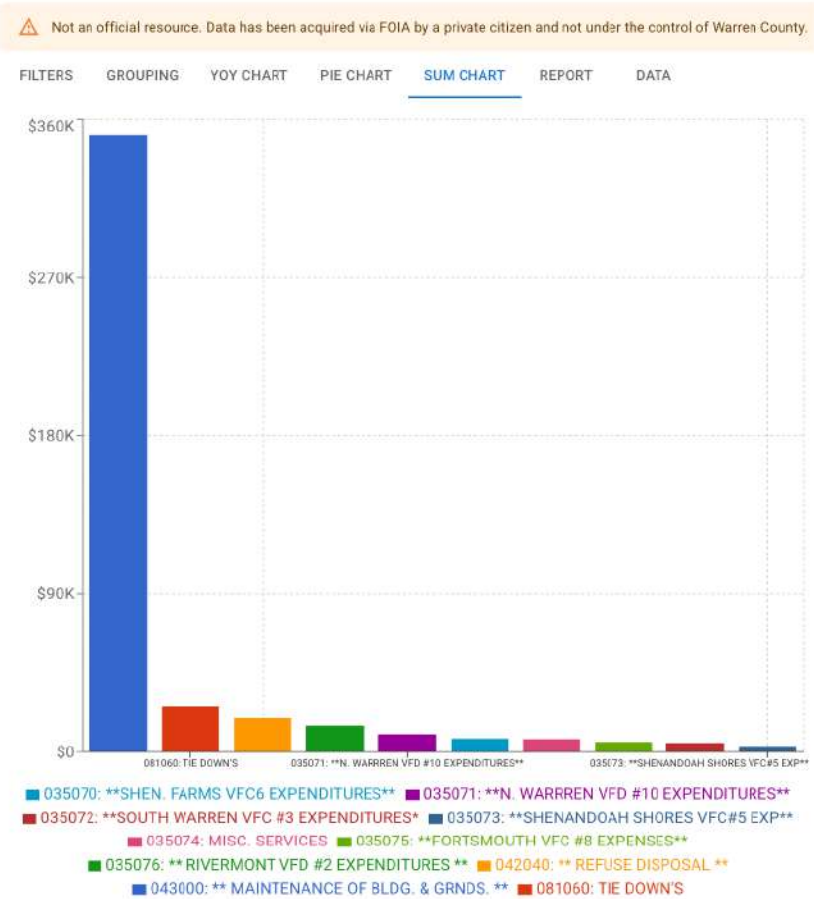
General Ledger



Maintenance of Building & Grounds for FY24-FY26

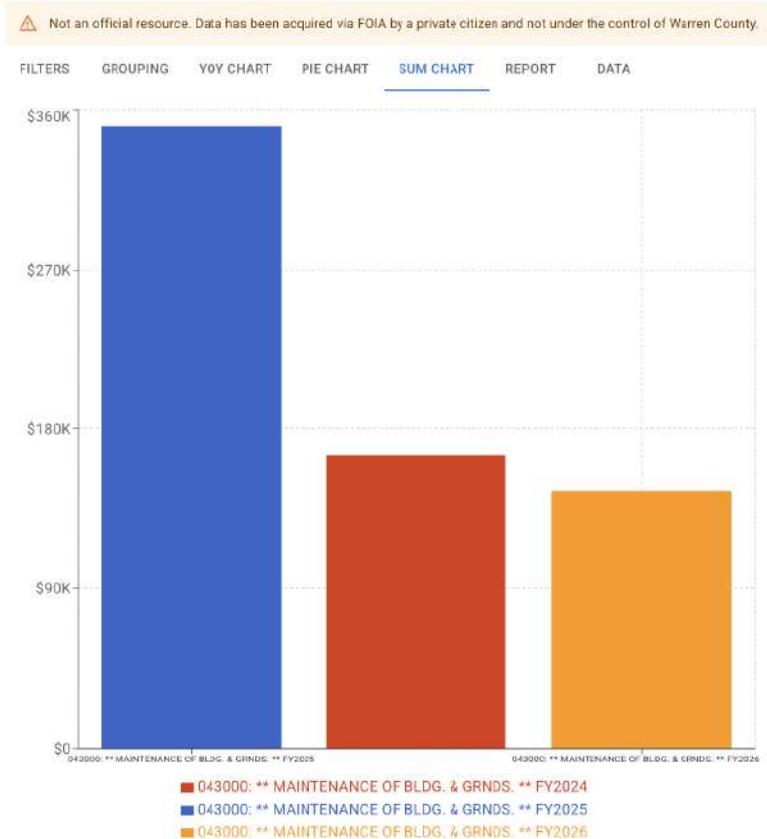
The "Sum Chart", gives a total summary for each group. Here, we can see the maintenance of the building & grounds is significantly higher than all other groups.

