

School District of
Jefferson County

Financial Emergency Board

January 9, 2019

School District of Jefferson County Financial Emergency Board 2019

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Tab 1

**JEFFERSON COUNTY DISTRICT SCHOOL BOARD
BALANCE SHEET
ALL GOVERNMENTAL FUNDS
JUNE 30, 2018**

	General Fund	PECO	Capital Outlay and Debt Service	Capital Outlay 1.5 mil	Classrooms First	Food Service	Fed Funds	Total Governmental Funds
Assets								
Cash and Cash Equivalents	642,298.12	-	-	171,134.62	-	-	-	813,432.74
Due From Charter Schools	101,121.73	-	-	-	-	-	-	101,121.73
Due from Other Funds								
Due From General Fund	-	-	222,926.99	186,347.99	-	-	-	409,274.98
Due From PECO	38,345.13	-	-	2,765.00	-	-	-	41,110.13
Due From Capital Outlay	90,895.65	30,360.54	161,661.62	194,383.26	172,407.76	-	-	649,708.83
Due From Classrooms First	179,791.71	-	-	-	-	-	-	179,791.71
Due From Fed Funds	240,275.98	-	-	-	-	-	-	240,275.98
Due from Other Agencies	104,515.27	119,282.00	666.81	29,611.71	70,741.00	-	240,275.98	565,092.77
Total Assets	<u>1,397,243.59</u>	<u>149,642.54</u>	<u>385,255.42</u>	<u>584,242.58</u>	<u>243,148.76</u>	<u>-</u>	<u>240,275.98</u>	<u>2,999,808.87</u>
Liabilities and Fund Balances								
Liabilities								
Accrued Salaries, Benefits, and Deductions	17,538.12	-	-	-	-	-	-	17,538.12
Accounts Payable	274,386.79	-	-	16,175.00	-	-	-	290,561.79
Due to Other Funds								
Due To General Fund	-	38,345.13	-	90,895.65	179,791.71	-	240,275.98	549,308.47
Due To PECO	-	-	-	30,360.57	-	-	-	30,360.57
Due To CO & DS	222,926.99	-	-	161,661.62	-	-	-	384,588.61
Due To Capital Outlay	186,347.99	2,765.00	194,383.26	-	-	-	-	383,496.25
Due To Classrooms First	-	-	-	172,407.76	-	-	-	172,407.76
Due to Charter Schools	-	-	-	39,098.44	-	-	-	39,098.44
Unearned Revenue	-	108,499.55	-	-	47,137.39	-	-	155,636.94
Total Liabilities	<u>701,199.89</u>	<u>149,609.68</u>	<u>194,383.26</u>	<u>510,599.04</u>	<u>226,929.10</u>	<u>-</u>	<u>240,275.98</u>	<u>2,022,996.95</u>
Fund Balances								
Restricted For:								
State Required Carryover Programs	422,998.00	-	-	-	-	-	-	422,998.00
School Recognition	192.20	-	-	-	-	-	-	192.20
Workforce Development	117,623.63	-	-	-	-	-	-	117,623.63
Fuel Tax Refunds	13,132.79	-	-	-	-	-	-	13,132.79
Capital Projects	-	32.86	190,872.16	73,643.54	16,219.66	-	-	280,768.22
Total Restricted Fund Balance	<u>553,946.62</u>	<u>32.86</u>	<u>190,872.16</u>	<u>73,643.54</u>	<u>16,219.66</u>	<u>-</u>	<u>-</u>	<u>834,714.84</u>
Unassigned Fund Balance	142,097.08	-	-	-	-	-	-	142,097.08
Total Fund Balances	<u>696,043.70</u>	<u>32.86</u>	<u>190,872.16</u>	<u>73,643.54</u>	<u>16,219.66</u>	<u>-</u>	<u>-</u>	<u>976,811.92</u>
Total Liabilities and Fund Balances	<u>\$ 1,397,243.59</u>	<u>\$ 149,642.54</u>	<u>\$ 385,255.42</u>	<u>\$ 584,242.58</u>	<u>\$ 243,148.76</u>	<u>\$ -</u>	<u>\$ 240,275.98</u>	<u>\$ 2,999,808.87</u>
		\$108K Avail	\$194,383K Avail	\$73,643 Avail	\$63,357K avail			

See accompanying notes.

