

Warren County School District

NOTES TO FINANCIAL STATEMENTS

June 30, 2006

NOTE C - TAXES RECEIVABLE

Taxes receivable consist of the following at June 30, 2006:

	Government- Wide <u>Statements</u>	Fund <u>Statements</u>
Delinquent real estate taxes	\$ 2,903,368	\$2,903,368
Delinquent per capita	66,250	66,250
Earned income tax	544,877	-
Realty transfer tax	45,254	45,254
Allowance for doubtful accounts	(<u>107,172</u>)	<u>-</u>
	<u>\$ 3,452,587</u>	<u>\$3,014,872</u>

In accordance with the modified accrual basis of accounting, the above has been recognized as revenue only to the extent that they are measurable and available. Accordingly, \$2,348,619 of the delinquent real estate taxes deemed not available as of June 30, 2006 has been recorded as deferred revenue on the governmental funds balance sheet.

NOTE D - INTERFUND TRANSACTIONS

Interfund receivables and payables on the fund statements at June 30, 2006 consist of the following:

	Interfund <u>Receivable</u>	Interfund <u>Payable</u>
General fund	\$ 614,081	\$ 692,252
Capital reserve fund	686,490	178,376
Athletic fund	6,261	-
Enterprise fund	<u>-</u>	<u>435,704</u>
	<u>\$ 1,306,832</u>	<u>\$1,306,832</u>

Warren County School District

NOTES TO FINANCIAL STATEMENTS

June 30, 2006

NOTE D - INTERFUND TRANSACTIONS - Continued

Interfund transfers on the fund statements at June 30, 2006 consist of the following:

	<u>Transfer In</u>	<u>Transfer Out</u>
General Fund	\$ -	\$ 5,173,759
Capital Reserve Fund	1,250,000	-
Debt Service Fund	3,141,073	-
Athletic Fund	<u>782,686</u>	<u>-</u>
	<u>\$ 5,173,759</u>	<u>\$ 5,173,759</u>

The purpose of the transfer from the General Fund to the Debt Service Fund was to make principal and interest payments related to the District's outstanding General Obligation Bonds. The transfers from the General Fund to the Athletic Fund, the Capital and Reserve Fund were made to fund activities and certain repairs and maintenance of the District's buildings and facilities.

NOTE E - CAPITAL ASSETS

A summary of capital asset activity during the year follows:

	<u>Balance June 30, 2005</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2006</u>
Governmental Activities				
Land & Improvements	\$ 1,944,867	\$ 26,000	\$ 23,868	\$ 1,946,999
Buildings & Improvements	37,089,641	21,851,068	560,657	58,380,052
Machinery & Equipment	19,373,173	1,307,844	557,860	20,123,157
Construction-In-Progress	<u>20,758,150</u>	<u>1,912,636</u>	<u>21,851,067</u>	<u>819,719</u>
Total Capital Assets	<u>79,165,831</u>	<u>25,097,548</u>	<u>22,993,452</u>	<u>81,269,927</u>

Warren County School District

NOTES TO FINANCIAL STATEMENTS

June 30, 2006

NOTE E - CAPITAL ASSETS - Continued

	Balance June 30, 2005	Additions	Deletions	Balance June 30, 2006
Less: Accumulated Depreciation:				
Site Improvements	\$ 1,136,897	\$ 30,357	\$ 1,468	\$ 1,165,786
Buildings & Improvements	22,875,297	922,744	559,342	23,238,699
Machinery & Equipment	12,294,395	1,617,592	512,139	13,399,848
Total Accumulated Depreciation	36,306,589	2,570,693	1,072,949	37,804,333
Capital Assets, Net	<u>\$ 42,859,242</u>	<u>\$ 22,526,855</u>	<u>\$ 21,920,504</u>	<u>\$ 43,465,594</u>
Business-Type Activities				
Equipment	\$ 850,135	\$ 19,444	\$ -	\$ 869,579
Less: Accumulated Depreciation	660,625	25,308	-	685,933
Capital Assets, Net	<u>\$ 189,510</u>	<u>(\$ 5,864)</u>	<u>\$ -</u>	<u>\$ 183,646</u>

NOTE F - OTHER CURRENT LIABILITIES

Other current liabilities on the statement of net assets consists of the following:

Accrued interest payable	\$ 307,982
Current portion of compensated absences	420,209
Retirees prepaid health insurance	<u>158,102</u>
	<u>\$ 886,293</u>

NOTE G - NONCURRENT LIABILITIES

1. General Obligation Bonds

The General Obligation Bonds consist of the following as of June 30, 2006:

Series of 2001

The Series of 2001 bonds were issued on September 1, 2001 in the amount of \$7,765,000. The bonds mature serially at various amounts through September 1, 2013 and bear interest ranging from 2.50% to 4.35%. The net proceeds after fees and other issuance costs were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the Series of 1996.

