



**JOINT  
WARREN and WASHINGTON  
COUNTY MEETING**



**AGENDA**

March 6, 2008

- I. 2008-09 Board of Trustees Operating Budget Parameters
- II. Impact of Governor's proposed Operating and Capital Budget
- III. Update on the Regional Higher Education Center

At the December 20, 2007 Regular meeting, the Board of Trustees set the following parameters for the 2008-2009 Operating Budget:

1. Spend at least 3.5% of the budget on equipment and software
2. Personnel costs are not to exceed 75% of the budget
3. Discretionary spending costs are to hold at 3.5%
4. Fund balance is to be approximately 10% of the entire budget
5. Hold student tuition to current level.

**ADIRONDACK COMMUNITY COLLEGE  
SUMMARY OF CHARGES TO SPONSORS 1988 THROUGH 2008**

| Year | Total Contribution | % Increase | Appropriated Fund Balance | % Increase | Total Cash | % Increase | Total Cash Breakdown |            |                |            |
|------|--------------------|------------|---------------------------|------------|------------|------------|----------------------|------------|----------------|------------|
|      |                    |            |                           |            |            |            | Washington County    | % Increase | Warren County  | % Increase |
| 1988 | \$1,210,995        |            | \$112,025                 |            | 1,098,970  |            | \$428,598.00         |            | \$670,372.00   |            |
| 1989 | \$1,446,430        | 19.44%     | \$252,595                 | 125.48%    | 1,193,835  | 8.63%      | \$465,595.00         | 8.63%      | \$728,240.00   | 8.63%      |
| 1990 | \$1,604,715        | 10.94%     | \$207,452                 | -17.87%    | 1,397,263  | 17.04%     | \$558,905.00         | 20.04%     | \$838,358.00   | 15.12%     |
| 1991 | \$1,577,785        | -1.68%     | \$98,064                  | -52.73%    | 1,479,721  | 5.90%      | \$591,889.00         | 5.90%      | \$887,832.00   | 5.90%      |
| 1992 | \$1,756,065        | 11.30%     | \$128,346                 | 30.88%     | 1,627,719  | 10.00%     | \$683,642.00         | 15.50%     | \$944,077.00   | 6.34%      |
| 1993 | \$1,856,150        | 5.70%      | \$228,431                 | 77.98%     | 1,627,719  | 0.00%      | \$683,642.00         | 0.00%      | \$944,077.00   | 0.00%      |
| 1994 | \$1,920,425        | 3.46%      | \$292,706                 | 28.14%     | 1,627,719  | 0.00%      | \$683,642.00         | 0.00%      | \$944,077.00   | 0.00%      |
| 1995 | \$2,088,910        | 8.77%      | \$150,000                 | -48.75%    | 1,938,910  | 19.12%     | \$814,342.00         | 19.12%     | \$1,124,568.00 | 19.12%     |
| 1996 | \$2,200,580        | 5.35%      | \$177,328                 | 18.22%     | 2,023,252  | 4.35%      | \$814,342.00         | 0.00%      | \$1,208,910.00 | 7.50%      |
| 1997 | \$2,327,040        | 5.75%      | \$303,788                 | 71.31%     | 2,023,252  | 0.00%      | \$814,342.00         | 0.00%      | \$1,208,910.00 | 0.00%      |
| 1998 | \$2,985,640        | 28.30%     | \$962,388                 | 216.80%    | 2,023,252  | 0.00%      | \$814,342.00         | 0.00%      | \$1,208,910.00 | 0.00%      |
| 1999 | \$2,678,898        | -10.27%    | \$655,646                 | -31.87%    | 2,023,252  | 0.00%      | \$814,342.00         | 0.00%      | \$1,208,910.00 | 0.00%      |
| 2000 | \$3,282,672        | 22.54%     | \$1,095,821               | 67.14%     | 2,186,851  | 8.09%      | \$874,740.00         | 7.42%      | \$1,312,111.00 | 8.54%      |
| 2001 | \$3,359,542        | 2.34%      | \$1,128,953               | 3.02%      | 2,230,589  | 2.00%      | \$892,236.00         | 2.00%      | \$1,338,353.00 | 2.00%      |
| 2002 | \$3,995,990        | 18.94%     | \$1,665,401               | 47.52%     | 2,330,589  | 4.48%      | \$932,236.00         | 4.48%      | \$1,398,353.00 | 4.48%      |
| 2003 | \$3,943,085        | -1.32%     | \$1,512,496               | -9.18%     | 2,430,589  | 4.29%      | \$972,236.00         | 4.29%      | \$1,458,353.00 | 4.29%      |
| 2004 | \$3,459,733        | -12.26%    | \$1,029,144               | -31.96%    | 2,430,589  | 0.00%      | \$972,236.00         | 0.00%      | \$1,458,353.00 | 0.00%      |
| 2005 | \$3,067,004        | -11.35%    | \$486,415                 | -52.74%    | 2,580,589  | 6.17%      | \$1,032,236.00       | 6.17%      | \$1,548,353.00 | 6.17%      |
| 2006 | \$3,343,835        | 9.03%      | \$672,926                 | 38.34%     | 2,670,909  | 3.50%      | \$1,148,491.00       | 11.26%     | \$1,522,418.00 | -1.68%     |
| 2007 | \$3,216,771        | -3.80%     | \$332,189                 | -50.64%    | 2,884,582  | 8.00%      | \$1,269,216.00       | 10.51%     | \$1,615,366.00 | 6.11%      |
| 2008 | \$2,999,965        | -6.74%     | \$115,383                 | -65.27%    | 2,884,582  | 0.00%      | \$1,269,216.00       | 0.00%      | \$1,615,366.00 | 0.00%      |

**HISTORICAL SUMMARY OF HIGHER EDUCATION PRICE INDEX**

| Fiscal Year | Yearly % |
|-------------|----------|
| 1999        | 2.40%    |
| 2000        | 4.10%    |
| 2001        | 4.90%    |
| 2002        | 4.10%    |
| 2003        | 2.90%    |
| 2004        | 4.60%    |
| 2005        | 3.60%    |
| 2006        | 5.00%    |
| 2007        | 3.37%    |
| 2008        | 3.70%    |

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Community College Committee March 6, 2008  
ACC Capital Project Notes

*Notes*

**IAA #01 - ACC Chargebacks**

Adirondack Community College Capital Projects are funded as follows:

50% State Aid  
50% Local Share

Note: Local Share is Capital Chargeback Monies as provided in Sec. 6305 Non-resident and out-of-state students and/or contributions from the sponsoring Counties - in the case of Adirondack Community College Warren and Washington Counties and/or contributions paid into the project on a percentage basis allocated to each of the Counties.

Per New York Education Law §6304 Financing of Community Colleges paragraph 4, “when two or more local sponsors jointly establish and operate a community college, the local share of the capital costs shall be apportioned among them according their respective equalized assessed valuations or such other factors or bases as may be provided or prescribed in the plans, standards and regulations prescribed by the state university trustees”.

Purpose: This fund is used as a “pass through for the charge back monies used to fund established and active ACC Capital Projects”.

Chargebacks are recorded as “IAA691 Deferred Revenue” until such time as they are transferred to the established capital project as budgeted to pay the local share of the incurred expense. State aid claims are recorded as a receivable and submitted to the New York State Dormitory for reimbursement.

Interest earned on the chargeback monies is recorded as revenue and closed to fund balance annually.

As of 03/06/08 the fund balance and “deferred revenue - chargeback monies” are as follows:

|  |                     |
|--|---------------------|
| IAA 691 Deferred Revenue   | \$137,465.57        |
| Fund Balance 12/31/08  | <u>\$221,122.47</u> |
| Total Charge back Local Shares (IAA 691 Deferred Revenue)<br>& Fund Balance for ACC Cap Proj | <b>\$358,588.04</b> |

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|   |                            |
|---|----------------------------|
| Current Chargeback balance unrestricted & Fund Balance                | <b>\$358,588.04</b>        |
| Less:   |                            |
| Rest Rooms Unexpended Budget Bal. (\$6,740.93 x .50)                  | ( 3,370.47)                |
| Renovations Eisenhower Hall Unexpended Budget Bal.(\$23,670.58 x .50) | <u>( 3,208.56)</u>         |
| <b><i>Uncommitted Charge back Fund Balance as of 03/06/08</i></b>     | <b><i>\$352,009.01</i></b> |

**LAB #02 - ACC Master Plan 2000**

Washington County Board of Supervisors' Resolution No. 269, dated August 21, 1992, endorsed the Facilities Master Plan Capital Project.

Per Board of Supervisors' Resolution No. 195, August 20, 1993, Title: Approving Adirondack Community college Master Plan and Initiation of Preliminary Design the County agreed to having the College begin the schematic design. \$145,531.50 was committed to the initial phase and was to paid from capital charge back funds with the State of New York sharing in 50% of the cost.

Board of Supervisors' Resolution No. 268, September 15, 1995, Title: To Amend Adirondack community College Capital Project for ACC 2000 established a budget for the construction phase of Master Plan 2000. Purpose: Acquisitions, construction and installation of the college's master plan, including the Scoville Learning Center, Library Renovations and other Projects within the scope of the master plan.

|  |                   |
|--|-------------------|
| Funding:   |                   |
| 50% State Aid  | \$ 6,000,000.     |
| 50% Local Share:                                     |                   |
| Warren County (58% x 50% = 29%)                      | \$ 2,291,000.     |
| Washington County (42% x 50% =21%)                   | \$ 1,659,000.     |
| Chargeback monies (\$200,000. annually for 10 years) | \$ 2,000,000.     |
| Hill Collection                                      | \$ 38,185.        |
| Student Faculty Gift                                 | <u>\$ 50,000.</u> |
| Total Funding  | \$12,038,185.     |

Note: The original budget for this project did not include the \$2,000,000. Chargeback monies or the \$50,000. Student Faculty Gift. These monies were originally included in the budgeted local share amounts split between Washington and Warren Counties as follows:

**Washington County:**

|              |                         |                   |
|--------------|-------------------------|-------------------|
| \$2,000,000. | x 42% Washington County | \$840,000.        |
| \$ 50,000.   | x 42% Washington County | <u>\$ 21,000.</u> |
| Total        |                         | \$861,000.        |



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\$2,489,434.15 Washington County Expenses including accruals & payables 12/31/06  
(\$1,659,000.00) Washington County's Local Share budgeted as "amended"  
 \$ 830,434.15 Due to Washington county (IAB630.01)  
(\$ 861,000.00) Less reimbursement calculated based on budgets  
**\$ 30,565.85 Variance**

The variance is attributable to a claim from Joy, McCoola & Zilch, in the amount of \$72,765.65, being paid by ACC as the expense was incurred prior to the creation of the project and for a claim which reduced by State by \$10.12. The reimbursement to ACC for the Joy, McCoola & Zilch voucher was paid, in the amount of \$72,765.65, by 100% local share chargeback dollars and not local shares by the sponsoring counties or the State Dormitory Authority and the \$10.12 being charged to charge backs for a total of \$72,775.77.

\$72,775.77 x 58% Warren County = \$42,210.  
 \$72,775.77 x 42% Washington County = 30,565.

Warren County paid their local share on a cash basis and their 58% of the \$2,000,000. chargeback reimbursement based on actual expenditures paid by them s would, therefore, be reduced by 58% x \$72,775.77 = \$42,210.

Washington County's 42% of the \$2,000,000. charge back reimbursement based on actual expenditure should, therefore, be reduced by 42% x \$72,775.77 = \$30,565. However, Washington County did not pay for their share of expenses on a reimbursement basis as did Warren County but they cash flowed the project as follows:

|  |                       |
|--|-----------------------|
| Proceeds from Serial Bonds I0200005710   | \$1,720,000.00        |
| BAN's Redeemed from Appropriation I02700005731   | <u>800,000.00</u>     |
| Total Revenue to the Project from Washington County  | \$2,520,000.00        |
| Washington County's share as budgeted  | <u>\$1,659,000.00</u> |
| Chargeback money reimbursement due Washington Co.  | \$ 861,000.00         |
| <br>   |                       |
| Total Chargeback Monies Credited to Project  | \$2,000,000.00        |
| Student Faculty Donation Credited to Project   | <u>50,000.00</u>      |
| Total  | \$2,050,000.00        |
| Less amount due Warren Co. based on 58% of expenses paid by Warren co.   | (1,146,789.98)        |
| Less amount due Washington co. based on 42% of actual local share monies paid into the project by Washington Co. | <u>( 861,000.00)</u>  |

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Chargeback monies credited to project in excess of  
 Washington Co.'s local share paid into the project on a  
 Cash Flow basis and Warren County's local share  
 paid to the project on a reimbursement basis \$ 42,210.02

The above \$42,210.02 will be transferred out of this Capital Project(Project I02 Master Plan) back into the Project I01 Charge back Project.

Last expenditure: 05/31/05  
 Unexpended Budget Balance: \$ 1,601.65  
 Fund Balance: \$ 1,011.96

*Note: This project was closed via Washington County Board of Supervisors' resolution no. 353 dated 12/21/07 and the remaining fund equity transferred to General Fund as restricted fund balance - Reserve for ACC Debt.*

**IAH #77 - Rest Room Access and Safety**

Board of Supervisors' Resolution No. 257, August 20, 1999, Title: Create Three Capital Projects for Adirondack Community College created and established a budget for this project. The cost of this project was funded by local charge back monies and New York State Aid. Purpose: Conversion of College Rest Rooms for compliance with the Americans' with Disabilities Act.

**Funding:**

|                                |                |
|--------------------------------|----------------|
| 50% State Aid                  | 14,500.        |
| 50% Local Share - Charge backs | <u>14,500.</u> |
| Total funding                  | 29,000.        |

Last expenditure: 11/16/07  
 Unexpended Budget Balance \$6,740.93  
 Unexpended Fund Balance: 0

*Note: Active and ongoing - this project was established in 1999 and was recently activated after a period of inactivity.*

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 ACC Capital Project Notes

**IAL #87 - Eisenhart Hall Renovation - Design**

Purpose: Architectural Services for the design phase of the Eisenhart Hall Renovation.