General Ledger



All departments for FY25

General Ledger



Maintenance of Building & Grounds for FY24-FY26

The "Report" tab breaks down the data and organizes it as a drill-down by department, account, and vendor number. To the right, we see a sum of all transactions by fiscal year. Up to 3 fiscal years can be displayed for a comparison. I only have the complete fiscal year data for 2025, so I've only listed that column here to maintain an accurate presentation. I also included a filtered report for Maintenance of Building and Grounds as an example of multiple fiscal years.

General Ledger

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FILTERS GROUPING YOY CHART PIE CHART SUM CHART **REPORT** DATA

Dept No.	Acct No.	Vend No.	Vendor Name	FY2025
035070	**SHEN. FARMS VFC6 EXPENDITURES**			\$7,841.28
	05101	ELECTRIC SERVICE		\$7,841.28
		005794	RAPPAHANNOCK ELECTRIC CO.	\$7,474.92
		030002	RAPPAHANNOCK ELECTRIC CO.	\$366.36
035071	**N. WARREN VFD #10 EXPENDITURES**			\$10,283.71
	05101	ELECTRIC SERVICE		\$10,283.71
		005794	RAPPAHANNOCK ELECTRIC CO.	\$10,283.71
035072	**SOUTH WARREN VFC #3 EXPENDITURES*			\$5,394.20
	05101	ELECTRIC SERVICE		\$5,394.20
		005794	RAPPAHANNOCK ELECTRIC CO.	\$3,209.47
		008784	SHENANDOAH VALLEY	\$8,863.84
		030003	SHENANDOAH VALLEY	\$204.89
035073	**SHENANDOAH SHORES VFC6 EXP**			\$3,312.55
	05101	ELECTRIC SERVICE		\$3,312.55
		005794	RAPPAHANNOCK ELECTRIC CO.	\$3,312.55
035074	MISC. SERVICES			\$7,502.04
	05101	ELECTRIC SERVICE		\$7,502.04
		005794	RAPPAHANNOCK ELECTRIC CO.	\$7,547.28
		030002	RAPPAHANNOCK ELECTRIC CO.	\$45.80
035075	**FORTSMOUTH VFC #8 EXPENSES**			\$5,907.16
	05101	ELECTRIC SERVICE		\$429.47
		005794	RAPPAHANNOCK ELECTRIC CO.	\$624.47
	05405	ELECTRIC		\$5,077.49
		005794	RAPPAHANNOCK ELECTRIC CO.	\$3,277.09
035076	** RIVERMONT VFD #2 EXPENDITURES **			\$15,006.01
	05101	ELECTRIC SERVICE		\$15,006.01
		000934	REPUBLIC SERVICES #306	\$34.32
		008784	RAPPAHANNOCK ELECTRIC CO.	\$11,058.68
041010	** MISCELLANEOUS RECEIPTS **			\$118.49
	05101	ELECTRIC SERVICE		\$118.49
		030002	RAPPAHANNOCK ELECTRIC CO.	\$118.49
042040	** REFUSE DISPOSAL **			\$19,465.21
	05101	ELECTRIC SERVICE		\$19,465.21
		000934	RAPPAHANNOCK ELECTRIC CO.	\$4,209.29
		030003	SHENANDOAH VALLEY	\$15,005.21
043000	** MAINTENANCE OF BLDG. & GRNDS. **			\$351,015.21
	05101	ELECTRIC SERVICE		\$351,015.21
		000703	TOWN OF FRONT ROYAL	\$244,528.94
		030002	RAPPAHANNOCK ELECTRIC CO.	\$1,486.27
043050	** SHENANDOAH FARMS SAN. DIST. **			\$1,252.08
	05101	ELECTRIC SERVICE		\$1,252.08
		030002	RAPPAHANNOCK ELECTRIC CO.	\$1,252.08
054050	**LAKE FRONT ROYAL SANT DIST**			\$1,267.98
	05101	ELECTRIC SERVICE		\$1,267.98
		030002	RAPPAHANNOCK ELECTRIC CO.	\$1,267.98
081050	** ECONOMIC DEVELOPMENT **			\$1,789.51
	05101	ELECTRIC SERVICE		\$1,789.51
		000934	RAPPAHANNOCK ELECTRIC CO.	\$497.94
		000603	TOWN OF FRONT ROYAL - EPA	\$1,291.56
081060	TIE DOWNS			\$26,036.97
	05101	ELECTRIC SERVICE		\$26,036.97
		005794	RAPPAHANNOCK ELECTRIC CO.	\$26,036.97