**JEFFERSON COUNTY DISTRICT SCHOOL BOARD
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - ALL GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2018**

	General Fund	PECO	Capital Outlay and Debt Service	Capital Outlay 1.5 mil	Classrooms First	Food Service	Fed Funds	Total Governmental Funds
Revenues								
Intergovernmental:								
Federal Direct	2,144.14	-	-	-	-	-	-	2,144.14
Federal Through State and Local State	3,676,851.39	10,782.45	73,648.39	-	23,603.61	-	-	3,784,885.84
Local:								
Property Taxes	3,152,438.86	-	-	925,414.82	-	-	-	4,077,853.68
Local Sales Taxes	-	-	-	-	-	-	-	-
Charges for Services - Food Services	-	-	-	-	-	-	-	-
Rent	107,233.14	-	-	-	-	-	-	107,233.14
Miscellaneous	160,076.94	2.41	12.85	317.73	13.70	151.49	57.21	160,632.33
Total Local Revenues	3,419,748.94	2.41	12.85	925,732.55	13.70	151.49	57.21	4,345,719.15
Total Revenues	7,098,744.47	10,784.86	73,661.24	925,732.55	23,617.31	151.49	57.21	8,132,749.13
Expenditures								
Current - Education:								
Instruction	6,231,301.53	-	-	-	-	-	-	6,231,301.53
Student Support Services	-	-	-	-	-	-	-	-
Instructional Media Services	-	-	-	-	-	-	-	-
Instruction and Curriculum Development Services	32.32	-	-	-	-	-	-	32.32
Instructional Staff Training Services	70,094.18	-	-	-	-	-	-	70,094.18
Instruction-Related Technology	-	-	-	-	-	-	-	-
Board	421,796.56	-	-	-	-	-	-	421,796.56
General Administration	502,222.97	500.00	-	-	-	-	-	502,722.97
School Administration	-	-	-	-	-	-	40.00	40.00
Fiscal Services	3,578.15	2,765.00	-	-	-	-	-	6,343.15
Food Services	-	-	-	-	-	258,327.55	-	258,327.55
Central Services	-	-	-	-	-	-	-	-
Student Transportation Services	135,339.74	1,150.20	-	-	-	-	-	136,489.94
Operation of Plant	96,853.29	4,125.00	-	58,146.39	6,214.61	-	17.21	165,356.50
Maintenance of Plant	1,207.83	2,242.26	-	-	-	-	-	3,450.09
Administrative Technology Services	12,570.85	-	-	32,749.29	-	-	-	45,320.14
Community Services	-	-	-	-	-	-	-	-
Fixed Capital Outlay:								
Facilities Acquisition and Construction	-	-	194,383.26	13,410.00	17,389.00	-	-	225,182.26
Other Capital Outlay	-	-	-	938,226.07	-	-	-	938,226.07
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	60.64	-	-	-	-	60.64
Total Expenditures	7,474,997.42	10,782.46	194,443.90	1,042,531.75	23,603.61	258,327.55	57.21	9,004,743.90
Excess (Deficiency) of Revenues Over Expenditures	(376,252.95)	2.40	(120,782.66)	(116,799.20)	13.70	(258,176.06)	-	(871,994.77)
Other Financing Sources (Uses)								
Transfer In	551,565.00	-	-	-	-	50,148.54	-	601,713.54
Transfer Out	(50,148.54)	-	-	(551,565.00)	-	-	-	(601,713.54)
Total Other Financing Sources	501,416.46	-	-	(551,565.00)	-	50,148.54	-	-
Net Change in Fund Balances	125,163.51	2.40	(120,782.66)	(668,364.20)	13.70	(208,027.52)	-	(871,994.77)
Fund Balances, Beginning	570,880.19	30.46	311,654.82	742,007.74	16,205.96	208,027.52	-	130,661,749.00
Fund Balances, Ending	\$ 696,043.70	\$ 32.86	\$ 190,872.16	\$ 73,643.54	\$ 16,219.66	\$ -	\$ -	\$ 129,789,754.23

See accompanying notes.