Funding:

|                                     |                   |
|-------------------------------------|-------------------|
| 50% State Aid                       | \$ 192,500.       |
| 50% Local Share:                    |                   |
| Warren County (60% x 50% = 30%)     | \$ 115,500.       |
| Washington County (40% x 50% = 20%) | <u>\$ 77,000.</u> |
| Total Funding                       | \$ 385,000.       |

Last expenditure: 09/16/05

Unexpended Budget Balance: \$0.00

*Note: This project was closed via Washington County Board of Supervisors' resolution no. 354 dated 12/21/07.*

**IAM #87 - Eisenhart Hall Renovation**

Purpose: Construction/Renovation of Eisenhart Hall

Funding:

|  |                      |
|--|----------------------|
| Total Project  | \$2,870,000.         |
| Less: State Aid  | (\$1,435,000.)       |
| Less: Capital Chargebacks                              | <u>(\$ 622,527.)</u> |
| Balance to be Funded by Warren and Washington Counties | \$ 812,473.          |

|   |                    |
|---|--------------------|
| 50% State Aid   | \$1,435,000.       |
| 50% Local Share:  |                    |
| Warren County (75% x's \$812,473.) 21.35 % of Total Budget    | \$ 612,654.        |
| Washington County (25% x's \$812,473.) 6.96 % of Total Budget | \$ 199,819.        |
| Future Chargebacks 21.69% of Total Budget                     | <u>\$ 622,527.</u> |
| Total Funding   | \$2,870,000.       |

*Per Wash. Co. Board of Supervisors' Resolution No.453, December 15, 2006, Title: To Amend Budget- Capital Project No. 87 - Renovate Eisenhart Hall, the project's budget was amended based on the Warren/Washington Counties' ACC financing Settlement Agreement of 2005 signed February 9, 2006. The agreement amended the two counties' operational costs for the period 2000-2001 to 2004-2005 as well as adjusted the capital project contribution between the two counties as it related to this capital project.*

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| Original Funding for Project |                 |               | Amended Funding for Project |                        |
|------------------------------|-----------------|---------------|-----------------------------|------------------------|
| 50% State Aid                | \$1,435,000.00  |               | \$1,435,000.00              | 50% State Aid          |
| 50% Local Share:             |                 |               |                             | 50% Local Aid          |
| Warren Co. (60%)             | \$487,484.00    | \$125,170.00  | \$612,654.00                | Warren Co. (75%)       |
| Washington Co. (40%)         | \$324,989.00    | -\$125,170.00 | \$199,819.00                | Washington Co. (25%)   |
| Future Charge Backs          | \$622,527.00    |               | \$622,527.00                | Future Chargebacks     |
| Total Budgeted Revenue       | \$2, 870,000.00 | \$0.00        | \$2,870,000.00              | Total Budgeted Revenue |

Last expenditure: 11/17/06

Unexpended Budget Balance: \$23,670.58

Unexpended Fund Balance: \$ 4,734.11

This project currently has a “cash” balance and fund balance, in the amount of \$4,734.11. Washington County paid its budgeted share of the project, in the amount of \$199,819., into the project “up-front” whereas Warren County, State Aid, and Chargeback monies are being paid on a reimbursement basis. The cash balance/fund balance in this project represents Washington County unspent obligation to the project as follows:

|   |  |
|---|--|
| Unexpended Budget Balance as of 03/06/08                                      | \$23,670.58  |
| Less: Revenue Remaining from Warren County<br>(Pays on a Reimbursement Basis) |  |
| Budget: \$612,654. minus Paid to date: \$608,671.37                           | = - 3,892.63   |
| Less: Revenue Remaining from NYS<br>(Pays on a Reimbursement Basis)           |  |
| Budget: \$1,435,000. minus Paid to date: \$1,423,164.72                       | = -11,835.28   |
| Less: Charge Back Monies<br>(Pays on a Reimbursement Basis)                   |  |
| Budget: \$622,527. minus Paid to date: \$619,318.44                           | = <u>- 3,208.56</u>                                      |
| Paid into Project in Advance by Washington County                             | \$ 4,734.11 (Project Cash Balance/Fund Balance) 03/06/08 |

Note: Active and ongoing. Warren and Washington Counties were cash-flowing the Future Charge back amount of \$622,527 at 60%/40%, respectively as follows:

|                         |                    |
|-------------------------|--------------------|
| Warren County           | \$ 373,516.        |
| Washington County       | <u>\$ 249,011.</u> |
| Total Future Chargeback | \$ 622,527.        |

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*Per Washington County Board of Supervisors' Resolution No. 453, December 15, 2006, Title: Amend Budget - Capital Project No. 87 - Renovate Eisenhart Hall "the original plan for the next three years of future chargebacks be changed so the ACC Capital Project reimburses the Counties at the amended ratio as soon as possible." In August 2007 both counties were reimbursed accordingly.*

On July 18, 2005, Washington County issued General Fund Check, in the amount of \$324,989., to this project for their share. Warren County was issued a check, in the amount of \$30,461.75. This took into consideration the "true up" as per the settlement agreement, in the amount of \$125,170.00, and the adjustment between the 40/60 split to 25/75 split of the cost of the project for the local shares per county. Warren County is paying their local share obligation on a reimbursement basis.

**IAN #88 - Technology Project**

Washington County Board of Supervisors' Resolution No. 237, September 16, 2004, Title: To Create Capital Project Adirondack Community College - Technology Project, established and created a budget for this project. Purpose: New infrastructure, card access system, upgrade administrative computer system, and the addition of smart class rooms.

Funding:

|                                     |                   |
|-------------------------------------|-------------------|
| 50% State Aid                       | \$ 238,027.       |
| 50% Local Share:                    |                   |
| Warren County (60% x 50% = 30%)     | \$ 142,816.       |
| Washington County (40% x 50% = 20%) | <u>\$ 95,211.</u> |
| Total Funding                       | \$ 476,054.       |

Last expenditure: 02/15/08

Unexpended Budget Balance: \$142,703.66

Fund Balance: \$28,282.43

Cash Balance: \$21,753.99 as of 03/06/08

On July 18, 2005, Washington County issued General Fund Check No. 37814, in the amount of \$95,211., to this project for their share. Warren County is paying their local share obligation on a reimbursement basis.

Washington County paid its budgeted share of the project, in the amount of \$95,211., into the project "up-front" whereas Warren County, State Aid, and Chargeback monies are being paid on a reimbursement basis. This project's current "cash" balance, plus the outstanding receivable from Warren County for its share of project expenses, minus the "over" payment from the State due to ACC submitting a claim for expenditures not associated with this project equals the remaining amount of Washington County's obligation paid into the project in advance, in the amount of \$28,502.43, as follows:

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|   |     |                            |
|---|-----|----------------------------|
| Unexpended Budget Balance as of 03/06/08                                      |     | \$142,703.66               |
| Less: Revenue Remaining from Warren County<br>(Pays on a Reimbursement Basis) |     |                            |
| Budget: \$612,654. minus Paid to date: \$608,671.37                           | = - | 42,876.90                  |
| Less: Revenue Remaining from NYS<br>(Pays on a Reimbursement Basis)           |     |                            |
| Budget: \$1,435,000. minus Paid to date: \$1,423,164.72                       | = - | 71,544.33                  |
| Outstanding Accounts Payable  |     | <u>220.00</u>              |
| Paid into Project in Advance by Washington County                             |     | \$ 28,502.43               |
| <br>  |     |                            |
| Project Cash Balance as of 03/06/08   |     | \$ 21,753.99               |
| Plus Receivable Due from Warren County IAN410                                 |     | 10,892.52                  |
| Less: Over-payment made by State IAN  |     | <u>- 4,144.08</u>          |
| <b><i>Amount of Washington County's Obligation</i></b>                        |     | <b><i>\$ 28,502.43</i></b> |
| <b><i>paid into the project in advance as of 03/06/08</i></b>                 |     |                            |

***Note: This project is active and ongoing. Due to the fact that Warren County has an outstanding receivable due this project, Washington County is currently "cash" flowing Warren County's obligation. After meeting with Paul Dusek, Warren County Attorney, Roger A. Wickes, Washington County Attorney, Kevin Hayes, County Administrator and myself in February, 2008, we were advised that Warren County would be paying its obligation.***

**IAO #89 - Update Master Plan**

Purpose: To update and publish the ACC Master Plan as required by the State of New York.

Funding:

|                 |  |                  |
|-----------------|--|------------------|
| 50% State Aid   |  | \$ 5,500.        |
| 50% Chargebacks |  | <u>\$ 5,500.</u> |
| Total Funding   |  | \$ 11,000.       |

Last expenditure: 12/31/06  
 Unexpended Budget Balance: 0

***Note: This project was closed per Washington County Board of Supervisors' Resolution No. 355, dated December 21, 2007.***

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**IAP #90 - Higher Education Center - Design Phase**

Purpose: To support and detail the financial operations underlying the plan for construction of the Higher Education Center on ACC Campus.

**IAO #91 - Higher Education Center - Construction Phase**

Purpose: To support and detail the financial operations underlying the plan for construction of the Higher Education Center on ACC Campus.

The estimated cost for the project is \$7,000,000. The funding streams are as follows:

|                                     |                            |
|-------------------------------------|----------------------------|
| State of New York                   | \$2,000,000.               |
| State University of New York (SUNY) | \$1,500,000.               |
| ACC Foundation (already raised)     | <u>\$1,500,000.</u>        |
|                                     | \$5,000,000.               |
| Revenue Deficit                     | <u><b>\$2,000,000.</b></u> |
| Total                               | \$7,000,000.               |

The above funding stream leaves a balance to be raised and/or committed, in the amount of \$2,000,000. Per the above-mentioned resolution:

- ✓ ACC Foundation has obligated a minimum of one third of the remaining \$2,000,000. balance (.3333% x's \$2,000,000. = \$666,000.)
- ✓ The Foundation has committed to providing the remaining two thirds balance, in the amount of \$1,300,000., dependent upon future fund-raising
- ✓ For cash flow purposes, Warren and Washington Counties would initially commit to the \$2,000,000. and that commitment would be reduced by the amount the Foundation has obligated if able to raise in the future.
- ✓ ***Warren and Washington Counties need to establish their respective financing obligations for planning of the Higher Education Center***
- ✓ Washington County supports the Higher Education to be built at ACC and accepts the concept wherein Washington County would be the borrowing agent for the \$2,000,000. remaining obligation
- ✓ Washington County supports the development of an inter-municipal agreement or agreements wherein Washington County Pays no more than the agreed capital percentage of the project, with the initial debt service amount split in thirds as agreed to with Warren County.
- ✓ This resolution is contingent upon the adoption of a resolution in support of the Higher Education Center at ACC and upon development and adoption of the underlying inter-municipal agreements by the two counties.

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*Per Board of Supervisors' Resolution No. 127, April 20, 2007, Title: Create a Capital Project for the Higher Education Center at Adirondack Community College - Design Phase*, this office was authorized to create a capital project and established a budget for the **design** phase of the Higher Education project as follows:

**Higher Education Center - ACC Design Phase**

**Increase Revenue:**

|               |                        |                   |
|---------------|------------------------|-------------------|
| IAP 3097      | NYS Aid                | \$157,500.        |
| IAP 2705      | Local - ACC Foundation | <u>\$157,500.</u> |
| Total Revenue |                        | \$315,000.        |

Increase Appropriation:

|                |              |            |
|----------------|--------------|------------|
| IAP2795.204026 | Design Phase | \$315,000. |
|----------------|--------------|------------|

This local share for this project was funded by the ACC Foundation. On 07/16/07 the ACC Foundation ACH Transferred \$1,500,000. in the ACC Capital Project Checking Account. These monies were credited to the Higher Education Capital Projects as follows:

|   |             |                     |
|---|-------------|---------------------|
| ACC Cap. Project 90 Higher Education Design Phase       | IAP200 Cash | \$ 157,500.         |
| ACC Cap. Project 91 Higher Education Construction Phase | IAQ200 Cash | <u>\$1,342,500.</u> |
| Total ACC Foundation Contribution                       |             | \$1,500,000.        |

Interest earned on the these monies is credited to the project. Currently, IAP2401.03 Interest and Earnings on ACC Foundation Contribution has unbudgeted revenue in the amount of \$216.51. When this project is closed these monies should be transferred into the IAQ Project 91 Higher Education Construction Phase as a revenue.

Last expenditure: 10/16/07  
 Unexpended Budget Balance: 0

**Note: This project should be considered for closure.**

The above-mentioned resolution also provides for the following:

- ✓ Per Resolution No. 33 dated January 19, 2007, the County endorsed the Higher Education Center at Adirondack Community College with an estimated cost of \$6,722,500. of which \$315,000. will be for the design phase and \$6,407,500. would be for actual construction
- ✓ County Treasurer is authorized to make 1st payment of the design phase totaling \$65,786.10 to JMZ Architects and Planners, PC upon receipt of a proper voucher and funding from the ACC Foundation.
- ✓ County Treasurer is authorized to loan up to \$125,000. from the ACC Higher Education Center Construction Capital Project to allow for cash flowing of the Design Phase Capital Project.

Washington County  
 Community College Committee March 6, 2008  
 ACC Capital Project Notes

*Per Board of Supervisors' Resolution No. 128, April 20, 2007, Title: Create a Capital Project for the Higher Education Center at Adirondack Community College - Construction*, this office was authorized to create a capital project and establish a budget for the **construction** phase of the Higher Education project as follows:

**Higher Education Center - ACC Construction Phase**

**Increase Revenue:**

|               |                                    |                            |
|---------------|------------------------------------|----------------------------|
| IAQ2397.02    | Local Shares Washington County     | \$ 400,000.                |
| IAQ2397.03    | Local Shares Warren County         | \$ 933,333.                |
| IAQ2705.01    | Gifts & Donations (ACC Foundation) | \$ 666,667.                |
| IAQ2705.02    | Gifts & Donations (ACC Foundation) | \$1,342,500.               |
| IAQ3097       | State Aid                          | <u>\$3,065,000.</u>        |
| Total Revenue |                                    | <b><u>\$6,407,500.</u></b> |

**Total Budget Breakdown:**

|   |                                 |
|---|---------------------------------|
| Local Shares (Warren and Washington Counties) | \$1,333,333./\$6,407,500. = 21% |
| Gifts and Donations (Foundation)              | \$2,009,167./\$6,407,500. = 31% |
| State Aid                                     | \$3,065,000./\$6,407,500. = 48% |

**The split between Warren and Washington Counties is as follows:**

|                          |                                      |
|--------------------------|--------------------------------------|
| <i>Warren County</i>     | <i>\$933,333./\$1,333,333. = 70%</i> |
| <i>Washington County</i> | <i>\$400,000./\$1,333,333. = 30%</i> |

**Increase Appropriation:**

|                      |                             |                            |
|----------------------|-----------------------------|----------------------------|
| IAQ2495.204025       | Construction Costs          | \$5,195,040.               |
| IAQ2495.204028       | Equipment & furnishings     | \$ 785,610.                |
| IAQ2495.204033       | Architect/Eng. & Other Exp. | <u>\$ 426,850.</u>         |
| Total Appropriations |                             | <b><u>\$6,407,500.</u></b> |

**Budget Summary**

|  |                            |
|--|----------------------------|
| <i>IAP - ACC Proj#90-Higher Education Center-Design</i>                | <i>\$ 315,000.</i>         |
| <i>IAQ - ACC Proj#91-Higher Education Center-Construction</i>          | <i><u>\$6,407,500.</u></i> |
| <i>Total Higher Education Center Project Budgeted</i>                  | <i><u>\$6,722,500.</u></i> |
| <i>Less: Estimated Cost of the Project (Design &amp; Construction)</i> | <i><u>\$7,000,000.</u></i> |
| <i>Variance between Estimated Cost and Budgeted Amount to Date</i>     | <i>(* \$ 277,500.)</i>     |

*\*Note: Per correspondence dated May 9, 2007 from Kevin Hayes, County Administrator, the explanation for the various between the estimated cost and actual budgeted amount is that "according to Bill Long, (ACC VP for Administrative Services) the State has promised the funding, if needed, for the project. However, there is nothing in writing stating that. I have been told that the Foundation could provide the funding if the State does not". See attached "Project Budget & Cash Flow Draft".*

Washington County  
Community College Committee March 6, 2008  
ACC Capital Project Notes

A portion of the local share for this project was funded by the ACC Foundation. On 07/16/07 the ACC Foundation ACH Transferred \$1,500,000. in the ACC Capital Project Checking Account. These monies were credited to the Higher Education Capital Projects as follows:

|   |             |                     |
|---|-------------|---------------------|
| ACC Cap. Project 90 Higher Education Design Phase       | IAP200 Cash | \$ 157,500.         |
| ACC Cap. Project 91 Higher Education Construction Phase | IAQ200 Cash | <u>\$1,342,500.</u> |
| Total ACC Foundation Contribution                       |             | \$1,500,000.        |

Interest earned on the these monies is credited to the project. Currently, IAP2401.03 Interest and Earnings on ACC Foundation Contribution has unbudgeted revenue in the amount of \$216.51. When this project is closed these monies should be transferred into the IAQ Project 91 Higher Education Construction Phase as a revenue.