Warren County School District

NOTES TO FINANCIAL STATEMENTS

June 30, 2006

NOTE G - NONCURRENT LIABILITIES - Continued

Series of 2002

The Series of 2002 bonds were issued on November 15, 2002 in the amount of \$10,000,000. The bonds mature serially at various amounts through September 1, 2017 and bear interest ranging from 1.6% to 4.1%. These bonds were issued to provide resources for construction and improvement projects at various schools in the District.

Series of 2003

The Series of 2003 bonds were issued on June 15, 2003 in the amount of \$10,000,000. The bonds mature serially at various amounts through September 1, 2023 and bear interest ranging from 2.00% to 4.15%. These bonds were issued to provide resources for construction and improvement projects at various schools in the District.

Series of 2004

The Series of 2004 bonds were issued on April 15, 2004 in the amount of \$7,930,000. The bonds mature serially at various amounts through November 15, 2018 and bear interest ranging from 2.00% to 3.75%. These bonds were issued to provide resources to refund the Series of 1998 bonds and for the acquisition and installation of technology equipment at various District facilities.

2. Lease Obligations

The District leases its office space under a lease agreement expiring in 2006. The District has the option of renewing the lease annually and is expected to do so in future years. The terms of the lease call for annual rental payments of \$1 and monthly utility charges of \$8,565.

The changes in noncurrent liabilities for the year ended June 30, 2006 consist of the following:

	Balance at June 30, 2005	<u>Increases</u>	<u>Decreases</u>	Balance at June 30, 2006	Due in One Year
General Obligation Bonds, Series of					
2001	\$ 6,275,000	\$ -	\$ 595,000	\$ 5,680,000	\$ 625,000
2002	9,660,000	-	620,000	9,040,000	630,000
2003	9,830,000	-	395,000	9,435,000	405,000
2004	<u>7,810,000</u>	<u>-</u>	<u>455,000</u>	<u>7,355,000</u>	<u>555,000</u>
	33,575,000	-	2,065,000	31,510,000	2,215,000

Warren County School District

NOTES TO FINANCIAL STATEMENTS

June 30, 2006

NOTE G - NONCURRENT LIABILITIES - Continued

	Balance at June 30, 2005	Increases	Decreases	Balance at June 30, 2006	Due in One Year
Compensated Absences					
Sick pay	\$ 1,057,668	\$ 139,563	\$ 240,496	\$ 956,735	\$ 178,588
Vacation pay	<u>237,556</u>	<u>297,628</u>	<u>293,564</u>	<u>241,621</u>	<u>241,621</u>
	<u>1,295,224</u>	<u>437,192</u>	<u>534,060</u>	<u>1,198,356</u>	<u>420,209</u>
	34,870,224	437,192	2,599,060	32,708,356	<u>\$2,635,209</u>
Less: Current Portion	<u>2,402,937</u>	<u>232,272</u>	<u>-</u>	<u>2,635,209</u>	
Total Noncurrent Liabilities	<u>\$32,467,287</u>	<u>\$ 204,920</u>	<u>\$ 2,599,060</u>	<u>\$30,073,147</u>	

The following is a summary of future debt service requirements to maturity for General Obligation Bonds:

	Principal	Interest	Total
June 30,			
2007	\$ 2,215,000	\$ 1,024,047	\$ 3,239,047
2008	2,260,000	969,310	3,229,310
2009	2,325,000	909,544	3,234,544
2010	2,380,000	842,369	3,222,369
2011	2,465,000	842,369	3,233,433
Thereafter	<u>19,865,000</u>	<u>3,543,377</u>	<u>23,408,377</u>
	<u>\$31,510,000</u>	<u>\$ 8,057,080</u>	<u>\$ 39,567,080</u>

NOTE H - DESIGNATED FUND BALANCE

The School District has designated \$2,391,465 of its unreserved fund balance at June 30, 2006. The purpose of the designation is to provide for resources available in the general fund budget for the year ended June 30, 2007.