FILTERS GROUPING YOY CHART PIE CHART SUM CHART **REPORT** DATA

Dept No.	Acct No.	Vend No.	Vendor Name	FY2024	FY2025	FY2026
043000	** MAINTENANCE OF BLDG. & GRNDS. **			\$165,335.49	\$351,015.21	\$144,594.03
	05101	ELECTRIC SERVICE		\$165,335.49	\$351,015.21	\$144,594.03
		000105	TOWN OF FRONT ROYAL	\$163,490.43	\$348,528.94	\$144,594.03
		030002	RAPPAHANNOCK ELECTRIC CO.	\$1,845.06	\$2,486.27	

The "Data" tab shows the data in the same format that I received it from the General Ledger, but filtered based on my selections. I can download the filtered data as a CSV file or Excel Spreadsheet. The "Net Amount" is color-coded to visually identify outliers that are very low (green) or very high (red) based on the median value of all filtered data.

General Ledger

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FILTERS GROUPING YOY CHART PIE CHART SUM CHART REPORT DATA

Entries: 981. Download or

0000000	000105 TOWN OF FRONT ROYAL	707000 1/3	8/02/2024	4001-043000-05101- --	2024/08	20.00	312702 8/15/2024	ELECTRIC SERVICE	12757
0000000	000105 TOWN OF FRONT ROYAL	708000 1/3	8/02/2024	4001-043000-05101- --	2024/08	6976.83	312702 8/15/2024	ELECTRIC SERVICE	12757
0000000	000105 TOWN OF FRONT ROYAL	709110 1/3	8/02/2024	4001-043000-05101- --	2024/08	147.59	312702 8/15/2024	ELECTRIC SERVICE	12757
0000000	000105 TOWN OF FRONT ROYAL	724000 1/3	7/24/2024	4001-043000-05101- --	2024/08	26.83	312702 8/15/2024	ELECTRIC SERVICE	12757
0000000	000105 TOWN OF FRONT ROYAL	725000 1/3	7/24/2024	4001-043000-05101- --	2024/08	8.50	312702 8/15/2024	ELECTRIC SERVICE	12757
0000000	000105 TOWN OF FRONT ROYAL	726000 1/3	7/24/2024	4001-043000-05101- --	2024/08	8.50	312703 8/15/2024	ELECTRIC SERVICE	12757
0000000	000105 TOWN OF FRONT ROYAL	727000 1/3	7/24/2024	4001-043000-05101- --	2024/08	8.50	312703 8/15/2024	ELECTRIC SERVICE	12757
0000000	000105 TOWN OF FRONT ROYAL	735000 1/3	7/24/2024	4001-043000-05101- --	2024/08	973.28	312703 8/15/2024	ELECTRIC SERVICE	12757
0000000	000105 TOWN OF FRONT ROYAL	736000 1/3	7/24/2024	4001-043000-05101- --	2024/08	4613.18	312703 8/15/2024	ELECTRIC SERVICE	12757
0000000	000105 TOWN OF FRONT ROYAL	740000 1/3	7/24/2024	4001-043000-05101- --	2024/08	1330.67	312703 8/15/2024	ELECTRIC SERVICE	12757
0000000	000105 TOWN OF FRONT ROYAL	179112 1/3	7/23/2024	4001-043000-05101- --	2024/08	9628.51	312702 8/15/2024	ELECTRIC SERVICE	12757
0000000	000105 TOWN OF FRONT ROYAL	270101 1/3	7/19/2024	4001-043000-05101- --	2024/08	50.51	312702 8/15/2024	ELECTRIC SERVICE	12757
0000000	000105 TOWN OF FRONT ROYAL	595075 1/3	7/17/2024	4001-043000-05101- --	2024/08	183.52	312703 8/15/2024	ELECTRIC SERVICE	12757