**JEFFERSON COUNTY DISTRICT SCHOOL BOARD
BUDGET VS ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2018**

	Original Budget	Amendments	Final Amended Budget	Actual FY 17-18	Budget Variance
Revenues					
Intergovernmental:					
Federal Direct	-	-	-	2,144.14	(2,144.14)
Federal Through State and Local State	3,480,342.00	(98,711.00)	3,381,631.00	3,676,851.39	(295,220.39)
Local:					
Property Taxes	4,056,827.00	(964,718.00)	3,092,109.00	3,152,438.86	(60,329.86)
Local Sales Taxes	-	-	-	-	-
Charges for Services - Food Services	-	-	-	-	-
Rent	-	-	-	107,233.14	(107,233.14)
Miscellaneous	1,500.00	(1,500.00)	-	160,076.94	(160,076.94)
Total Local Revenues	<u>4,058,327.00</u>	<u>(966,218.00)</u>	<u>3,092,109.00</u>	<u>3,419,748.94</u>	<u>(327,639.94)</u>
Total Revenues	<u>7,538,669.00</u>	<u>(1,064,929.00)</u>	<u>6,473,740.00</u>	<u>7,098,744.47</u>	<u>(625,004.47)</u>
Expenditures					
Current - Education:					
Instruction	5,964,343.13	(72,368.13)	5,891,975.00	6,231,301.53	(339,326.53)
Instruction Purchased Services - Capital Outlay	-	908,019.56	-	-	1.53
Student Support Services	-	1.53	1.53	-	-
Instructional Media Services	-	-	-	-	-
Instruction and Curriculum Development Services	-	-	-	32.32	(32.32)
Instructional Staff Training Services	-	-	-	70,094.18	(70,094.18)
Instruction-Related Technology	-	50.81	50.81	-	50.81
Board	290,173.65	122,312.28	412,485.93	421,796.56	(9,310.63)
General Administration	229,691.08	87,362.64	317,053.72	502,222.97	(185,169.25)
Workforce	-	84,784.39	84,784.39	-	84,784.39
School Administration	484.84	(395.46)	89.38	-	89.38
Fiscal Services	69,571.06	(66,109.30)	3,461.76	3,578.15	(116.39)
Food Services	-	19.89	19.89	-	19.89
Central Services	27,600.00	(27,600.00)	-	-	-
Student Transportation Services	821,305.24	(728,730.65)	92,574.59	135,339.74	(42,765.15)
Operation of Plant	82,290.08	(5,788.90)	76,501.18	96,853.29	(20,352.11)
Maintenance of Plant	51,341.58	(48,823.80)	2,517.78	1,207.83	1,309.95
Administrative Technology Services	49.04	32,356.05	32,405.09	12,570.85	19,834.24
Community Services	-	-	-	-	-
Fixed Capital Outlay:					
Facilities Acquisition and Construction	-	-	-	-	-
Other Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	<u>7,536,849.70</u>	<u>285,090.91</u>	<u>7,821,940.61</u>	<u>7,474,997.42</u>	<u>346,943.19</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,819.30</u>	<u>(1,350,019.91)</u>	<u>(1,348,200.61)</u>	<u>(376,252.95)</u>	<u>(971,947.66)</u>
Other Financing Sources (Uses)					
Transfer In	-	908,019.56	908,019.56	551,565.00	356,454.56
Transfer Out	-	-	-	(50,148.54)	50,148.54
Total Other Financing Sources	<u>-</u>	<u>908,019.56</u>	<u>908,019.56</u>	<u>501,416.46</u>	<u>406,603.10</u>
Net Change in Fund Balances	<u>1,819.30</u>	<u>(442,000.35)</u>	<u>(440,181.05)</u>	<u>125,163.51</u>	<u>(565,344.56)</u>
Fund Balances, Beginning	<u>570,880.19</u>		<u>570,880.19</u>	<u>570,880.19</u>	<u>-</u>
Fund Balances, Ending	<u>\$ 572,699.49</u>	<u>\$ (442,000.35)</u>	<u>\$ 130,699.14</u>	<u>\$ 696,043.70</u>	<u>\$ (565,344.56)</u>

See accompanying notes.