Warren County School District

NOTES TO FINANCIAL STATEMENTS

June 30, 2006

NOTE I - CHANGES IN AGENCY FUNDS

The changes in agency funds consist of the following:

	Balance at June 30, <u>2005</u>	<u>Increases</u>	<u>Decreases</u>	Balance at June 30, <u>2006</u>
Tax Collection				
Fund	\$ 797,910	\$ 8,560,862	\$ 8,401,643	\$ 957,129
Student Activity				
Funds	<u>137,744</u>	<u>537,352</u>	<u>527,038</u>	<u>148,058</u>
	<u>\$ 935,654</u>	<u>\$ 9,098,214</u>	<u>\$ 8,928,681</u>	<u>\$ 1,105,187</u>

NOTE J - POST-EMPLOYMENT BENEFITS

The District has adopted a policy to continue payments toward the cost of hospital, medical and major medical insurance for retired employees until they attain age 65 at the contribution rates in effect for such employees.

Effective July 1, 1993, for those who retire from the District on or after July 1, 1993 at the age of 51 or older with 30 years of service, at least 10 of which were with the Professional Bargaining Unit, the Board will pay toward their hospital, medical and major medical insurance an amount equal to 100% of the rate in effect on July 1, 1993 from the time of the employee's retirement until such employee shall reach age 65.

When the current retirement window permitting full retirement at 30 years of service closed on July 1, 1997, the age 51 provision reverted to age 55.

The District will fund these costs on a pay-as-you-go basis and include a provision for these costs in each year's annual budget. The total future cost to the District is estimated to be \$4,734,896. The total amount paid for post-retirement benefits for the year ended June 30, 2006 was \$926,163.

NOTE K - RISK MANAGEMENT

The School District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, and injuries to employees for which the District purchases commercial insurance. Settled claims have not exceeded insurance coverage in any of the past three years. There were no significant reductions in coverage compared to prior years.

Warren County School District

NOTES TO FINANCIAL STATEMENTS

June 30, 2006

NOTE L - CONTINGENT LIABILITIES AND COMMITMENTS

The School District participates in both state and federally assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. The District is potentially liable for any expenditure which may be disallowed pursuant to the terms of these grant programs. The amount, if any, of expenditures which may be disallowed by the grantors cannot be determined at this time, although the District believes such amounts to be immaterial.

The School District has executed contracts for various construction projects. The balance due on uncompleted contracts as of June 30, 2006 is \$620,259.

SUPPLEMENTAL INFORMATION

TOTAL RECEIVED FOR THE YEAR	ACCRUED/ (DEFERRED) REVENUE AT 7/1/05	REVENUE RECOGNIZED	EXPENDITURES	ACCRUED/ (DEFERRED) REVENUE AT 6/30/06
\$35,214.00	\$47,581.53	(\$12,367.53)	(\$12,367.53)	\$0.00
\$250,000.00	\$108,367.35	\$281,073.69	\$281,073.69	\$139,441.04
\$285,214.00	\$155,948.88	\$268,706.16	\$268,706.16	\$139,441.04
\$352,880.00	\$120,880.99	\$231,999.01	\$231,999.01	\$0.00
\$786,220.76	\$0.00	\$922,803.23	\$922,803.23	\$136,582.47
\$1,139,100.76	\$120,880.99	\$1,154,802.24	\$1,154,802.24	\$136,582.47
\$7,326.00	\$0.00	\$6,214.99	\$6,214.99	(\$1,111.01)
\$7,326.00	\$0.00	\$6,214.99	\$6,214.99	(\$1,111.01)
\$15,141.97	\$15,141.97	\$0.00	\$0.00	\$0.00
\$18,158.80	\$0.00	\$23,377.57	\$23,377.57	\$5,218.77
\$33,300.77	\$15,141.97	\$23,377.57	\$23,377.57	\$5,218.77
\$23,234.07	\$4,008.66	\$19,225.41	\$19,225.41	\$0.00
\$99,993.63	\$0.00	\$123,472.22	\$123,472.22	\$23,478.59
\$123,227.70	\$4,008.66	\$142,697.63	\$142,697.63	\$23,478.59
(\$17.17)	(\$17.17)	\$0.00	\$0.00	\$0.00
\$52,649.00	\$0.00	\$96,523.00	\$96,523.00	\$43,874.00
\$52,631.83	(\$17.17)	\$96,523.00	\$96,523.00	\$43,874.00
\$121,705.00	\$21,890.45	\$99,814.55	\$99,814.55	\$0.00
\$217,584.63	\$0.00	\$313,447.85	\$313,447.85	\$95,863.22
\$339,289.63	\$21,890.45	\$413,262.40	\$413,262.40	\$95,863.22
\$34,919.00	\$0.00	\$34,919.00	\$34,919.00	\$0.00
\$34,919.00	\$0.00	\$34,919.00	\$34,919.00	\$0.00
\$32,307.69	\$28,697.69	\$3,610.00	\$3,610.00	\$0.00
\$32,307.69	\$28,697.69	\$3,610.00	\$3,610.00	\$0.00
\$2,047,317.38	\$346,551.47	\$2,144,112.99	\$2,144,112.99	\$443,347.08
\$1,222,917.00	\$0.00	\$1,222,917.00	\$1,222,917.00	\$0.00
\$1,222,917.00	\$0.00	\$1,222,917.00	\$1,222,917.00	\$0.00
\$1,222,917.00	\$0.00	\$1,222,917.00	\$1,222,917.00	\$0.00