0000000	005786 RAPPAHANNOCK ELECTRIC CO.	51309003 1/3	8/09/2024	4086-035070-05101- --	2024/08	875.55	312686 8/15/2024	ELECTRIC SERVICE	12757
0000000	005786 RAPPAHANNOCK ELECTRIC CO.	65749001 1/3	8/09/2024	4086-035070-05101- --	2024/08	386.41	312686 8/15/2024	ELECTRIC SERVICE	12757
0000000	000105 TOWN OF FRONT ROYAL	1271001 1/3	8/06/2024	4001-043000-05101- --	2024/08	20.14	312798 8/22/2024	ELECTRIC SERVICE	12759
0000000	000105 TOWN OF FRONT ROYAL	127102 1/3	8/06/2024	4001-043000-05101- --	2024/08	20.00	312798 8/22/2024	ELECTRIC SERVICE	12759
0000000	000105 TOWN OF FRONT ROYAL	612050 1/3	8/06/2024	4001-043000-05101- --	2024/08	19.24	312798 8/22/2024	ELECTRIC SERVICE	12759
0000000	000105 TOWN OF FRONT ROYAL	613100 1/3	8/06/2024	4001-043000-05101- --	2024/08	20.67	312798 8/22/2024	ELECTRIC SERVICE	12759
0000000	000105 TOWN OF FRONT ROYAL	707100 1/3	8/02/2024	4001-043000-05101- --	2024/08	8.50	312798 8/22/2024	ELECTRIC SERVICE	12759
0000000	000105 TOWN OF FRONT ROYAL	711000 1/3	8/02/2024	4001-043000-05101- --	2024/08	61.83	312798 8/22/2024	ELECTRIC SERVICE	12759
0000000	030002 RAPPAHANNOCK ELECTRIC CO.	17146001 8/24	8/10/2024	4001-042040-05101- --	2024/08	95.30	312783 8/22/2024	ELECTRIC SERVICE	12759
0000000	030002 RAPPAHANNOCK ELECTRIC CO.	51309011 8/24	8/08/2024	4001-042040-05101- --	2024/08	83.44	312783 8/22/2024	ELECTRIC SERVICE	12759
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0000000	030002 RAPPAHANNOCK ELECTRIC CO.	51309004 1/3	8/10/2024	4039-043050-05101- --	2024/08	12.76	312783 8/22/2024	ELECTRIC SERVICE	12759
0000000	030002 RAPPAHANNOCK ELECTRIC CO.	51309005 8/24	8/09/2024	4039-043050-05101- --	2024/08	64.26	312783 8/22/2024	ELECTRIC SERVICE	12759
0000000	030002 RAPPAHANNOCK ELECTRIC CO.	51309024 1/3	8/10/2024	4039-043050-05101- --	2024/08	25.52	312783 8/22/2024	ELECTRIC SERVICE	12759
0000000	030002 RAPPAHANNOCK ELECTRIC CO.	35997001 1/3	8/13/2024	4054-054050-05101- --	2024/08	61.12	312783 8/22/2024	ELECTRIC SERVICE	12759
0000000	030002 RAPPAHANNOCK ELECTRIC CO.	35997002 8/24	8/09/2024	4054-054050-05101- --	2024/08	18.81	312783 8/22/2024	ELECTRIC SERVICE	12759
0000000	030002 RAPPAHANNOCK ELECTRIC CO.	35997004 8/24	8/09/2024	4054-054050-05101- --	2024/08	17.53	312783 8/22/2024	ELECTRIC SERVICE	12759
0000000	030003 SHENANDOAH VALLEY	1015278004 1/3	8/15/2024	4001-042040-05101- --	2024/08	31.32	312791 8/22/2024	ELECTRIC SERVICE	12759
0000000	030003 SHENANDOAH VALLEY	1015278005 1/3	8/15/2024	4001-042040-05101- --	2024/08	339.27	312791 8/22/2024	ELECTRIC SERVICE	12759
0000000	030003 SHENANDOAH VALLEY	1015278007 1/3	8/15/2024	4001-042040-05101- --	2024/08	93.86	312791 8/22/2024	ELECTRIC SERVICE	12759