As of this date, March 6, 2008:

Project Assets:

|                     |                     |
|---------------------|---------------------|
| IAQ200 Cash Balance | \$688,995.52        |
| IAQ410 State Aid    | <u>\$280,936.67</u> |
| Sub total           | \$969,932.19        |

**Project Liabilities:**

|  |                     |
|--|---------------------|
| IAQ 600 Account Payable for March Audit  | - 566,374.19        |
| IAQ 605 Retainage  | - <u>69,003.41</u>  |
| Cash and Cash Equivalents for future expenditures                                | \$334,554.59        |
| State Aid Claim to be processed after March Audit                                |                     |
| \$566,374.19 x's 50%   | <u>\$283,187.10</u> |
| Cash and Cash Equivalents for future expenditures including "pending" March 2008 | \$617,741.69        |

As of this date, March 6, 2008:

Cash Needs:

|  |                       |
|--|-----------------------|
| Outstanding Encumbrances   | \$4,120,165.21        |
| Unencumbered Budget Balance                                      | <u>\$1,118,363.77</u> |
| Sub-total of future cash needs                                   | \$5,238,528.98        |
| Cash and Cash Equivalents for future expenditures as of 03/06/08 | - <u>617,741.69</u>   |
| Cash Needs   | \$4,620,787.29        |

|                                   |                       |
|-----------------------------------|-----------------------|
| Washington County's Share         | \$ 400,000.00         |
| Warren County's Share             | \$ 933,333.00         |
| Local Share's Student Association | \$ 666,667.00         |
| Remaining State Revenue           | <u>\$2,634,134.00</u> |
| Unearned Revenues as budgeted     | \$4,634,134.00        |

Washington County  
Community College Committee March 6, 2008  
ACC Capital Project Notes

|                                     |                         |
|-------------------------------------|-------------------------|
| Cash Needs                          | \$4,620,787.00          |
| Less: unearned Revenues as budgeted | <u>- \$4,634,134.00</u> |
| Variance                            | \$ 13,347.00            |

Last charge to expenditure: 03/03/08  
Unexpended Budget Balance: \$1,118,363.77

**Agreements:**

1) *Agreement between County of Warren and County of Washington and Adirondack Community College Foundation, Inc.* executed 03/16/07, 04/12/07 and 05/04/07, respectively, stipulates:

- Adirondack Community is pursuing the construction of a Higher Education Center on the ACC Campus;
- The total cost of the Center is projected to be Seven Million Dollars (\$7,000,000);
- ACC has been able to secure funding, totaling Five Million Dollars (\$5,000,000) from the Foundation, the state University of New York and the State of New York, leaving Two Million dollars (\$2,000,000) remaining in matching funds that need to be raised;
- The Foundation has been seeking to raise the required matching funds, but the remaining funds were unable to be raised in 2006, and a \$2,000,000. bond or bond anticipation note needs to be issued;
- The Foundation has agreed to split the debt service payments with Warren and Washington Counties;
- The parties (Warren County, Washington County and the Foundation) commit to their share of debt service payments on the bond or bond anticipation notes that will be issued for the matching funds of \$2,000,000.
  - ▶ Washington County will issue a bond anticipation note of the \$2,000,000.;
  - ▶ The parties (Warren County, Washington County and the Foundation) shall each pay one-third (1/3) of the interest that becomes due and payable on the BAN's;
  - ▶ The Foundation will attempt to raise sufficient funds to pay the entire amount of the BAN by the time it becomes due. The Foundation shall pay over to Washington county any monies so raised;
  
  - ▶ Should there be any balance due to fully pay the BAN, the balance shall be appropriated among the parties according to their respective taxable valuations, as the same existed in the first year of the Project, which is 2007. *(The split would, therefore, be Warren County 70% and Washington County 30%).*
  - ▶ The parties agree that once the sharing formula is established in 2007, the apportionment shall remain the same through the Project regardless of changes in taxable valuations in Warren and Washington Counties.

Washington County  
Community College Committee March 6, 2008  
ACC Capital Project Notes

2) *Agreement between Washington County and Warren County dated the 26<sup>th</sup> day of June 2007, particularly, Schedule A: Framework* stipulates:

- Washington and Warren Counties agree that any capital contributions to the Higher Education Center project by the counties would be apportioned based upon 2007 assessed valuation ratio of the two counties.
- Washington County, Warren County and the Foundation will share the interest costs associated with the project in equal thirds.
- Washington County will issue a two million dollar bond anticipation note (BAN) for the purpose of cash flow for the project.
- Washington County will provide the financial accounting services for the project;
- The Capital Project amounts will be design phase, \$315,000. and construction phase, \$6,407,500., anticipated commitment from the State, in the amount of \$277,500, for a total project cost of \$7,000,000.
- Foundation will pay to Washington County \$1.5 million upon execution of all agreements between the counties and Foundation and in any case before bids are awarded.
- The \$1.5 million dollars will allocation between the design phase and construction phase capital project in the amounts of \$157,500. and \$1,342,500., respectively.
- The \$1.5 million dollars may transferred between the two capital projects for cash flow purposes.
- All interest will stay in the project account from which the loan originated.
- Interest earned on the \$1.5 million will be credited toward the Foundations's overall contributions as outlines herein.
- Washington County will report to the Foundation and Warren County at least monthly on the status of the funds and balances remaining.
- The Foundation has committed to provide at least the sum of \$666,667. representing one third of their two million dollar contribution and further committed to pay one third of the interest costs of Washington County's bond anticipation note and will use their best efforts to raise the balance of the \$2 million before the BAN issued by Washington County matures.
- The Foundation further committed to provide \$277,500 to be used if the State fails to fully fund its commitment to the Higher Education Center.
- Foundation must report to both counties at least quarterly on the status of fund raising, targets and steps taken to meet their commitment to the projects.
- If project fails to be constructed, funds will be returned to the Foundation less any dollars actually spent on the project, including financing costs, to date with a full accounting of expenditures. Interest to follow principal.

**Trial Balance**

Reporting from 1/1/2008 to 12/31/2008

Washington County

March 06, 2008

Fund: IAN - ACC Cap. Proj. No. 88-Technology Project

Fiscal Year: 2008

| Account title                   | Account  | Posted<br>Amount              | Account balance    |                    |
|---------------------------------|----------|-------------------------------|--------------------|--------------------|
|                                 |          |                               | Debit              | Credit             |
| <b>(A) Asset</b>                |          |                               |                    |                    |
| Cash                            | IAN200   |                               | 21,753.99          |                    |
| DUE FROM STATE & FEDERAL, OTHER | IAN410   |                               |                    | 4,144.08           |
| DUE FROM OTHER GOVERNMENTS      | IAN440   |                               | 10,892.52          |                    |
|                                 |          | <b>Total Asset:</b>           | <b>\$28,502.43</b> |                    |
| <b>(L) Liability</b>            |          |                               |                    |                    |
| Accounts Payable                | IAN600   |                               |                    | 220.00             |
|                                 |          | <b>Total Liability:</b>       |                    | <b>\$220.00</b>    |
| <b>(F) Reserve Fund</b>         |          |                               |                    |                    |
| Reserve for Encumbrances        | IAN821   |                               |                    |                    |
| Fund Balance                    | IAN909   |                               |                    | 5,987.52           |
| Interim Fund Balance            | IAN909.9 |                               |                    | 22,630.41          |
|                                 |          | <b>Total Reserve Fund:</b>    |                    | <b>\$28,617.93</b> |
| <b>(R) Revenue</b>              |          |                               |                    |                    |
| Estimated Revenues              | IAN510   |                               |                    | 23,382.41          |
| Revenue                         | IAN980   |                               |                    | 49.50              |
|                                 |          | <b>Total Revenue:</b>         |                    | <b>\$23,431.91</b> |
| <b>(E) Expense</b>              |          |                               |                    |                    |
| Appropriated Expense            | IAN522   |                               | 385.00             |                    |
| Appropriated Fund Balance       | IAN599   |                               | 22,630.41          |                    |
| Appropriations Expense          | IAN960   |                               | 752.00             |                    |
|                                 |          | <b>Total Expense:</b>         | <b>\$23,767.41</b> |                    |
|                                 |          | <b>General ledger totals:</b> | <b>\$52,269.84</b> | <b>\$52,269.84</b> |

# Trial Balance

Reporting from 1/1/2008 to 12/31/2008

Fund: IAN - ACC Cap. Proj. No. 88-Technology Project

Fiscal Year: 2008

| Account title                         | Account       | Posted<br>Amount        | Account balance |         |
|---------------------------------------|---------------|-------------------------|-----------------|---------|
|                                       |               |                         | Debit           | Credit  |
| <b>Revenue</b>                        | <b>IAN980</b> |                         |                 |         |
| LOCAL SHARES                          | IAN2397       |                         |                 | \$49.50 |
| LOCAL SHARE-WARREN CO<br>CONTRIBUTION | IAN2397.01    | \$49.50                 |                 |         |
|                                       |               | Revenue:                | 0.00            | 49.50   |
|                                       |               | IAN980 account balance: |                 | \$49.50 |
| <b>Appropriated Expense</b>           | <b>IAN522</b> |                         |                 |         |
| ACC CAP PROJ #88                      | IAN2495.2     |                         | \$385.00        |         |
| TECHNOLOGY PROJECT                    | IAN2495.2020  | \$385.00                |                 |         |
|                                       |               | Appropriated Expense:   | 385.00          | 0.00    |
|                                       |               | IAN522 account balance: | \$385.00        |         |

End of report

# Revenue / Appropriation Analysis Report

Reporting for fund IAN, for dates from 01/01/99 to 12/31/08 for fiscal year All

Fund : IAN - ACC Cap. Proj. No. 88-Technology Project

### Revenue Analysis

| Account    | Description                                     | Estimated    | Receipts     | Revenue | Percentages  |        |           |
|------------|---|--------------|--------------|---------|--------------|--------|-----------|
|            |   | Revenue      |              |         | Remaining    | Rcvd   | Remaining |
| IAN2397.01 | LOCAL<br>SHARE-WARREN CO<br>CONTRIBUTION        | \$142,816.00 | \$99,939.10  |         | \$42,876.90  | 69.98  | 30.02     |
| IAN2397.02 | LOCAL<br>SHARE-WASHINGTON<br>CO<br>CONTRIBUTION | \$95,211.00  | \$95,211.00  |         | \$0.00       | 100.00 |           |
| IAN3097    | STATE AID-SUNY<br>FUNDING                       | \$238,027.00 | \$166,482.67 |         | \$71,544.33  | 69.94  | 30.06     |
| Total:     |   | \$476,054.00 | \$361,632.77 | \$0.00  | \$114,421.23 |        |           |

### Appropriation Analysis

| Account      | Description           | Budget       | Expenditures | Outstanding<br>Encumbrances | Unencumbered<br>Balance | Percentages |           |
|--------------|-----------------------|--------------|--------------|-----------------------------|-------------------------|-------------|-----------|
|              |                       | Amount       |              |                             |                         | Used        | Remaining |
| IAN2495.2020 | TECHNOLOGY<br>PROJECT | \$476,054.00 | \$333,350.34 |                             | \$142,703.66            | 70.02       | 29.98     |
|              | IAN2495.2:            | \$476,054.00 | \$333,350.34 | \$0.00                      | \$142,703.66            | 70.02       | 29.98     |
| Total:       |                       | \$476,054.00 | \$333,350.34 | \$0.00                      | \$142,703.66            |             |           |

End of report

**WASHINGTON COUNTY**  
**ADIRONDACK COMMUNITY COLLEGE CAPITAL CONSTRUCTION**  
**FOR THE YEAR ENDED 12/31/08**

|                         |   | PROJ I01            | PROJ 77                     | PROJ 87                         | PROJ 88               | PROJ 90                     | PROJ 91                           | TOTAL                 |
|-------------------------|---|---------------------|-----------------------------|---------------------------------|-----------------------|-----------------------------|-----------------------------------|-----------------------|
|                         |   | CHARGEBACKS         | RESTROOM ACCESS<br>& SAFETY | Renovation of<br>Eisenhart Hall | TECHNOLOGY<br>PROJECT | Higher Education-<br>Design | Higher Education-<br>Construction |                       |
| <b>ASSETS:</b>          |   |                     |                             |                                 |                       |                             |                                   |                       |
| I200.01                 | CASH  | \$358,588.04        | \$0.00                      | \$4,734.10                      | \$21,753.99           | \$216.51                    | \$688,995.52                      | \$1,074,288.16        |
| I200.02                 | CASH - MASTER PLAN                          | \$0.00              | \$0.00                      | \$0.00                          | \$0.00                | \$0.00                      | \$0.00                            | \$0.00                |
| I200.INV                | CASH-INVESTMENT ACCOUNT                     | \$0.00              | \$0.00                      | \$0.00                          | \$0.00                | \$0.00                      | \$0.00                            | \$0.00                |
| I201                    | CASH-IN-TIME DEPOSITS                       | \$0.00              | \$0.00                      | \$0.00                          | \$0.00                | \$0.00                      | \$0.00                            | \$0.00                |
| I380                    | ACCOUNTS RECEIVABLE                         | \$0.00              | \$0.00                      | \$0.00                          | \$0.00                | \$0.00                      | \$0.00                            | \$0.00                |
| I391                    | DUE FROM OTHER FUNDS-GENERAL                | \$0.00              | \$0.00                      | \$0.00                          | \$0.00                | \$0.00                      | \$0.00                            | \$0.00                |
| I440                    | DUE FROM OTHER GOVTS.                       | \$0.00              | \$0.00                      | \$0.00                          | \$0.00                | \$0.00                      | \$0.00                            | \$0.00                |
| I440.02                 | DUE FROM OTHER GOVTS.-WARREN CO.            | \$0.00              | \$0.00                      | \$0.01                          | \$10,892.52           | \$0.00                      | \$0.00                            | \$10,892.53           |
| I410                    | DUE FROM STATE & FEDERAL, OTHER             | \$0.00              | \$0.00                      | \$0.00                          | (\$4,144.08)          | \$0.00                      | \$280,936.67                      | \$276,792.59          |
|                         | <b>TOTAL ASSETS</b>                         | <b>\$358,588.04</b> | <b>\$0.00</b>               | <b>\$4,734.11</b>               | <b>\$28,502.43</b>    | <b>\$216.51</b>             | <b>\$969,932.19</b>               | <b>\$1,361,973.28</b> |
| <b>LIABILITIES:</b>     |   |                     |                             |                                 |                       |                             |                                   |                       |
| I600                    | ACCOUNTS PAYABLE                            | \$0.00              | \$0.00                      | \$0.00                          | \$220.00              | \$0.00                      | \$566,374.91                      | \$566,594.91          |
| I630                    | DUE TO OTHER FUNDS                          | \$0.00              | \$0.00                      | \$0.00                          | \$0.00                | \$0.00                      | \$0.00                            | \$0.00                |
| I631                    | DUE TO OTHER GOVTS.                         | \$0.00              | \$0.00                      | \$0.00                          | \$0.00                | \$0.00                      | \$0.00                            | \$0.00                |
| I605                    | RETAINED PERCENTAGES                        | \$0.00              | \$0.00                      | \$0.00                          | \$0.00                | \$0.00                      | \$69,003.41                       | \$69,003.41           |
| I626                    | BANS PAYABLE                                | \$0.00              | \$0.00                      | \$0.00                          | \$0.00                | \$0.00                      | \$0.00                            | \$0.00                |
| I691                    | DEFERRED REVENUES                           | \$137,465.57        | \$0.00                      | \$0.00                          | \$0.00                | \$0.00                      | \$0.00                            | \$137,465.57          |
| I691.02                 | DEFERRED REVENUES-MASTER PLAN               | \$0.00              | \$0.00                      | \$0.00                          | \$0.00                | \$0.00                      | \$0.00                            | \$0.00                |
| I691.03                 | DEFERRED REVS-M/P-WASH CO.                  | \$0.00              | \$0.00                      | \$0.00                          | \$0.00                | \$0.00                      | \$0.00                            | \$0.00                |
|                         | <b>TOTAL LIABILITIES</b>                    | <b>\$137,465.57</b> | <b>\$0.00</b>               | <b>\$0.00</b>                   | <b>\$220.00</b>       | <b>\$0.00</b>               | <b>\$635,378.32</b>               | <b>\$773,063.89</b>   |
| <b>FUND BALANCE</b>     |   |                     |                             |                                 |                       |                             |                                   |                       |
| I821                    | Reserve for Encumbrances                    | \$0.00              | \$0.00                      | \$0.00                          | \$0.00                | \$0.00                      | \$4,120,165.21                    | \$4,120,165.21        |
| I909                    | FUND BALANCE 12/31/07                       | \$220,419.92        | \$0.00                      | \$4,734.11                      | \$28,617.93           | \$216.51                    | (\$3,145,238.00)                  | (\$2,891,249.53)      |
|                         | <b>EXCESS REV/EXP</b>                       | <b>\$702.55</b>     | <b>\$0.00</b>               | <b>\$0.00</b>                   | <b>(\$335.50)</b>     | <b>\$0.00</b>               | <b>(\$640,373.34)</b>             | <b>(\$640,006.29)</b> |
|                         | <b>TOTAL FUND BALANCE TO DATE</b>           | <b>\$221,122.47</b> | <b>\$0.00</b>               | <b>\$4,734.11</b>               | <b>\$28,282.43</b>    | <b>\$216.51</b>             | <b>\$334,553.87</b>               | <b>\$588,909.39</b>   |
|                         | <b>TOTAL LIABILITIES &amp; FUND BALANCE</b> | <b>\$358,588.04</b> | <b>\$0.00</b>               | <b>\$4,734.11</b>               | <b>\$28,502.43</b>    | <b>\$216.51</b>             | <b>\$969,932.19</b>               | <b>\$1,361,973.28</b> |
| I522                    | EXPENDITURES                                | \$0.00              | \$0.00                      | \$0.00                          | \$385.00              | \$0.00                      | \$687,703.60                      | \$688,088.60          |
| I980                    | REVENUES                                    | \$702.55            | \$0.00                      | \$0.00                          | \$49.50               | \$0.00                      | \$47,330.26                       | \$48,082.31           |
|                         | <b>EXCESS REV/EXP</b>                       | <b>\$702.55</b>     | <b>\$0.00</b>               | <b>\$0.00</b>                   | <b>(\$335.50)</b>     | <b>\$0.00</b>               | <b>(\$640,373.34)</b>             | <b>(\$640,006.29)</b> |
| <b>BUDGET ACCOUNTS:</b> |   |                     |                             |                                 |                       |                             |                                   |                       |
| I510                    | ESTIMATED REVENUES                          | \$0.00              | \$29,000.00                 | \$2,870,000.00                  | \$476,054.00          | \$315,000.00                | \$6,685,000.00                    | \$10,375,054.00       |
| I960                    | APPROPRIATIONS                              | \$0.00              | \$29,000.00                 | \$2,870,000.00                  | \$476,054.00          | \$315,000.00                | \$6,685,000.00                    | \$10,375,054.00       |
|                         | Unexpended Budget Balance                   |                     | \$6,740.93                  | \$23,670.58                     | \$142,703.66          | \$0.00                      | \$1,118,363.77                    | \$1,291,478.94        |