**JEFFERSON COUNTY DISTRICT SCHOOL BOARD
BUDGET VS ACTUAL
FED FUNDS
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Original Budget</u>	<u>Amendments</u>	<u>Final Amended Budget</u>	<u>Actual FY 17-18</u>	<u>Budget Variance</u>
Revenues					
Intergovernmental:					
Federal Direct	-	-	-	-	-
Federal Through State and Local State	-	-	-	-	-
Local:					
Property Taxes	-	-	-	-	-
Local Sales Taxes	-	-	-	-	-
Charges for Services - Food Services	-	-	-	-	-
Rent	-	-	-	-	-
Miscellaneous	-	-	-	57.21	(57.21)
Total Local Revenues	-	-	-	57.21	(57.21)
Total Revenues	-	-	-	57.21	(57.21)
Expenditures					
Current - Education:					
Instruction	-	-	-	-	-
Instruction Purchased Services - Capital Outlay	-	-	-	-	-
Student Support Services	-	-	-	-	-
Instructional Media Services	-	-	-	-	-
Instruction and Curriculum Development Services	-	-	-	-	-
Instructional Staff Training Services	-	-	-	-	-
Instruction-Related Technology	-	-	-	-	-
Board	-	-	-	-	-
General Administration	-	-	-	-	-
Workforce	-	-	-	-	-
School Administration	-	-	-	40.00	(40.00)
Fiscal Services	-	-	-	-	-
Food Services	-	-	-	-	-
Central Services	-	-	-	-	-
Student Transportation Services	-	-	-	-	-
Operation of Plant	-	-	-	17.21	(17.21)
Maintenance of Plant	-	-	-	-	-
Administrative Technology Services	-	-	-	-	-
Community Services	-	-	-	-	-
Fixed Capital Outlay:					
Facilities Acquisition and Construction	-	-	-	-	-
Other Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	-	-	-	57.21	(57.21)
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-	-
Other Financing Sources (Uses)					
Transfer In	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-
Net Change in Fund Balances	-	-	-	-	-
Fund Balances, Beginning	-	-	-	-	-
Fund Balances, Ending	\$ -	\$ -	\$ -	\$ -	\$ -

See accompanying notes.

**JEFFERSON COUNTY DISTRICT SCHOOL BOARD
BUDGET VS ACTUAL
FED FUNDS
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Original Budget</u>	<u>Amendments</u>	<u>Final Amended Budget</u>	<u>Actual FY 17-18</u>	<u>Budget Variance</u>
Revenues					
Intergovernmental:					
Federal Direct	-	-	-	-	-
Federal Through State and Local State	-	-	-	-	-
Local:					
Property Taxes	-	-	-	-	-
Local Sales Taxes	-	-	-	-	-
Charges for Services - Food Services	-	-	-	-	-
Rent	-	-	-	-	-
Miscellaneous	-	-	-	151.49	(151.49)
Total Local Revenues	-	-	-	151.49	(151.49)
Total Revenues	-	-	-	151.49	(151.49)
Expenditures					
Current - Education:					
Instruction	-	-	-	-	-
Instruction Purchased Services - Capital Outlay	-	-	-	-	-
Student Support Services	-	-	-	-	-
Instructional Media Services	-	-	-	-	-
Instruction and Curriculum Development Services	-	-	-	-	-
Instructional Staff Training Services	-	-	-	-	-
Instruction-Related Technology	-	-	-	-	-
Board	-	-	-	-	-
General Administration	-	-	-	-	-
Workforce	-	-	-	-	-
School Administration	-	-	-	-	-
Fiscal Services	-	-	-	-	-
Food Services	-	-	-	258,327.55	(258,327.55)
Central Services	-	-	-	-	-
Student Transportation Services	-	-	-	-	-
Operation of Plant	-	-	-	-	-
Maintenance of Plant	-	-	-	-	-
Administrative Technology Services	-	-	-	-	-
Community Services	-	-	-	-	-
Fixed Capital Outlay:					
Facilities Acquisition and Construction	-	-	-	-	-
Other Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	-	-	-	258,327.55	(258,327.55)
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	(258,176.06)	258,176.06
Other Financing Sources (Uses)					
Transfer In	-	-	-	50,148.54	(50,148.54)
Transfer Out	-	-	-	-	-
Total Other Financing Sources	-	-	-	50,148.54	(50,148.54)
Net Change in Fund Balances	-	-	-	(208,027.52)	208,027.52
Fund Balances, Beginning	-	-	-	208,027.52	(208,027.52)
Fund Balances, Ending	\$ -	\$ -	\$ -	\$ -	\$ -

See accompanying notes.

Tab 2

DISTRICT REVENUE COMPARISON FY2017-2018 VS FY2018-2019

REVENUE	FY17-18	FY18-19	VAR\$	VAR%
E-RATE REIMBURSEMENT	\$ 92,000.00	\$ -	\$ 92,000.00	100.00%
WORKFORCE	\$ 82,872.00	\$ 81,207.00	\$ 1,665.00	2.01%
RACING COMMISISON	\$ 223,250.00	\$ 223,250.00	\$ -	0.00%
LICENSE	\$ 7,000.00	\$ 7,000.00	\$ -	0.00%
INDIRECT SOMERSET	\$ 50,000.00	\$ -	\$ 50,000.00	100.00%
LEASE FCC	\$ 70,000.00	\$ 72,000.00	\$ (2,000.00)	-2.86%
A BUILDING RENT	\$ 24,000.00	\$ 24,000.00	\$ -	0.00%
JAMBOREE	\$ 6,000.00	\$ 6,000.00	\$ -	0.00%
SOMERSET RENT	\$ 1.00	\$ 1.00	\$ -	0.00%
ADMIN	\$ 260,188.00	\$ 256,465.00	\$ 3,723.00	1.43%
TOTALS	\$ 815,311.00	\$ 669,923.00	\$ 145,388.00	17.83%

BUDGETED EXP NET		\$ 683,886.00
ACTUAL EXP NET	\$ 1,243,695.00	
LESS NON-RECUR	\$ 558,055.00	
NET ACTUAL EXP	\$ 685,640.00	

NON RECURRING ACTUAL	FUNCTION	
SLOAN SUIT PRIOR ADMIN	7100	\$ 138,214.00
SCH IMP CONSUL PRIOR YEAR	6400	\$ 70,094.00
FED NON REIMB PRIOR YRS	7200	\$ 181,894.00
RECONCILE ACCOUNTING ENTRY	7200	\$ 66,530.00
TERM PAY GEN FUND	7800	\$ 21,323.00
GENERAL TRANSPORTATION	7800	\$ 80,000.00
		\$ 558,055.00

Tab 3

Jefferson County School District
Fiscal Year 2018-2019
General Operating Fund Revenue and Expenditures
November 2018 Percent of year Completed 41.67%

	Board Adopted	Budget	Budget Revision 1	Jul-Oct to Date	Nov-18 YTD Totals	Percent Received	Balance Remaining
Revenues							
3410 Local Sources	\$	3,171,791.00	\$ 3,171,791.00	\$ 70,115.77	\$ 331,282.90	\$ 401,398.67	12.66% \$ 2,770,392.33
3310 State Sources	\$	3,338,965.00	\$ 3,338,965.00	\$ 1,155,633.93	\$ 268,371.50	\$ 1,424,005.43	42.65% \$ 1,914,959.57
3400 Other	\$	103,501.00	\$ 103,501.00	\$ 61,749.52	\$ 9,602.40	\$ 71,351.92	68.94% \$ 32,149.08
					\$ -		
Total Revenues	\$	6,614,257.00	\$ 6,614,257.00	\$ 1,294,981.59	\$ 609,256.80	\$ 1,904,238.39	28.79% \$ 4,710,018.61