DATED: March 4, 2008  
WASHINGTON COUNTY TREASURER

# Revenue / Appropriation Analysis Report

Reporting for fund IAH, for dates from 01/01/99 to 12/31/08 for fiscal year All

Fund : IAH - ACC Cap Proj #77-Restroom Access, Safety, & Improv

## Revenue Analysis

| Account | Description                        | Estimated<br>Revenue | Receipts    | Revenue<br>Remaining | Percentages |           |
|---------|------------------------------------|----------------------|-------------|----------------------|-------------|-----------|
|         |                                    |                      |             |                      | Rcvd        | Remaining |
| IAH2397 | I77 - LOCAL SHARE -<br>CHARGEBACKS | \$14,500.00          | \$11,129.52 | \$3,370.48           | 76.76       | 23.24     |
| IAH3097 | I77- SATE AID                      | \$14,500.00          | \$11,129.55 | \$3,370.45           | 76.76       | 23.24     |
|         | Total:                             | \$29,000.00          | \$22,259.07 | \$0.00               | \$6,740.93  |           |

## Appropriation Analysis

| Account        | Description                                     | Budget<br>Amount | Expenditures | Outstanding<br>Encumbrances | Unencumbered<br>Balance | Percentages |           |
|----------------|---|------------------|--------------|-----------------------------|-------------------------|-------------|-----------|
|                |   |                  |              |                             |                         | Used        | Remaining |
| IAH2495.204025 | I77-RESTROOM<br>ACCESS, SAFETY &<br>IMPROVEMENT | \$29,000.00      | \$22,259.07  |                             | \$6,740.93              | 76.76       | 23.24     |
|                | IAH2495.2:                                      | \$29,000.00      | \$22,259.07  | \$0.00                      | \$6,740.93              | 76.76       | 23.24     |
|                | Total:  | \$29,000.00      | \$22,259.07  | \$0.00                      | \$6,740.93              |             |           |

End of report

# Trial Balance

Reporting from 1/1/2008 to 12/31/2008

Fund: IAH - ACC Cap Proj #77-Restroom Access, Safety, & Improv

Fiscal Year: 2008

| Account title                  | Account  | Posted<br>Amount           | Account balance |        |
|--------------------------------|----------|----------------------------|-----------------|--------|
|                                |          |                            | Debit           | Credit |
| <b>(A) Asset</b>               |          |                            |                 |        |
| Cash                           | IAH200   |                            |                 |        |
| ACCOUNTS RECEIVABLE            | IAH380   |                            |                 |        |
| DUE FROM STATE/FEDERAL , OTHER | IAH410   |                            |                 |        |
|                                |          | <b>Total Asset:</b>        |                 |        |
| <b>(F) Reserve Fund</b>        |          |                            |                 |        |
| Reserve for Encumbrances       | IAH821   |                            |                 |        |
| Fund Balance                   | IAH909   |                            |                 |        |
| Interim Fund Balance           | IAH909.9 |                            |                 |        |
|                                |          | <b>Total Reserve Fund:</b> |                 |        |
| <b>General ledger totals:</b>  |          |                            | \$0.00          | \$0.00 |

End of report

WASHINGTON COUNTY  
 ACC CAPITAL PROJECT NO. 77-RESTROOM ACCESS, SAFETY, & IMPROVEMENTS  
 EXPENDITURE RECAP REPORT

| Date Paid  | Voucher # | Vendor                  | Description         | Account No.    | Amount      | Local Share (50%) | State Aid (50%) | Date Received |
|------------|-----------|-------------------------|---------------------|----------------|-------------|-------------------|-----------------|---------------|
| 02/13/2001 | 37107     | Asko Electric           | Misc. Supplies      | IAH2495.204025 | \$1,662.97  | \$831.48          | \$831.49        | 05/15/2001    |
| 07/21/2006 | 125627    | Special signs 7 Symbols | Handicapped Symbols | IAH2495.204025 | \$509.00    | \$254.50          | \$254.50        | 05/02/2007    |
| 01/19/2007 | 135882    | Leland Paper Co.        | Merlin Flush Caps   | IAH2495.204025 | \$13,802.99 | \$6,901.49        | \$6,901.50      | 05/02/2007    |
| 09/10/2007 | 146398    | Grainger                | Doors & Partitions  | IAH2495.204025 | \$4,051.46  | \$2,025.73        | \$2,025.73      | 10/22/2007    |
| 11/16/2007 | 150092    | Leland Paper Co.        | Misc. Supplies      | IAH2495.204025 | \$2,232.65  | \$1,116.32        | \$1,116.33      | 01/15/2008    |
|            |           |                         |                     |                | \$22,259.07 | \$11,129.52       | \$11,129.55     |               |

## Revenue / Appropriation Analysis Report

Reporting for fund IAM, for dates from 01/01/99 to 12/31/08 for fiscal year All

Fund : IAM - ACC Cap. Proj No. 87-Renovate Eisenhart Hall

## Revenue Analysis

| Account    | Description                                     | Estimated      | Receipts       | Revenue     | Percentages |           |
|------------|---|----------------|----------------|-------------|-------------|-----------|
|            |   | Revenue        |                | Remaining   | Rcvd        | Remaining |
| IAM2397.01 | LOCAL<br>SHARE-WARREN<br>COUNTY<br>CONTRIBUTION | \$612,654.00   | \$608,761.37   | \$3,892.63  | 99.36       | 0.64      |
| IAM2397.02 | LOCAL<br>SHARE-WASH CO<br>CONTRIBUTION          | \$199,819.00   | \$199,819.00   | \$0.00      | 100.00      |           |
| IAM2397.03 | LOCAL SHARE -<br>CHARGEBACKS                    | \$622,527.00   | \$619,318.44   | \$3,208.56  | 99.48       | 0.52      |
| IAM3097    | STATE AID-NYS<br>SHARE                          | \$1,435,000.00 | \$1,423,164.72 | \$11,835.28 | 99.18       | 0.82      |
| Total:     |   | \$2,870,000.00 | \$2,851,063.53 | \$0.00      | \$18,936.47 |           |

## Appropriation Analysis

| Account        | Description   | Budget         | Expenditures   | Outstanding  | Unencumbered | Percentages |           |
|----------------|---|----------------|----------------|--------------|--------------|-------------|-----------|
|                |   | Amount         |                | Encumbrances | Balance      | Used        | Remaining |
| IAM2495.204001 | ACC CAPITAL<br>PROJECT 87 - STATE<br>AID                | \$1,435,000.00 | \$1,423,164.73 |              | \$11,835.27  | 99.18       | 0.82      |
| IAM2495.204002 | ACC CAPITAL<br>PROJECT<br>87-WARREN<br>COUNTY CONT.     | \$487,484.00   | \$483,591.37   |              | \$3,892.63   | 99.20       | 0.80      |
| IAM2495.204003 | ACC CAPITAL<br>PROJECT NO<br>87-WASHINGTON<br>CO. CONT. | \$324,989.00   | \$322,204.49   |              | \$2,784.51   | 99.14       | 0.86      |
| IAM2495.204004 | ACC CAPITAL<br>PROJECT<br>87-CHARGEBACKS                | \$622,527.00   | \$617,368.83   |              | \$5,158.17   | 99.17       | 0.83      |
| IAM2495.204018 | RENOVATION OF<br>EISENHART HALL                         | \$0.00         | \$0.00         |              | \$0.00       |             |           |
| IAM2495.2:     |   | \$2,870,000.00 | \$2,846,329.42 | \$0.00       | \$23,670.58  | 99.18       | 0.82      |
| Total:         |   | \$2,870,000.00 | \$2,846,329.42 | \$0.00       | \$23,670.58  |             |           |

End of report

# Trial Balance

Reporting from 1/1/2008 to 12/31/2008

Fund: IAM - ACC Cap. Proj No. 87-Renovate Eisenhart Hall

Fiscal Year: 2008

| Account title              | Account | Posted<br>Amount              | Account balance |              |
|----------------------------|---------|-------------------------------|-----------------|--------------|
|                            |         |                               | Debit           | Credit       |
| <b>(A) Asset</b>           |         |                               |                 |              |
| Cash                       | IAM200  |                               | 4,734.10        |              |
| DUE FROM OTHER GOVERNMENTS | IAM440  |                               | 0.01            |              |
|                            |         | <b>Total Asset:</b>           | \$4,734.11      |              |
| <b>(F) Reserve Fund</b>    |         |                               |                 |              |
| Reserve for Encumbrances   | IAM821  |                               |                 | 4,734.11     |
| Fund Balance               | IAM909  |                               |                 | 4,734.11     |
|                            |         | <b>Total Reserve Fund:</b>    |                 | \$4,734.11   |
| <b>(R) Revenue</b>         |         |                               |                 |              |
| Estimated Revenues         | IAM510  |                               | 370,307.44      |              |
|                            |         | <b>Total Revenue:</b>         | \$370,307.44    |              |
| <b>(E) Expense</b>         |         |                               |                 |              |
| Appropriated Fund Balance  | IAM599  |                               |                 | 342,971.41   |
| Appropriations Expense     | IAM960  |                               |                 | 27,336.03    |
|                            |         | <b>Total Expense:</b>         |                 | \$370,307.44 |
|                            |         | <b>General ledger totals:</b> | \$375,041.55    | \$375,041.55 |

End of report

WASHINGTON COUNTY  
ACC CAPITAL PROJECT NO. 87 - EISENHART HALL CONSTRUCTION  
EXPENDITURE RECAP - DEFERRED REVENUES BASIS