		Budget Revision 1	Jul-Oct to Date	Nov-18 YTD Totals	Percent Received	Balance Remaining	
Expenditures							
5100 Somerset Purchased Services	\$	5,937,340.24	\$ 5,928,847.20	\$ 754,205.01	\$ 927,665.52	\$ 1,681,870.53	28.37% \$ 4,246,976.67
5400 Workforce	\$	76,920.10	\$ 71,692.70	\$ -	\$ 16,500.00	\$ 16,500.00	23.01% \$ 55,192.70
7100 Board	\$	261,635.77	\$ 253,529.01	\$ 75,443.78	\$ 17,910.96	\$ 93,354.74	36.82% \$ 160,174.27
7200 General Administration	\$	337,436.85	\$ 282,351.35	\$ 80,316.17	\$ 59,306.75	\$ 139,622.92	49.45% \$ 142,728.43
7900 Operation of Plant			\$ 41,545.90	\$ 14,216.92	\$ 9,267.35	\$ 23,484.27	56.53% \$ 18,061.63
8100 Maintenance of Plant			\$ 34,736.79	\$ 3,474.52	\$	\$ 3,474.52	10.00% \$ 31,262.27
					\$	\$ (54,068.59)	
Total Expenditures	\$	6,612,702.95	\$ 6,612,702.95	\$ 927,656.40	\$ 1,030,650.58	\$ 1,958,306.98	29.61% \$ 4,654,395.97

Variance

AS OF		6/30/2018
INVENTORY	\$	-
COMMITTED	\$	-
RESTRICTED ESTIMATE	\$	553,946.62
ASSIGNED	\$	-
UNASSIGNED	\$	142,097.08
TOTAL FUND BALANCE	\$	696,043.70
TOTAL PERCENT (\$6,614,257)		2.15%
DISTRICT ONLY PERCENT (\$671,423)		21.164%

Tab 4

AUDITORIUM OPERATING STATEMENT FY 2017-2018

	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	TOTALS
GENERAL FUND REVENUE													
HIGHTOWER	\$ 276.46												\$ 276.46
WHITFIELD	\$ 290.00												\$ 290.00
SEATON				\$ 295.00									\$ 295.00
BOCC					\$ 344.69								\$ 344.69
REV. MACK					\$ 301.46								\$ 301.46
JACKSON					\$ 300.00								\$ 300.00
TILLMAN FUNERAL HOME					\$ 300.00								\$ 300.00
FUTURE NOW								\$ 607.61					\$ 607.61
EXTENSION OFFICE									\$ 334.69				\$ 334.69
CHAMBER OF COMMERCE												\$ 651.15	\$ 651.15
EXTENSION OFFICE												\$ 276.46	\$ 276.46
REVENUE SUB-TOTAL	\$ 566.46	\$ -	\$ -	\$ 295.00	\$ -	\$ 1,246.15	\$ -	\$ 607.61	\$ 334.69	\$ -	\$ -	\$ 927.61	\$ 3,977.52
REFUNDS													\$ 450.00
REVENUE TOTAL													\$ 3,527.52
GENERAL FUND EXPENDITURES													
ELECTRICITY	\$ 1,402.81	\$ 553.53	\$ 478.66	\$ 974.55	\$ 840.92	\$ 549.96	\$ 236.72	\$ 810.82	\$ 785.21	\$ 358.66	\$ 1,738.91	\$ 1,858.96	\$ 10,589.71
CLEANING		\$ 48.60		\$ 97.20		\$ 109.38	\$ 54.69	\$ 109.38	\$ 164.07		\$ 118.50	\$ 18.23	\$ 720.05
MOWING								\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 200.00	\$ 600.00
GENERAL FUND EXPDITURES TOTAL													\$ 11,909.76
NET REVENUE													\$ (8,382.24)

CAPITAL OUTLAY EXPENDITURES													
INSTALL NEW PROPANE TANK												\$ 1,142.85	\$ 1,142.85

Proposed Capital Expenditures													
New HVAC System													\$ 275,000

Prior Capital Outlay HVAC Expenditures			
Quality Mechanical	5/31/2017	See attached Quote. Labor and materials to replace 2 compressors and replace the damaged electrical conduit for the Carrier for the Auditorium a/c system. Must be completed BEFORE graduation May 26,	\$ 11,280.00
	6/27/2017	See attached. Additional repairs to the A/C system at Auditorium after compressors are replaced (PO#161153) Replace faulty fan cycle switches, leaking ref. valves, cankcase heaters, 150 lbs freon, TXV powerhead - verify operation and clean work area.	\$ 5,684.00
Total HVAC Expenditures			\$ 16,964.00

Tab 5

HVAC replacement budgets

Inbox



Cunniff, Mike <Mike.Cunniff@trane.com>

Fri, Dec 21,
2018, 5:18 PM
(13 days ago)

to me

Hello Marianne. We visited the auditorium site and found very old equipment that is well overdue for replacement. The auditorium air conditioners are currently 25 years old but have an expected life cycle of only 15 years. For the purposes of budgeting for replacement of these units, see my estimates below.