| Date Paid   | Voucher # | Vendor                | Description                         | Total Amount of Voucher | CASH FLOW BASIS       |                        |                 | EXPENDITURES AS BUDGETED         |                              |                                   |                 | DEFERRED REVENUES                        |   |  |
|---|-----------|-----------------------|-------------------------------------|-------------------------|-----------------------|------------------------|-----------------|----------------------------------|------------------------------|-----------------------------------|-----------------|--|---|--|
|   |           |                       |                                     |                         | Wash. Co. Share (20%) | Warren Co. Share (30%) | State Aid (50%) | Washington County Share (11.32%) | Warren County Share (16.99%) | Future Chargebacks share (21.69%) | State Aid (50%) | Deferred Revenues Due Wash Co. IAM630.01 | Deferred Revenues Due Warren Co. IAM631 | Total Deferred Revenues-Future Chargebacks |
| 04/15/2005  | 104215    | Hill & Markes         | Misc. Supplies                      | \$99.45                 | \$19.89               | \$29.84                | \$49.72         | \$11.26                          | \$16.90                      | \$21.57                           | \$49.72         | \$8.63                                   | \$12.94                                 | \$21.57                                    |
| 04/15/2005  | 104216    | U-Hall                | Corrugated Moving Boxes             | \$429.00                | \$85.80               | \$128.70               | \$214.50        | \$48.56                          | \$72.89                      | \$93.05                           | \$214.50        | \$37.24                                  | \$55.81                                 | \$93.05                                    |
| 04/15/2005  | 104217    | U-Hall                | Corrugated Moving Boxes             | \$429.00                | \$85.80               | \$128.70               | \$214.50        | \$48.56                          | \$72.89                      | \$93.05                           | \$214.50        | \$37.24                                  | \$55.81                                 | \$93.05                                    |
| 05/20/2005  | 106039    | McPhillips Insuance   | Builders risk policy                | \$3,120.00              | \$624.00              | \$936.00               | \$1,560.00      | \$353.18                         | \$530.09                     | \$676.73                          | \$1,560.00      | \$270.82                                 | \$405.91                                | \$676.73                                   |
| 05/20/2005  | 106410    | Brownell Electric     | Application no. 1                   | \$20,098.20             | \$4,019.64            | \$6,029.46             | \$10,049.10     | \$2,275.12                       | \$3,414.68                   | \$4,359.30                        | \$10,049.10     | \$1,744.52                               | \$2,614.78                              | \$4,359.30                                 |
| 05/20/2005  | 106413    | Joy, McCoola & Zilch  | Construction admin                  | \$5,666.03              | \$1,133.20            | \$1,699.82             | \$2,833.01      | \$641.39                         | \$962.66                     | \$1,228.96                        | \$2,833.01      | \$491.81                                 | \$737.16                                | \$1,228.97                                 |
| 06/17/2005  | 107668    | Audio Video Corp      | LCD Projectors                      | \$4,956.00              | \$991.20              | \$1,486.80             | \$2,478.00      | \$574.20                         | \$871.40                     | \$1,230.60                        | \$2,990.00      | \$498.00                                 | \$796.50                                | \$1,230.60                                 |
| 06/17/2005  | 107670    | Bette & Cring LLC     | Application no. 1                   | \$24,082.50             | \$4,816.51            | \$7,224.74             | \$12,041.25     | \$2,726.14                       | \$4,091.62                   | \$5,223.49                        | \$12,041.25     | \$2,090.37                               | \$3,133.12                              | \$5,223.49                                 |
| 06/17/2005  | 107671    | McFeeley's            | Misc hardware for smart classroom   | \$103.27                | \$20.65               | \$30.98                | \$51.64         | \$11.69                          | \$17.55                      | \$22.40                           | \$51.63         | \$8.96                                   | \$13.43                                 | \$22.39                                    |
| 07/15/2005  | 109030    | John V. Warren, Inc.  | Application no. 1                   | \$26,523.00             | \$5,304.60            | \$7,956.90             | \$13,261.50     | \$3,002.40                       | \$4,503.60                   | \$5,755.80                        | \$13,261.50     | \$2,302.20                               | \$3,450.60                              | \$5,755.80                                 |
| 07/15/2005  | 109025    | Joy, McCoola & Zilch  | Construction admin                  | \$15,348.06             | \$3,069.61            | \$4,604.42             | \$7,674.03      | \$1,737.40                       | \$2,607.64                   | \$3,328.99                        | \$7,674.03      | \$1,332.21                               | \$1,996.78                              | \$3,328.99                                 |
| 07/15/2005  | 109026    | Ray Supply            | Audio/Video supplies Eisenhart Hall | \$25,931.69             | \$5,186.34            | \$7,779.50             | \$12,965.85     | \$2,935.47                       | \$4,405.79                   | \$5,624.58                        | \$12,965.85     | \$2,250.87                               | \$3,373.71                              | \$5,624.58                                 |
| 07/15/2005  | 109027    | Joy, McCoola & Zilch  | Additional svcs-hazmat abatement    | \$8,423.88              | \$1,684.78            | \$2,527.32             | \$4,211.38      | \$1,052.85                       | \$1,579.27                   | \$2,079.26                        | \$4,211.38      | \$718.56                                 | \$1,171.65                              | \$2,079.26                                 |
| 07/15/2005  | 109028    | Brownell Electric     | Application No. 2                   | \$84,200.87             | \$16,840.17           | \$25,260.26            | \$42,100.44     | \$9,531.54                       | \$14,305.73                  | \$18,263.17                       | \$42,100.44     | \$7,308.63                               | \$10,954.53                             | \$18,263.16                                |
| 07/15/2005  | 109029    | Bette & Cring LLC     | Application No. 2                   | \$206,154.75            | \$41,230.95           | \$61,846.43            | \$103,077.37    | \$23,336.72                      | \$35,025.69                  | \$44,714.97                       | \$103,077.38    | \$17,894.23                              | \$26,820.74                             | \$44,714.97                                |
| 08/19/2005  | 109339    | John V. Warren, Inc.  | Application No. 2                   | \$43,017.80             | \$8,603.56            | \$12,905.54            | \$21,508.70     | \$5,377.18                       | \$8,065.77                   | \$10,465.75                       | \$21,508.70     | \$3,917.54                               | \$5,891.81                              | \$10,465.75                                |
| 08/19/2005  | 109340    | Bette & Cring LLC     | Application No. 3                   | \$576,118.05            | \$115,223.61          | \$172,835.42           | \$288,059.02    | \$65,216.56                      | \$97,882.46                  | \$124,960.01                      | \$288,059.03    | \$50,007.05                              | \$74,952.96                             | \$124,960.01                               |
| 08/19/2005  | 109338    | Monroe Mechanical     | Application No. 1                   | \$7,104.29              | \$1,420.86            | \$2,130.44             | \$3,552.99      | \$881.25                         | \$1,321.74                   | \$1,750.00                        | \$3,552.99      | \$583.82                                 | \$1,459.51                              | \$1,750.00                                 |
| 08/19/2005  | 109341    | Brownell Electric     | Application No. 3                   | \$176,766.98            | \$35,353.40           | \$53,030.09            | \$88,383.49     | \$20,010.02                      | \$30,032.71                  | \$38,340.76                       | \$88,383.49     | \$15,343.38                              | \$22,997.38                             | \$38,340.76                                |
| 08/19/2005  | 109460    | Leland Paper Co.      | Misc. Restroom Dispensers           | \$459.80                | \$91.96               | \$137.94               | \$229.90        | \$55.98                          | \$83.97                      | \$109.95                          | \$229.90        | \$39.91                                  | \$59.82                                 | \$109.95                                   |
| 08/19/2005  | 110582    | Joy, McCoola & Zilch  | Architectural svcs 6/1-7/15/05      | \$44,407.76             | \$8,881.55            | \$13,322.33            | \$22,203.88     | \$5,026.96                       | \$7,544.88                   | \$9,632.04                        | \$22,203.88     | \$3,854.59                               | \$5,777.45                              | \$9,632.04                                 |
| 09/16/2005  | 111284    | Warren Electric       | Electrical Supplies-Eisenhart       | \$338.77                | \$67.75               | \$101.63               | \$169.39        | \$38.35                          | \$57.56                      | \$73.48                           | \$169.39        | \$29.40                                  | \$44.07                                 | \$73.47                                    |
| 09/16/2005  | 111301    | Krueger International | Furniture-Eisenhart                 | \$7,322.01              | \$1,464.40            | \$2,196.60             | \$3,661.01      | \$828.85                         | \$1,244.01                   | \$1,588.14                        | \$3,661.01      | \$635.55                                 | \$952.59                                | \$1,588.14                                 |
| 09/16/2005  | 111286    | Monroe Mechanical     | Application No. 2                   | \$50,145.75             | \$10,029.15           | \$15,043.73            | \$25,072.87     | \$5,676.50                       | \$8,519.76                   | \$10,876.61                       | \$25,072.87     | \$4,352.65                               | \$6,526.62                              | \$10,876.61                                |
| 09/16/2005  | 111287    | John V. Warren, Inc.  | Application No. 3                   | \$164,867.00            | \$32,973.40           | \$49,460.10            | \$82,433.50     | \$18,662.94                      | \$28,010.90                  | \$35,759.65                       | \$82,433.50     | \$14,310.46                              | \$21,449.20                             | \$35,759.65                                |
| 09/16/2005  | 111293    | Joy, McCoola & Zilch  | Architectural svcs 07/16-08/19/05   | \$32,527.22             | \$6,505.44            | \$9,758.17             | \$16,263.61     | \$3,662.08                       | \$5,526.37                   | \$7,055.15                        | \$16,263.61     | \$2,823.36                               | \$4,231.80                              | \$7,055.15                                 |
| 09/16/2005  | 111279    | Brownell Electric     | Application No. 4                   | \$67,371.35             | \$13,474.27           | \$20,211.41            | \$33,685.67     | \$7,626.44                       | \$11,446.39                  | \$14,612.85                       | \$33,685.67     | \$5,847.83                               | \$8,765.02                              | \$14,612.85                                |
| 09/16/2005  | 111294    | Bette & Cring LLC     | Application No. 4                   | \$215,891.78            | \$43,178.36           | \$64,767.53            | \$107,945.89    | \$24,438.95                      | \$36,680.01                  | \$46,826.93                       | \$107,945.89    | \$18,739.41                              | \$28,087.52                             | \$46,826.93                                |
| 09/16/2005  | 111295    | Bette & Cring LLC     | Application No. 4                   | \$6,658.25              | \$1,331.65            | \$1,997.48             | \$3,329.12      | \$753.71                         | \$1,131.24                   | \$1,444.17                        | \$3,329.12      | \$577.94                                 | \$866.24                                | \$1,444.18                                 |
| 10/21/2005  |           | John V. Warren, Inc.  | Application No. 4                   | \$93,503.00             | \$18,700.60           | \$28,050.90            | \$46,751.50     | \$10,584.54                      | \$15,886.16                  | \$20,280.80                       | \$46,751.50     | \$8,116.06                               | \$12,164.74                             | \$20,280.80                                |
| 10/21/2005  |           | Bette & Cring LLC     | Application No. 5                   | \$298,318.26            | \$59,663.65           | \$89,495.48            | \$149,159.13    | \$33,769.63                      | \$50,684.27                  | \$64,705.23                       | \$149,159.13    | \$25,894.02                              | \$38,811.21                             | \$64,705.23                                |
| 10/21/2005  |           | Brownell Electric     | Application No. 5                   | \$86,984.80             | \$17,397.96           | \$26,089.44            | \$43,482.40     | \$9,844.42                       | \$14,775.32                  | \$18,862.67                       | \$43,482.40     | \$7,548.54                               | \$11,314.12                             | \$18,862.66                                |
| 10/21/2005  | 113656    | Brownell Electric     | Application No. 5                   | \$35,997.50             | \$7,199.51            | \$10,799.24            | \$17,998.75     | \$4,074.92                       | \$6,115.98                   | \$7,807.86                        | \$17,998.75     | \$3,124.59                               | \$4,683.26                              | \$7,807.85                                 |
| 11/18/2005  |           | Accent Furniture      | Install Chairs & Tables-Eisenhart   | \$8,954.00              | \$1,790.80            | \$2,686.20             | \$4,477.00      | \$1,013.59                       | \$1,521.28                   | \$1,942.12                        | \$4,477.00      | \$777.21                                 | \$1,164.92                              | \$1,942.13                                 |
| 11/18/2005  |           | Brownell Electric     | Application No. 6                   | \$6,055.11              | \$1,211.02            | \$1,816.53             | \$3,027.56      | \$685.44                         | \$1,028.76                   | \$1,313.35                        | \$3,027.56      | \$525.58                                 | \$787.77                                | \$1,313.35                                 |
| 11/18/2005  |           | Monroe Mechanical     | Application No. 3                   | \$5,639.70              | \$1,127.94            | \$1,691.91             | \$2,819.85      | \$638.41                         | \$958.19                     | \$1,223.25                        | \$2,819.85      | \$489.53                                 | \$733.72                                | \$1,223.25                                 |
| 11/18/2005  |           | Bette & Cring LLC     | Application NO. 6                   | \$7,248.66              | \$1,449.73            | \$2,174.60             | \$3,624.33      | \$820.55                         | \$1,231.55                   | \$1,572.23                        | \$3,624.33      | \$629.18                                 | \$943.05                                | \$1,572.23                                 |
| 12/16/2005  | 115800    | Bette & Cring LLC     | Application No 7                    | \$2,452.43              | \$490.49              | \$735.73               | \$1,226.21      | \$277.62                         | \$416.67                     | \$531.93                          | \$1,226.22      | \$212.87                                 | \$319.06                                | \$531.93                                   |
| 12/16/2005  | 115801    | Brownell Electric     | Application No. 7                   | \$945.38                | \$189.08              | \$283.62               | \$476.68        | \$116.67                         | \$175.01                     | \$230.00                          | \$476.68        | \$77.79                                  | \$124.68                                | \$230.00                                   |
| 12/16/2005  | 115798    | John V. Warren, Inc.  | Application No. 5                   | \$14,276.42             | \$2,855.29            | \$4,282.92             | \$7,138.21      | \$1,616.09                       | \$2,425.56                   | \$3,096.56                        | \$7,138.21      | \$1,239.20                               | \$1,857.36                              | \$3,096.56                                 |
| 02/17/2006  |           | Brownell Electric     | Application No. 8                   | \$312.08                | \$62.42               | \$93.62                | \$156.04        | \$35.33                          | \$53.02                      | \$67.69                           | \$156.04        | \$27.09                                  | \$40.60                                 | \$67.69                                    |
| 02/17/2006  |           | Brownell Electric     | Application No. 9                   | \$13,866.60             | \$2,773.32            | \$4,159.98             | \$6,933.30      | \$1,569.70                       | \$2,355.94                   | \$3,007.67                        | \$6,933.30      | \$1,203.62                               | \$1,804.04                              | \$3,007.66                                 |
| 02/17/2006  |           | Lazy Boy              | Furniture-Eisenhart                 | \$9,421.96              | \$1,884.39            | \$2,826.59             | \$4,710.98      | \$1,066.57                       | \$1,600.79                   | \$2,043.62                        | \$4,710.98      | \$817.82                                 | \$1,225.80                              | \$2,043.62                                 |
| 02/17/2006  |           | Ray Supply            | Sound Hearing System                | \$881.21                | \$176.24              | \$264.37               | \$440.60        | \$99.75                          | \$149.72                     | \$191.13                          | \$440.60        | \$76.49                                  | \$114.65                                | \$191.14                                   |
| 03/17/2006  | 120684    | Bette & Cring LLC     | Application No 8                    | \$2,725.22              | \$545.04              | \$817.57               | \$1,362.61      | \$308.49                         | \$463.01                     | \$591.10                          | \$1,362.61      | \$236.55                                 | \$354.56                                | \$591.11                                   |
| 03/17/2006  | 120697    | Joy, McCoola & Zilch  | Svcs 08/20/05-12/31/05              | \$1,090.03              | \$218.01              | \$327.01               | \$545.01        | \$123.39                         | \$185.20                     | \$236.43                          | \$545.01        | \$94.62                                  | \$141.81                                | \$236.43                                   |
| 03/17/2006  | 120700    | Joy, McCoola & Zilch  | Svcs 01/01/06-02/20/06              | \$2,833.01              | \$566.60              | \$849.90               | \$1,416.51      | \$320.70                         | \$481.33                     | \$614.48                          | \$1,416.51      | \$245.90                                 | \$368.57                                | \$614.47                                   |
| 04/21/2006  | 121284    | Steelcase, Inc.       | Eisenhart Hall Furniture            | \$51,742.93             | \$10,348.58           | \$15,522.88            | \$25,871.47     | \$5,857.30                       | \$8,791.12                   | \$11,223.04                       | \$25,871.47     | \$4,491.28                               | \$6,731.76                              | \$11,223.04                                |
| 04/21/2006  | 121285    | John V. Warren, Inc.  | Application No. 6-Final             | \$27,566.23             | \$5,513.25            | \$8,269.86             | \$13,783.12     | \$3,120.50                       | \$4,683.50                   | \$5,979.12                        | \$13,783.12     | \$2,392.75                               | \$3,586.36                              | \$5,979.11                                 |
| 05/19/2006  | 123788    | Bette & Cring LLC     | Application No. 9                   | \$458.81                | \$91.76               | \$137.64               | \$229.41        | \$57.35                          | \$86.02                      | \$114.04                          | \$229.41        | \$38.24                                  | \$57.35                                 | \$114.04                                   |
| 05/19/2006  | 123787    | Brownell Electric     | Application No. 10-Final            | \$15,285.60             | \$3,057.12            | \$4,585.68             | \$7,642.80      | \$1,730.33                       | \$2,597.02                   | \$3,315.45                        | \$7,642.80      | \$1,326.79                               | \$1,988.66                              | \$3,315.45                                 |
| 06/16/2006  | 125048    | Bette & Cring LLC     | Application No. 10-Final            | \$68,497.55             | \$13,699.51           | \$20,549.26            | \$34,248.78     | \$7,753.92                       | \$11,637.73                  | \$14,857.12                       | \$34,248.78     | \$5,945.59                               | \$8,911.53                              | \$14,857.12                                |
| 07/21/2006  | 125625    | Joy, McCoola & Zilch  | Svcs 02/22/06-06/15/06              | \$3,077.64              | \$615.53              | \$923.30               | \$1,538.81      | \$384.70                         | \$577.05                     | \$761.05                          | \$1,538.81      | \$253.16                                 | \$380.64                                | \$761.05                                   |
| 07/21/2006  | 125626    | Monroe Mechanical     | Application No. 4 - final           | \$14,055.14             | \$2,811.03            | \$4,216.54             | \$7,027.57      | \$1,591.04                       | \$2,387.97                   | \$3,048.56                        | \$7,027.57      | \$1,219.99                               | \$1,828.57                              | \$3,048.56                                 |
| 11/17/2006  | 132436    | Business Environments | Furniture & Installation            | \$1,099.00              | \$219.80              | \$329.70               | \$549.50        | \$124.41                         | \$186.72                     | \$238.37                          | \$549.50        | \$95.39                                  | \$142.98                                | \$238.37                                   |
| 11/17/2006  | 132431    | Steelcase, Inc.       | Misc Furniture                      | \$6,465.93              | \$1,293.18            | \$1,939.78             | \$3,232.97      | \$731.94                         | \$1,098.56                   | \$1,402.46                        | \$3,232.97      | \$561.24                                 | \$841.22                                | \$1,402.46                                 |
|   |           |                       |                                     | \$2,846,329.42          | \$569,265.88          | \$853,898.81           | \$1,423,164.73  | \$322,204.49                     | \$483,591.37                 | \$617,368.83                      | \$1,423,164.73  | \$247,061.39                             | \$370,307.44                            | \$617,368.83                               |
| <b>Total amount charged to expenses account as retainage not yet paid to vendors:</b> |           |                       |                                     | \$0.00                  | \$0.00                | \$0.00                 | \$0.00          | \$0.00                           | \$0.00                       | \$0.00                            | \$0.00          | \$0.00                                   | \$0.00                                  | \$0.00                                     |
|   |           |                       |                                     | \$2,846,329.42          | \$569,265.88          | \$853,898.81           | \$1,423,164.73  | \$322,204.49                     | \$483,591.37                 | \$617,368.83                      | \$1,423,164.73  | \$247,061.39                             | \$370,307.44                            | \$617,368.83                               |

WASHINGTON COUNTY  
ACC CAPITAL PROJECT NO. 88-TECHNOLOGY PROJECT  
EXPENDITURE RECAP REPORT

| Date Paid  | Voucher # | Vendor                   | Description               | Account No.    | Amount       | Wash. Co. Share (20%) | Warren Co. Share (30%) | Date Billed | Date Received | State Aid (50%) | Date Received |
|------------|-----------|--------------------------|---------------------------|----------------|--------------|-----------------------|------------------------|-------------|---------------|-----------------|---------------|
| 04/15/2005 | 104213    | IBM Corp                 | Cisco Hardware Svcs       | IAN2495.204020 | \$28,200.24  | \$5,640.05            | \$8,460.07             | 04/01/2005  | 04/20/2005    | \$14,100.12     | 05/17/2005    |
| 04/15/2005 | 104214    | IBM Corp                 | Cisco Hardware Svcs       | IAN2495.204020 | \$121,433.96 | \$24,286.79           | \$36,430.19            | 04/01/2005  | 04/20/2005    | \$60,716.98     | 05/17/2005    |
| 09/16/2005 | 111281    | Brownell Electric        | Application No. 4         | IAN2495.204020 | \$44,437.00  | \$8,887.40            | \$13,331.10            | 09/12/2005  | 01/04/2006    | \$22,218.50     | 10/20/2005    |
| 10/21/2005 | 113654    | Bette & Cring            | Application No. 5         | IAN2495.204020 | \$6,658.25   | \$1,331.65            | \$1,997.47             | 10/19/2005  | 01/04/2006    | \$3,329.13      | 11/30/2005    |
| 10/21/2005 | 113659    | Audio-Video Corp.        | VGA cables with audio     | IAN2495.204020 | \$2,178.00   | \$435.60              | \$653.40               | 10/19/2005  | 01/04/2006    | \$1,089.00      | 11/30/2005    |
| 10/21/2005 | 113663    | Dell Computer Corp.      | Optiplex GX 520 Computers | IAN2495.204020 | \$12,152.56  | \$2,430.51            | \$3,645.77             | 10/19/2005  | 01/04/2006    | \$6,076.28      | 11/30/2005    |
| 10/21/2005 | 113661    | Ray Supply               | Electric Wall Screen      | IAN2495.204020 | \$762.77     | \$152.55              | \$228.83               | 10/19/2005  | 01/04/2006    | \$381.39        | 11/30/2005    |
| 10/21/2005 | 113662    | Ray Supply               | Comprehensive Cables      | IAN2495.204020 | \$3,451.85   | \$690.37              | \$1,035.56             | 10/19/2005  | 01/04/2006    | \$1,725.92      | 11/30/2005    |
| 11/18/2005 | 114976    | Ray Supply               | Interlink Remote Pointers | IAN2495.204020 | \$1,008.00   | \$201.60              | \$302.40               | 11/15/2005  | 01/04/2006    | \$504.00        | 11/30/2005    |
| 11/18/2005 | 114983    | Audio-Video Corp.        | Audio Equip               | IAN2495.204020 | \$6,965.59   | \$1,393.12            | \$2,089.68             | 11/15/2005  | 01/04/2006    | \$3,482.79      | 11/30/2005    |
| 11/18/2005 | 114973    | Univisions Crimson Group | Extron p/2 da2 plus       | IAN2495.204020 | \$1,634.00   | \$326.80              | \$490.20               | 11/15/2005  | 01/04/2006    | \$817.00        | 11/30/2005    |
| 12/16/2005 | 115796    | Ray Supply               | misc. RCA Cables          | IAN2495.204020 | \$210.40     | \$42.08               | \$63.12                | 12/09/2005  | 01/04/2006    | \$105.20        | 11/30/2005    |
| 12/16/2005 | 115794    | Sleep Inn & Suites       | Hotel Room-Trainer        | IAN2495.204020 | \$180.00     | \$36.00               | \$54.00                | 12/09/2005  | 01/04/2006    | \$90.00         | 11/30/2005    |
| 12/16/2005 | 115795    | Sleep Inn & Suites       | Hotel Room-Trainer        | IAN2495.204020 | \$135.00     | \$27.00               | \$40.50                | 12/09/2005  | 01/04/2006    | \$67.50         | 11/30/2005    |
| 01/20/2006 | 116970    | Sleep Inn & Suites       | Hotel Room-Trainer        | IAN2495.204020 | \$540.00     | \$108.00              | \$162.00               | 01/09/2006  | 02/21/2006    | \$270.00        | 11/30/2005    |
| 01/20/2006 | 116971    | Sleep Inn & Suites       | Hotel Room-Trainer        | IAN2495.204020 | \$360.00     | \$72.00               | \$108.00               | 01/09/2006  | 02/21/2006    | \$180.00        | 11/30/2005    |
| 01/20/2006 | 116972    | Dell Computer Corp.      | Dell GX620 p.c. & screen  | IAN2495.204020 | \$967.20     | \$193.44              | \$290.16               | 01/09/2006  | 02/21/2006    | \$483.60        | 11/30/2005    |
| 01/20/2006 | 116975    | Ray Supply               | Misc. audio/Video Equip.  | IAN2495.204020 | \$1,463.00   | \$292.60              | \$438.90               | 01/09/2006  | 02/21/2006    | \$731.50        | 11/30/2005    |
| 01/20/2006 | 116974    | Audio-Video Corp.        | LCD Projector & Mount     | IAN2495.204020 | \$1,357.20   | \$271.44              | \$407.16               | 01/09/2006  | 02/21/2006    | \$678.60        | 11/30/2005    |
| 02/17/2006 | 118056    | Sleep Inn & Suites       | Hotel Room-Trainer        | IAN2495.204020 | \$765.00     | \$153.00              | \$229.50               | 02/07/2006  | 04/19/2006    | \$382.50        | 11/30/2005    |
| 02/17/2006 | 118058    | CDWG, Inc.               | Panasonic Plasma TV       | IAN2495.204020 | \$1,844.26   | \$368.85              | \$553.28               | 02/07/2006  | 04/19/2006    | \$922.13        | 11/30/2005    |
| 02/17/2006 | 118057    | Audio-Video Corp.        | Ceiling speakers & Amp    | IAN2495.204020 | \$563.95     | \$112.79              | \$169.19               | 02/07/2006  | 04/19/2006    | \$281.97        | 11/30/2005    |
| 03/17/2006 | 120704    | Sleep Inn & Suites       | Hotel Room-Trainer        | IAN2495.204020 | \$270.00     | \$54.00               | \$81.00                | 03/15/2006  | 04/19/2006    | \$135.00        | 11/30/2005    |
| 03/17/2006 | 120721    | Sleep Inn & Suites       | Hotel Room-Trainer        | IAN2495.204020 | \$315.00     | \$63.00               | \$94.50                | 03/15/2006  | 04/19/2006    | \$157.50        | 11/30/2005    |
| 03/17/2006 | 120746    | Sungard SCT              | Trainer Reimbursements    | IAN2495.204020 | \$625.80     | \$125.16              | \$187.74               | 03/15/2006  | 04/19/2006    | \$312.90        | 11/30/2005    |
| 03/17/2006 | 120747    | Sungard SCT              | Trainer Reimbursements    | IAN2495.204020 | \$14,379.19  | \$2,875.84            | \$4,313.75             | 03/15/2006  | 04/19/2006    | \$7,189.60      | 11/30/2005    |
| 03/17/2006 | 120735    | Sungard SCT              | Trainer Reimbursements    | IAN2495.204020 | \$1,701.45   | \$340.29              | \$510.44               | 03/15/2006  | 04/19/2006    | \$850.72        | 11/30/2005    |
| 03/17/2006 | 120744    | Sungard SCT              | Trainer Reimbursements    | IAN2495.204020 | \$24.84      | \$4.97                | \$7.45                 | 03/15/2006  | 04/19/2006    | \$12.42         | 11/30/2005    |
| 04/21/2006 | 121395    | Sleep Inn & Suites       | Hotel Room-Trainer        | IAN2495.204020 | \$495.00     | \$99.00               | \$148.50               | 04/13/2006  | 04/28/2006    | \$247.50        | 11/30/2005    |
| 04/21/2006 | 121396    | Sleep Inn & Suites       | Hotel Room-Trainer        | IAN2495.204020 | \$225.00     | \$45.00               | \$67.50                | 04/13/2006  | 04/28/2006    | \$112.50        | 11/30/2005    |
| 05/19/2006 | 123785    | Sleep Inn & Suites       | Hotel Room-Trainer        | IAN2495.204020 | \$765.00     | \$153.00              | \$229.50               | 05/15/2006  | 12/14/2006    | \$382.50        | 07/28/2006    |
| 05/19/2006 | 123786    | Sungard SCT              | Trainer Reimbursements    | IAN2495.204020 | \$3,674.32   | \$734.86              | \$1,102.30             | 05/15/2006  | 12/14/2006    | \$1,837.16      | 07/28/2006    |
| 06/16/2006 | 125039    | Sleep Inn & Suites       | Hotel Room-Trainer        | IAN2495.204020 | \$225.00     | \$45.00               | \$67.50                | 06/22/2006  | 07/17/2006    | \$112.50        | 07/28/2006    |
| 06/16/2006 | 125042    | Sleep Inn & Suites       | Hotel Room-Trainer        | IAN2495.204020 | \$315.00     | \$63.00               | \$94.50                | 06/22/2006  | 07/17/2006    | \$157.50        | 07/28/2006    |
| 06/16/2006 | 125046    | Sleep Inn & Suites       | Hotel Room-Trainer        | IAN2495.204020 | \$495.00     | \$99.00               | \$148.50               | 06/22/2006  | 07/17/2006    | \$247.50        | 07/28/2006    |
| 07/21/2006 | 125629    | Sleep Inn & Suites       | Hotel Room-Trainer        | IAN2495.204020 | \$657.00     | \$131.40              | \$197.10               | 07/28/2006  | 08/21/2006    | \$328.50        | 11/20/2006    |
| 07/21/2006 | 125628    | Sleep Inn & Suites       | Hotel Room-Trainer        | IAN2495.204020 | \$288.00     | \$57.60               | \$86.40                | 07/28/2006  | 08/21/2006    | \$144.00        | 11/20/2006    |
| 08/18/2006 | 128042    | Sleep Inn & Suites       | Hotel Room-Trainer        | IAN2495.204020 | \$720.00     | \$144.00              | \$216.00               | 10/05/2006  | 10/26/2006    | \$360.00        | 11/20/2006    |
| 08/18/2006 | 128043    | Sleep Inn & Suites       | Hotel Room-Trainer        | IAN2495.204020 | \$360.00     | \$72.00               | \$108.00               | 10/05/2006  | 10/26/2006    | \$180.00        | 11/20/2006    |
| 09/15/2006 | 129404    | Sleep Inn & Suites       | Hotel Room-Trainer        | IAN2495.204020 | \$1,152.00   | \$230.40              | \$345.60               | 10/05/2006  | 10/26/2006    | \$576.00        | 06/06/2007    |
| 09/15/2006 | 129405    | Sleep Inn & Suites       | Hotel Room-Trainer        | IAN2495.204020 | \$432.00     | \$86.40               | \$129.60               | 10/05/2006  | 10/26/2006    | \$216.00        | 06/06/2007    |
| 10/20/2006 | 130102    | Sleep Inn & Suites       | Hotel Room-Trainer        | IAN2495.204020 | \$720.00     | \$144.00              | \$216.00               | 10/05/2006  | 10/26/2006    | \$360.00        | 06/06/2007    |
| 10/20/2006 | 130103    | Sleep Inn & Suites       | Hotel Room-Trainer        | IAN2495.204020 | \$225.00     | \$45.00               | \$67.50                | 10/05/2006  | 10/26/2006    | \$112.50        | 06/06/2007    |
| 11/17/2006 | 132389    | Sleep Inn & Suites       | Hotel Room-Trainer        | IAN2495.204020 | \$450.00     | \$90.00               | \$135.00               | 11/13/2006  | 12/14/2006    | \$225.00        | 06/06/2007    |
| 11/17/2006 | 132391    | Sleep Inn & Suites       | Hotel Room-Trainer        | IAN2495.204020 | \$270.00     | \$54.00               | \$81.00                | 11/13/2006  | 12/14/2006    | \$135.00        | 06/06/2007    |
| 11/17/2006 | 132374    | Sungard SCT              | Trainer Reimbursements    | IAN2495.204020 | \$1,605.71   | \$321.14              | \$481.71               | 11/13/2006  | 12/14/2006    | \$802.86        | 06/06/2007    |
| 11/17/2006 | 132396    | Sungard SCT              | Trainer Reimbursements    | IAN2495.204020 | \$3,157.97   | \$631.59              | \$947.39               | 11/13/2006  | 12/14/2006    | \$1,578.99      | 06/06/2007    |
| 11/17/2006 | 132403    | Sungard SCT              | Trainer Reimbursements    | IAN2495.204020 | \$2,608.73   | \$521.75              | \$782.62               | 11/13/2006  | 12/14/2006    | \$1,304.36      | 06/06/2007    |