New 70 ton split AC with dual air handles and hot water coils. \$ \$175,000

New hot water boiler \$65,000

New 10 ton Heat Pump with electric heat unit at entry area \$20,000

Misc. Hot water piping repairs \$4000

Chemical water treatment of hot water loop \$1000

Total budget \$265,000.

Please let me know if we can be of further assistance. Also, should you be interested, you could purchase these systems directly from Trane utilizing the US Communities Purchasing cooperative program and you would be able to qualify for discounted pricing and could avoid a bid solicitation should you need to proceed very quickly.

Thank you for allowing us to assess this opportunity for you. We hope you and your staff have a very Merry Christmas and a Happy New Year!

Mike Cunniff

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Tab 6

Property ID	Physical Address	Description	Other Description	Proposed Disposition	Issues Comments	Utilities	Insurance	Maintenance	Phone Internet	Mowing	Totals	5 Year Maintenance Needs	Est Cost
25-2N-4E-0000-0500-0000	S Water/W Washington St	Improved	Old High School Site	Keep, except for the 16 acres		\$ 500.00				\$ 1,200.00	\$ 1,700.00	HVAC System - Auditorium	\$275,000
19-2N-5E-0000-0330-0000	Rocky Branch Rd	Improved	JES	Hold for repurposing	Lease #2 attached for DOE approval	\$ -	\$ -	\$ -	\$ -	\$ 6,050.00	\$ 6,050.00		
13-1N-4E-0000-0131-0000	Phelps/Old Drifton Rd	Unimproved	40 Acres	Keep and lease	Suitable for cattle lease	\$ -	\$ -	\$ -	\$ -	\$ 3,600.00	\$ 3,600.00		
00-00-00-0360-0000-1920	1490 W Washington St	Improved	Library	Leased to County		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
00-00-00-0320-0000-00A0	Chestnut St	Improved	Old Howard	Decision by board to deed to HAERC		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
13-1N-4E-0000-0010-0000	50 David Rd	Improved	JCMHS	Leased to Somerset		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
36-1S-3E-0000-0490-0000	14496 Waukennah Hwy	Unimproved	Lot	Deeded to the county for Fire Station	Leased or deeded - to be confirmed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	Second Street	Improved	Howard Middle	For purchase or lease	Offer attached for DOE approval	\$ -	\$ -	\$ -	\$ -	\$ 7,700.00	\$ 7,700.00		
13-1N-4E-0000-0041-0000	David Rd access	Unimproved	Lot	Leased to Somerset JCMHS access		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
01-1N-4E-0000-0101-0000	1780 S Jefferson Hwy	Improved	Bus Barn	Current Bus Barn, leased to Somerset		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
00-00-00-0360-0000-1700	S Water St	Improved	County Annex	Leased to County Annex		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
25-2N-4E-0000-0371-0000	1490 W Washington St	Improved	District Office	For sale or lease	Insurance premium all properties	\$ 7,944.00	\$ 8,705.00	\$ 6,600.00	\$ 9,600.00	\$ 1,050.00	\$ 33,899.00		
00-00-00-0260-0003-0060	First St	Unimproved	Lot	For Sale		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
33-3N-5E-0000-0041-0000	Boston Hwy	Unimproved	Lot	For Sale		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
29-2N-5E-0000-0641-0000	First St	Unimproved	Lot	For Sale		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
26-1N-4E-0000-0470-0000	Hicks Rd	Unimproved	Lot	For Sale		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
18-1N-5E-0000-0040-0000	Old Drifton Rd	Unimproved	Lot	For Sale		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
18-1N-5E-0000-0041-0000	Old Drifton Rd	Unimproved	Lot	For Sale		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
12-1N-4E-0000-0190-0000	Old Drifton Rd	Unimproved	Lot	For Sale		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
						\$ 7,944.00	\$ 8,705.00	\$ 6,600.00	\$ 9,600.00	\$ 19,600.00	\$ 52,449.00		\$275,000