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| Date Paid              | Voucher # | Vendor             | Description            | Account No.    | Amount       | Wash. Co. Share (20%) | Warren Co. Share (30%) | Date Billed | Date Received | State Aid (50%) | Date Received |
|------------------------|-----------|--------------------|------------------------|----------------|--------------|-----------------------|------------------------|-------------|---------------|-----------------|---------------|
| 11/17/2006             | 132454    | Sungard SCT        | Trainer Reimbursements | IAN2495.204020 | \$2,523.40   | \$504.68              | \$757.02               | 11/13/2006  | 12/14/2006    | \$1,261.70      | 06/06/2007    |
| 12/15/2006             | 134452    | Sleep Inn & Suites | Hotel Room-Trainer     | IAN2495.204020 | \$405.00     | \$81.00               | \$121.50               | 12/13/2006  | 03/02/2007    | \$202.50        | 06/06/2007    |
| 12/15/2006             | 134453    | Sleep Inn & Suites | Hotel Room-Trainer     | IAN2495.204020 | \$180.00     | \$36.00               | \$54.00                | 12/13/2006  | 03/02/2007    | \$90.00         | 06/06/2007    |
| 12/15/2006             | 134488    | Sungard SCT        | Trainer Reimbursements | IAN2495.204020 | \$2,187.00   | \$437.40              | \$656.10               | 12/13/2006  | 03/02/2007    | \$1,093.50      | 06/06/2007    |
| 01/19/2007             | 135880    | Sleep Inn & Suites | Hotel Room-Trainer     | IAN2495.204020 | \$495.00     | \$99.00               | \$148.50               | 02/06/2007  | 03/02/2007    | \$247.50        | 06/06/2007    |
| 01/19/2007             | 135881    | Sleep Inn & Suites | Hotel Room-Trainer     | IAN2495.204020 | \$360.00     | \$72.00               | \$108.00               | 02/06/2007  | 03/02/2007    | \$180.00        | 06/06/2007    |
| 03/16/2007             | 138628    | Sleep Inn & Suites | Hotel Room-Trainer     | IAN2495.204020 | \$90.00      | \$18.00               | \$27.00                | 03/24/2007  | 05/21/2007    | \$45.00         | 06/06/2007    |
| 03/16/2007             | 138629    | Sleep Inn & Suites | Hotel Room-Trainer     | IAN2495.204020 | \$1,170.00   | \$234.00              | \$351.00               | 03/24/2007  | 05/21/2007    | \$585.00        | 06/06/2007    |
| 03/16/2007             | 138630    | Sleep Inn & Suites | Hotel Room-Trainer     | IAN2495.204020 | \$315.00     | \$63.00               | \$94.50                | 03/24/2007  | 05/21/2007    | \$157.50        | 06/06/2007    |
| 03/16/2007             | 138631    | Sungard SCT        | Trainer Reimbursements | IAN2495.204020 | \$3,334.11   | \$666.82              | \$1,000.23             | 03/24/2007  | 05/21/2007    | \$1,667.06      | 06/06/2007    |
| 04/20/2007             | 140149    | Sungard SCT        | Trainer Reimbursements | IAN2495.204020 | \$1,240.17   | \$248.03              | \$372.05               | 04/17/2007  | 05/21/2007    | \$620.09        |               |
| 04/20/2007             | 140150    | Sungard SCT        | Trainer Reimbursements | IAN2495.204020 | \$635.73     | \$127.15              | \$190.71               | 04/17/2007  | 05/21/2007    | \$317.87        |               |
| 04/20/2007             | 140151    | Sungard SCT        | Trainer Reimbursements | IAN2495.204020 | \$3,194.82   | \$638.96              | \$958.45               | 04/17/2007  | 05/21/2007    | \$1,597.41      | 06/06/2007    |
| 05/18/2007             | 141360    | Sleep Inn & Suites | Hotel Room-Trainer     | IAN2495.204020 | \$360.00     | \$72.00               | \$108.00               | 06/27/2007  | 08/17/2007    | \$180.00        | 10/22/2007    |
| 05/18/2007             | 141362    | Sleep Inn & Suites | Hotel Room-Trainer     | IAN2495.204020 | \$360.00     | \$72.00               | \$108.00               | 06/27/2007  | 08/17/2007    | \$180.00        | 10/22/2007    |
| 05/18/2007             | 141363    | Sleep Inn & Suites | Hotel Room-Trainer     | IAN2495.204020 | \$450.00     | \$90.00               | \$135.00               | 06/27/2007  | 08/17/2007    | \$225.00        | 10/22/2007    |
| 05/18/2007             | 141364    | Sungard SCT        | Trainer Reimbursements | IAN2495.204020 | \$1,827.79   | \$365.57              | \$548.34               | 06/27/2007  | 08/17/2007    | \$913.88        | 10/22/2007    |
| 05/18/2007             | 141366    | Sungard SCT        | Trainer Reimbursements | IAN2495.204020 | \$2,418.74   | \$483.75              | \$725.62               | 06/27/2007  | 08/17/2007    | \$1,209.37      | 10/22/2007    |
| 06/15/2007             | 142816    | Sleep Inn & Suites | Hotel Room-Trainer     | IAN2495.204020 | \$360.00     | \$72.00               | \$108.00               | 06/27/2007  | 08/17/2007    | \$180.00        | 10/22/2007    |
| 06/15/2007             | 142817    | Sleep Inn & Suites | Hotel Room-Trainer     | IAN2495.204020 | \$360.00     | \$72.00               | \$108.00               | 06/27/2007  | 08/17/2007    | \$180.00        | 10/22/2007    |
| 07/20/2007             | 144348    | Sleep Inn & Suites | Hotel Room-Trainer     | IAN2495.204020 | \$405.00     | \$81.00               | \$121.50               | 07/18/2007  | 08/17/2007    | \$202.50        | 10/22/2007    |
| 07/20/2007             | 144349    | Sleep Inn & Suites | Hotel Room-Trainer     | IAN2495.204020 | \$360.00     | \$72.00               | \$108.00               | 07/18/2007  | 08/17/2007    | \$180.00        | 10/22/2007    |
| 07/20/2007             | 144350    | Sleep Inn & Suites | Hotel Room-Trainer     | IAN2495.204020 | \$360.00     | \$72.00               | \$108.00               | 07/18/2007  | 08/17/2007    | \$180.00        | 10/22/2007    |
| 08/17/2007             | 145701    | Sleep Inn & Suites | Hotel Room-Trainer     | IAN2495.204020 | \$648.00     | \$129.60              | \$194.40               | 09/11/2007  |               | \$324.00        | 10/22/2007    |
| 08/17/2007             | 145702    | Sleep Inn & Suites | Hotel Room-Trainer     | IAN2495.204020 | \$360.00     | \$72.00               | \$108.00               | 09/11/2007  |               | \$180.00        | 10/22/2007    |
| 08/17/2007             | 145703    | Atec Group         | Networking Equipment   | IAN2495.204020 | \$20,731.92  | \$4,146.38            | \$6,219.58             | 09/11/2007  |               | \$10,365.96     | 10/22/2007    |
| 08/17/2007             | 145718    | Sungard SCT        | Trainer Reimbursements | IAN2495.204020 | \$3,624.27   | \$724.86              | \$1,087.28             | 09/11/2007  |               | \$1,812.13      | 10/22/2007    |
| 09/21/2007             | 146375    | Sungard SCT        | Trainer Reimbursements | IAN2495.204020 | \$2,076.32   | \$415.26              | \$622.90               | 09/11/2007  |               | \$1,038.16      |               |
| 09/21/2007             | 146377    | Sungard SCT        | Trainer Reimbursements | IAN2495.204020 | \$971.11     | \$194.22              | \$291.33               | 09/11/2007  |               | \$485.56        |               |
| 09/21/2007             | 146380    | Sleep Inn & Suites | Hotel Room-Trainer     | IAN2495.204020 | \$144.00     | \$28.80               | \$43.20                | 09/11/2007  |               | \$72.00         | 10/22/2007    |
| 09/21/2007             | 146384    | Sleep Inn & Suites | Hotel Room-Trainer     | IAN2495.204020 | \$360.00     | \$72.00               | \$108.00               | 09/11/2007  |               | \$180.00        | 10/22/2007    |
| 10/19/2007             | 148621    | Sleep Inn & Suites | Hotel Room-Trainer     | IAN2495.204020 | \$792.00     | \$158.40              | \$237.60               | 12/03/2007  |               | \$396.00        |               |
| 11/16/2007             | 150086    | Sleep Inn & Suites | Hotel Room-Trainer     | IAN2495.204020 | \$360.00     | \$72.00               | \$108.00               | 12/03/2007  |               | \$180.00        |               |
| 11/16/2007             | 150087    | Sleep Inn & Suites | Hotel Room-Trainer     | IAN2495.204020 | \$135.00     | \$27.00               | \$40.50                | 12/03/2007  |               | \$67.50         |               |
| 11/16/2007             | 150089    | Sungard SCT        | Trainer Reimbursements | IAN2495.204020 | \$1,146.09   | \$229.22              | \$343.82               | 12/03/2007  |               | \$573.05        |               |
| 12/21/2007             | 150818    | Sungard SCT        | Trainer Reimbursements | IAN2495.204020 | \$1,590.00   | \$318.00              | \$477.00               | 02/12/2008  |               | \$795.00        |               |
| 12/21/2007             | 151035    | Sleep Inn & Suites | Hotel Room-Trainer     | IAN2495.204020 | \$135.00     | \$27.00               | \$40.50                | 02/12/2008  |               | \$67.50         |               |
| 12/21/2007             | 151036    | Sleep Inn & Suites | Hotel Room-Trainer     | IAN2495.204020 | \$45.00      | \$9.00                | \$13.50                | 02/12/2008  |               | \$22.50         |               |
| 12/21/2007             | 151471    | Sungard SCT        | Trainer Reimbursements | IAN2495.204020 | \$2,277.63   | \$455.53              | \$683.29               | 02/12/2008  |               | \$1,138.81      |               |
| 12/31/2007             | 153213    | Sleep Inn & Suites | Hotel Room-Trainer     | IAN2495.204020 | \$90.00      | \$18.00               | \$27.00                | 02/12/2008  |               | \$45.00         |               |
| 12/31/2007             | 153212    | Sleep Inn & Suites | Hotel Room-Trainer     | IAN2495.204020 | \$165.00     | \$33.00               | \$49.50                | 02/12/2008  |               | \$82.50         |               |
| 12/31/2007             | 153214    | Sungard SCT        | Trainer Reimbursements | IAN2495.204020 | \$332.00     | \$66.40               | \$99.60                | 02/12/2008  |               | \$166.00        |               |
| 12/31/2007             | 153329    | Sleep Inn & Suites | Hotel Room-Trainer     | IAN2495.204020 | \$165.00     | \$33.00               | \$49.50                | 02/12/2008  |               | \$82.50         |               |
| 02/15/2008             | 153331    | Sleep Inn & Suites | Hotel Room-Trainer     | IAN2495.204020 | \$165.00     | \$33.00               | \$49.50                | 02/12/2008  |               | \$82.50         |               |
| 03/21/2008             |           | Sleep Inn & Suites | Hotel Room-Trainer     | IAN2495.204020 | \$220.00     | \$44.00               | \$66.00                |             |               | \$110.00        |               |
| Total Expended To Date |           |                    |                        |                | \$333,350.34 | \$66,670.07           | \$100,005.10           |             |               | \$166,675.17    |               |

# Revenue / Appropriation Analysis Report

Reporting for fund IAP, for dates from 01/01/99 to 12/31/08 for fiscal year All

Fund : IAP - ACC proj#90-Higher Education Center-Design

### Revenue Analysis

| Account    | Description                             | Estimated<br>Revenue | Receipts     | Revenue<br>Remaining | Percentages<br>Rcvd | Percentages<br>Remaining |
|------------|---|----------------------|--------------|----------------------|---------------------|--------------------------|
| IAP2401.03 | INTEREST ON<br>STUDENT ASSOC.<br>MONIES | \$0.00               | \$216.51     | (\$216.51)           |                     |                          |
| IAP2705    | LOCAL SHARE -<br>ACC FOUNDATION         | \$157,500.00         | \$157,500.00 | \$0.00               | 100.00              |                          |
| IAP3097    | STATE AID                               | \$157,500.00         | \$157,500.00 | \$0.00               | 100.00              |                          |
| Total:     |   | \$315,000.00         | \$315,216.51 | \$0.00               |                     | (\$216.51)               |

### Appropriation Analysis

| Account        | Description              | Budget<br>Amount | Expenditures | Outstanding<br>Encumbrances | Unencumbered<br>Balance | Percentages<br>Used | Percentages<br>Remaining |
|----------------|--------------------------|------------------|--------------|-----------------------------|-------------------------|---------------------|--------------------------|
| IAP2495.204026 | DESIGN PHASE<br>EXPENSES | \$315,000.00     | \$315,000.00 |                             | \$0.00                  | 100.00              |                          |
|                | IAP2495.2:               | \$315,000.00     | \$315,000.00 | \$0.00                      | \$0.00                  | 100.00              | 0.00                     |
| Total:         |                          | \$315,000.00     | \$315,000.00 | \$0.00                      | \$0.00                  |                     |                          |

End of report

# Trial Balance

Reporting from 1/1/2008 to 12/31/2008

Fund: IAP - ACC proj#90-Higher Education Center-Design

Fiscal Year: 2008

| Account title                   | Account | Posted<br>Amount              | Account balance |          |
|---------------------------------|---------|-------------------------------|-----------------|----------|
|                                 |         |                               | Debit           | Credit   |
| <b>(A) Asset</b>                |         |                               |                 |          |
| Cash                            | IAP200  |                               | 216.51          |          |
| DUE FROM STATE & FEDERAL, OTHER | IAP410  |                               |                 |          |
|                                 |         | <b>Total Asset:</b>           | \$216.51        |          |
| <b>(F) Reserve Fund</b>         |         |                               |                 |          |
| Reserve for Encumbrances        | IAP821  |                               |                 | 216.51   |
| Fund Balance                    | IAP909  |                               |                 |          |
|                                 |         | <b>Total Reserve Fund:</b>    |                 | \$216.51 |
|                                 |         | <b>General ledger totals:</b> | \$216.51        | \$216.51 |

End of report

WASHINGTON COUNTY  
 ACC CAPITAL PROJECT NO. 90-HIGHER EDUCATION CENTER - DESIGN PHASE  
 EXPENDITURE RECAP REPORT

| Date Paid              | Voucher # | Vendor               | Description                | Account No.    | Amount       | ACC Foundation (50%) | State Aid (50%) | Date Received |
|------------------------|-----------|----------------------|----------------------------|----------------|--------------|----------------------|-----------------|---------------|
| 07/20/2007             | 144351    | Joy, McCoola & Zilch | Services 01/07/07-01/25/07 | IAP2495.204026 | \$65,786.10  | \$32,893.05          | \$32,893.05     |               |
| 07/20/2007             | 144352    | Joy, McCoola & Zilch | Services 01/26/07-04/30/07 | IAP2495.204026 | \$16,446.53  | \$8,223.27           | \$8,223.27      |               |
| 07/20/2007             | 144353    | Joy, McCoola & Zilch | Services 05/01/07-06/01/07 | IAP2495.204026 | \$11,183.63  | \$5,591.82           | \$5,591.82      |               |
| 08/17/2007             | 145719    | Joy, McCoola & Zilch | Services 06/02/07-07/13/07 | IAP2495.204026 | \$38,155.94  | \$19,077.97          | \$19,077.97     |               |
| 09/21/2007             | 146386    | Joy, McCoola & Zilch | Services 07/14/07-08/22/07 | IAP2495.204026 | \$175,429.60 | \$87,714.80          | \$87,714.80     |               |
| 10/19/2007             | 148622    | Joy, McCoola & Zilch | Services 08/23/07-09/20/07 | IAP2495.204026 | \$7,998.20   | \$3,999.10           | \$3,999.10      |               |
| Total Expended To Date |           |                      |                            |                | \$315,000.00 | \$157,500.00         | \$157,500.00    |               |

# Revenue / Appropriation Analysis Report

Reporting for fund IAQ, for dates from 01/01/99 to 12/31/08 for fiscal year All

Fund : IAQ - ACC Proj#91-Higher Education Center-Construction

### Revenue Analysis

| Account    | Description                                     | Estimated             | Receipts              | Revenue        | Percentages           |           |
|------------|---|-----------------------|-----------------------|----------------|-----------------------|-----------|
|            |   | Revenue               |                       | Remaining      | Rcvd                  | Remaining |
| IAQ2397.02 | LOCAL SHARE - WASHINGTON COUNTY                 | \$400,000.00          | \$0.00                | \$400,000.00   |                       | 100.00    |
| IAQ2397.03 | LOCAL SHARE - WARREN COUNTY                     | \$933,333.00          | \$0.00                | \$933,333.00   |                       | 100.00    |
| IAQ2401.03 | INTEREST ON STUDENT ASSOC. MONIES               | \$0.00                | \$13,347.22           | (\$13,347.22)  |                       |           |
| IAQ2705.01 | LOCAL SHARE (GIFTS & DONATIONS)- ACC FOUNDATION | \$666,667.00          | \$0.00                | \$666,667.00   |                       | 100.00    |
| IAQ2705.02 | LOCAL SHARE (GIFTS & DONATIONS)- ACC FOUNDATION | \$1,342,500.00        | \$1,342,500.00        | \$0.00         | 100.00                |           |
| IAQ3097    | STATE AID                                       | \$3,342,500.00        | \$425,177.67          | \$2,917,322.33 | 12.72                 | 87.28     |
| Total:     |   | <b>\$6,685,000.00</b> | <b>\$1,781,024.89</b> | <b>\$0.00</b>  | <b>\$4,903,975.11</b> |           |

### Appropriation Analysis

| Account        | Description                            | Budget                | Expenditures          | Outstanding           | Unencumbered          | Percentages |           |
|----------------|--|-----------------------|-----------------------|-----------------------|-----------------------|-------------|-----------|
|                |  | Amount                |                       | Encumbrances          | Balance               | Used        | Remaining |
| IAQ2495.204025 | CONSTRUCTION COSTS                     | \$5,472,540.00        | \$1,348,625.74        | \$4,040,324.76        | \$83,589.50           | 98.47       | 1.53      |
| IAQ2495.204028 | EQUIPMENT & FURNISHINGS                | \$785,610.00          | \$0.00                |                       | \$785,610.00          |             | 100.00    |
| IAQ2495.204033 | ARCHITECT/ENGINEERING & OTHER EXPENSES | \$426,850.00          | \$97,845.28           | \$79,840.45           | \$249,164.27          | 41.63       | 58.37     |
|                | IAQ2495.2:                             | \$6,685,000.00        | \$1,446,471.02        | \$4,120,165.21        | \$1,118,363.77        | 83.27       | 16.73     |
| Total:         |  | <b>\$6,685,000.00</b> | <b>\$1,446,471.02</b> | <b>\$4,120,165.21</b> | <b>\$1,118,363.77</b> |             |           |

## Revenue / Appropriation Analysis Report

Reporting for fund IAQ, for dates from 01/01/99 to 12/31/08 for fiscal year All

Fund : IAQ - ACC Proj#91-Higher Education Center-Construction

## Encumbrance Summary

| Journal                            | Open Date  | Status | Account Number | Description  | Vendor                          | Original Encumbrance  | Outstanding Balance   |
|------------------------------------|------------|--------|----------------|--|---------------------------------|-----------------------|-----------------------|
| 689113                             | 4/3/2007   | Open   | A1325.4030     | PO # 11904: Supplies   | OFFICE DEPOT, INC.              | \$108.86              | \$108.86              |
| 716646                             | 7/20/2007  | Open   | IAQ2495.204033 | PO # 12729: Portion of Joy, McCoola & Zilch contract to be applied to construction phase of Higher Education Learning Center | JOY, MCCOOLA & ZILCH            | \$123,574.00          | \$79,840.45           |
| 725796                             | 9/11/2007  | Open   | A1325.4030     | PO # 13134: Court & Trust Fund Envelopes   | KEYSTONE ENVELOPE CO.           | \$105.00              | \$105.00              |
| 747626                             | 12/4/2007  | Open   | IAQ2495.204025 | PO # 13807: Construction Contract - Higher Education Center  | MAZONE PLUMBING & HEATING       | \$204,089.00          | \$130,605.00          |
| 747690                             | 12/4/2007  | Open   | IAQ2495.204025 | PO # 13812: Construction contract - higher Education Center ACC  | E.W. TOMPKINS COMPANY, INC.     | \$460,000.00          | \$413,259.00          |
| 747764                             | 12/5/2007  | Open   | IAQ2495.204025 | PO # 13817: Construction contract - ACC higher Education Center  | BAST HATFIELD, INC.             | \$4,023,954.00        | \$2,851,860.76        |
| 753538                             | 12/27/2007 | Open   | A1325.2010     | PO # 13952: Track Filing System  | HON COMPANY, THE                | \$2,560.66            | \$2,560.66            |
| 758431                             | 1/14/2008  | Open   | IAQ2495.204025 | PO # 14099: To encumber ACC Capital Construction electrical contract for ARCON   | ARCON CONSTRUCTION & MANAGEMENT | \$697,200.00          | \$644,600.00          |
| Totals:                            |            |        |                |  |                                 | <u>\$5,511,591.52</u> | <u>\$4,122,939.73</u> |
| Total of outstanding encumbrances: |            |        |                |  |                                 |                       | <u>\$4,122,939.73</u> |

End of report

**Trial Balance**

Reporting from 1/1/2008 to 12/31/2008

Fund: IAQ - ACC Proj#91-Higher Education Center-Construction

Fiscal Year: 2008

| Account title                   | Account  | Posted<br>Amount           | Account balance       |                       |
|---------------------------------|----------|----------------------------|-----------------------|-----------------------|
|                                 |          |                            | Debit                 | Credit                |
| <b>(A) Asset</b>                |          |                            |                       |                       |
| Cash                            | IAQ200   |                            | 688,995.52            |                       |
| DUE FROM STATE & FEDERAL, OTHER | IAQ410   |                            | 280,936.67            |                       |
|                                 |          | <b>Total Asset:</b>        | <u>\$969,932.19</u>   |                       |
| <b>(L) Liability</b>            |          |                            |                       |                       |
| Accounts Payable                | IAQ600   |                            |                       | 566,374.91            |
| RETAINED PERCENTAGES            | IAQ605   |                            |                       | 69,003.41             |
|                                 |          | <b>Total Liability:</b>    |                       | <u>\$635,378.32</u>   |
| <b>(F) Reserve Fund</b>         |          |                            |                       |                       |
| Reserve for Encumbrances        | IAQ821   |                            |                       | 4,120,165.21          |
| Fund Balance                    | IAQ909   |                            |                       | 1,195,803.23          |
| Interim Fund Balance            | IAQ909.9 |                            | 220,876.02            |                       |
|                                 |          | <b>Total Reserve Fund:</b> |                       | <u>\$5,095,092.42</u> |
| <b>(R) Revenue</b>              |          |                            |                       |                       |
| Estimated Revenues              | IAQ510   |                            | 4,961,264.38          |                       |
| Revenue                         | IAQ980   |                            |                       | 47,330.26             |
|                                 |          | <b>Total Revenue:</b>      | <u>\$4,913,934.12</u> |                       |
| <b>(E) Expense</b>              |          |                            |                       |                       |
| Encumbrances                    | IAQ521   |                            | 4,120,165.21          |                       |
| Appropriated Expense            | IAQ522   |                            | 687,703.60            |                       |
| Appropriated Fund Balance       | IAQ599   |                            | 978,507.43            |                       |
| Appropriations Expense          | IAQ960   |                            |                       | 5,939,771.81          |
|                                 |          | <b>Total Expense:</b>      |                       | <u>\$153,395.57</u>   |
| <b>General ledger totals:</b>   |          |                            | <u>\$5,883,866.31</u> | <u>\$5,883,866.31</u> |

# Trial Balance

Reporting from 1/1/2008 to 12/31/2008

Fund: IAQ - ACC Proj#91-Higher Education Center-Construction

Fiscal Year: 2008

| Account title                          | Account        | Posted<br>Amount               | Account balance     |                    |
|--|----------------|--------------------------------|---------------------|--------------------|
|  |                |                                | Debit               | Credit             |
| <b>Revenue</b>                         |                |                                |                     |                    |
|  | IAQ980         |                                |                     |                    |
| INTEREST & EARNINGS                    | IAQ2401        |                                |                     | \$1,536.30         |
| INTEREST ON STUDENT ASSOC. MONIES      | IAQ2401.03     | \$1,536.30                     |                     |                    |
| STATE AID                              | IAQ3097        |                                |                     | 45,793.96          |
|  |                | <b>Revenue:</b>                | 0.00                | 47,330.26          |
|  |                | <b>IAQ980 account balance:</b> |                     | <b>\$47,330.26</b> |
| <b>Appropriated Expense</b>            |                |                                |                     |                    |
|  | IAQ522         |                                |                     |                    |
| ACC PROJECT NO 91                      | IAQ2495.2040   |                                | \$687,703.60        |                    |
| CONSTRUCTION COSTS                     | IAQ2495.204025 | \$675,758.93                   |                     |                    |
| ARCHITECT/ENGINEERING & OTHER EXPENSES | IAQ2495.204033 | \$11,944.67                    |                     |                    |
|  |                | <b>Appropriated Expense:</b>   | 687,703.60          | 0.00               |
|  |                | <b>IAQ522 account balance:</b> | <b>\$687,703.60</b> |                    |

WASHINGTON COUNTY  
ACC CAPITAL PROJECT NO. 91-HIGHER EDUCATION CENTER - CONSTRUCTION PHASE  
EXPENDITURE RECAP REPORT

| Date Paid  | Voucher # | Vendor                    | Description                                      | Account No.    | Amount         | Washington<br>County -<br>\$400,000.00 | Warren<br>County -<br>\$933,333.00 | ACC<br>Foundation -<br>\$666,667.00 | ACC Foundation -<br>\$1,342,500.00 | State Aid -<br>\$3,065,000.00 | Date Received |
|------------|-----------|---------------------------|--|----------------|----------------|--|------------------------------------|-------------------------------------|------------------------------------|-------------------------------|---------------|
| 08/17/2007 | 145720    | Joy, McCoola & Zilch      | Additional Services + Override                   | IAQ2495.204033 | \$15,275.48    |  |                                    |                                     | \$7,637.74                         | \$7,637.74                    | 02/04/2008    |
| 09/21/2007 | 146394    | Joy, McCoola & Zilch      | Additional Services-Variance App                 | IAQ2495.204033 | \$50.00        |  |                                    |                                     | \$25.00                            | \$25.00                       | 02/04/2008    |
| 10/19/2007 | 148623    | Joy, McCoola & Zilch      | Services 08/23/07-09/20/07 & Additional Services | IAQ2495.204033 | \$31,775.50    |  |                                    |                                     | \$15,887.75                        | \$15,887.75                   | 02/04/2008    |
| 11/16/2007 | 150093    | Northern Insuring         | Builders Risk Policy                             | IAQ2495.204033 | \$5,500.00     |  |                                    |                                     | \$2,750.00                         | \$2,750.00                    | 02/04/2008    |
| 12/21/2007 | 150985    | E.W. Tompkins             | Application No. 1                                | IAQ2495.204025 | \$4,750.00     |  |                                    |                                     | \$2,375.00                         | \$2,375.00                    | 02/04/2008    |
| 12/21/2007 | 150984    | Mazone Plumbing & Heating | Application No. 1                                | IAQ2495.204025 | \$17,442.00    |  |                                    |                                     | \$8,721.00                         | \$8,721.00                    | 02/04/2008    |
| 12/21/2007 | 151037    | Bast Hatfield             | Application No. 1                                | IAQ2495.204025 | \$213,689.01   |  |                                    |                                     | \$106,844.50                       | \$106,844.51                  | 02/04/2008    |
| 01/18/2008 | 153209    | Bast Hatfield             | Application No. 2                                | IAQ2495.204025 | \$186,371.24   |  |                                    |                                     | \$93,185.62                        | \$93,185.62                   |               |
| 01/18/2008 | 153210    | E.W. Tompkins             | Application No. 2                                | IAQ2495.204025 | \$7,267.50     |  |                                    |                                     | \$3,633.75                         | \$3,633.75                    |               |
| 01/18/2008 | 153211    | ARCON Construction        | Application No. 1                                | IAQ2495.204025 | \$23,465.00    |  |                                    |                                     | \$11,732.50                        | \$11,732.50                   |               |
| 12/31/2007 | 153324    | Bast Hatfield             | 2007 portion of Application No. 3                | IAQ2495.204025 | \$176,494.38   |  |                                    |                                     | \$88,247.19                        | \$88,247.19                   |               |
| 02/15/2008 | 153323    | Bast Hatfield             | 2008 portion of Application No. 3                | IAQ2495.204025 | \$35,351.34    |  |                                    |                                     | \$17,675.67                        | \$17,675.67                   |               |
| 12/31/2007 | 153326    | ARCON Construction        | Application No. 2                                | IAQ2495.204025 | \$5,700.00     |  |                                    |                                     | \$2,850.00                         | \$2,850.00                    |               |
| 12/31/2007 | 153328    | E.W. Tompkins             | Application No. 3                                | IAQ2495.204025 | \$1,757.50     |  |                                    |                                     | \$878.75                           | \$878.75                      |               |
| 02/15/2008 | 153327    | ARCON Construction        | Application No. 3                                | IAQ2495.204025 | \$20,805.00    |  |                                    |                                     | \$10,402.50                        | \$10,402.50                   |               |
| 02/15/2008 | 154862    | E.W. Tompkins             | Application No. 4                                | IAQ2495.204025 | \$19,504.45    |  |                                    |                                     | \$9,752.23                         | \$9,752.22                    |               |
| 12/31/2007 | 153325    | Joy, McCoola & Zilch      | Svcs 09/21/07-2/20/07                            | IAQ2495.204033 | \$32,829.23    |  |                                    |                                     | \$16,414.61                        | \$16,414.62                   |               |
| 12/31/2007 | 153460    | Joy, McCoola & Zilch      | svcs 12/20/07-12/31/07                           | IAQ2495.204033 | \$470.40       |  |                                    |                                     | \$235.20                           | \$235.20                      |               |
| 02/15/2008 | 153463    | Joy, McCoola & Zilch      | svcs 01/01/08-01/18/08                           | IAQ2495.204033 | \$11,944.67    |  |                                    |                                     | \$5,972.33                         | \$5,972.34                    |               |
| 12/31/2007 | 153334    | Advanced Rental & Supply  | Light tower Rental                               | IAQ2495.204025 | \$650.00       |  |                                    |                                     | \$325.00                           | \$325.00                      |               |
| 03/21/2008 |           | Advanced Rental & Supply  | Light tower Rental                               | IAQ2495.204025 | \$650.00       |  |                                    |                                     | \$325.00                           | \$325.00                      |               |
| 03/21/2008 |           | Advanced Rental & Supply  | Light tower Rental                               | IAQ2495.204025 | \$650.00       |  |                                    |                                     | \$325.00                           | \$325.00                      |               |
| 03/21/2008 |           | Mazone Plumbing & Heating | Application no. 2                                | IAQ2495.204025 | \$52,367.80    |  |                                    |                                     | \$26,183.90                        | \$26,183.90                   |               |
| 03/21/2008 |           | E.W. Tompkins             | Application No. 5                                | IAQ2495.204025 | \$11,124.50    |  |                                    |                                     | \$5,562.25                         | \$5,562.25                    |               |
| 03/21/2008 |           | Bast Hatfield             | Application no. 4                                | IAQ2495.204025 | \$501,582.61   |  |                                    |                                     | \$250,791.31                       | \$250,791.30                  |               |
|            |           |                           | Ousting Retainage                                | IAQ2495.204025 | \$69,003.41    |  |                                    |                                     | \$34,501.71                        | \$34,501.70                   |               |
|            |           |                           | Total Expended To Date                           |                | \$1,446,471.02 |  |                                    |                                     | \$723,235.51                       | \$723,235.51                  |               |