<u>TOTAL RECEIVED FOR THE YEAR</u>	<u>ACCRUED/ (DEFERRED) REVENUE AT 7/1/05</u>	<u>REVENUE RECOGNIZED</u>	<u>EXPENDITURES</u>	<u>ACCRUED/ (DEFERRED) REVENUE AT 6/30/06</u>
\$455,582.66	\$18,541.30	\$514,355.08	\$514,355.08	\$77,313.72
\$41,794.56	\$1,769.48	\$47,147.12	\$47,147.12	\$7,122.04
\$118,666.37	\$6,026.30	\$135,797.94	\$135,797.94	\$23,157.87
\$9,630.10	\$494.40	\$11,018.00	\$11,018.00	\$1,882.30
\$625,673.69	\$26,831.48	\$708,318.14	\$708,318.14	\$109,475.93
(\$51,424.66)	(\$2,263.88)	(\$58,165.12)	(\$58,165.12)	(\$9,004.34)
\$574,249.03	\$24,567.60	\$650,153.02	\$650,153.02	\$100,471.59
\$82,220.23	(\$31,840.42)	\$78,931.61	\$78,931.61	(\$35,129.04)
\$656,469.26	(\$7,272.82)	\$729,084.63	\$729,084.63	\$65,342.55
\$24,513.00	\$24,513.00	\$0.00	\$0.00	\$0.00
\$24,513.00	\$24,513.00	\$0.00	\$0.00	\$0.00
\$848,488.17	\$0.00	\$848,488.17	\$848,488.17	\$0.00
\$1,529,470.43	\$17,240.18	\$1,577,572.80	\$1,577,572.80	\$65,342.55
\$4,799,704.81	\$363,791.65	\$4,944,602.79	\$4,944,602.79	\$508,689.63

WARREN COUNTY SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2006

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of expenditures of federal awards is a summary of the activity of the District's federal award programs presented on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

NOTE B - NATIONAL SCHOOL LUNCH PROGRAM

Expenditures for the National School Lunch program include \$58,165.12 of expenditures related to state monies.

NOTE C - MEDICAL ASSISTANCE - ACCESS

The confirmation from PDE included \$200,000.00 paid to the District under CFDA #93.778 for medical assistance-access under project # 044-007459, which in accordance with a directive from PDE has not been included on the District's schedule of expenditures of federal awards.

NOTE D - IDENTIFICATION OF 50% RULE (25% FOR LOW RISK AUDITEES)

Total expenditures		\$	4,944,602.79
less state expenditures			<u>-</u>
Total Federal Financial Assistance		\$	<u>4,944,602.79</u>
Programs selected for testing:			
Title I	84.010	\$	1,161,017.23
Title II Improving Teacher Quality	84.367		<u>413,262.40</u>
		\$	<u>1,574,279.63</u>
% of Total Federal Financial Assistance			<u>31.8%</u>

Root, Spitznas & Smiley, Inc.

Certified Public Accountants

900 State Street
Suite One
Erie, Pennsylvania 16501-1450

814-453-7731
FAX: 814-455-6799

Michael N. Barko, CPA
Edmund J. Czernych, CPA
J. Randolph Gehrein, CPA
James T. Scavona, CPA

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Members of the School Board
Warren County School District

We have audited the accompanying financial statements of governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Warren County School District, Warren, Pennsylvania as of and for the year ended June 30, 2006, which collectively comprise the Warren County School District's basic financial statements and have issued our report thereon dated October 5, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Warren County School District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by errors or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Warren County School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts.

)

However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

)

We noted certain matters that we reported to management of the Warren County School District in a separate letter dated October 5, 2006.

)

This report is intended solely for the information and use of the audit committee, management, others within the organization and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

)

Root, Spitznagel and Smiley, Inc.

)

October 5, 2006

)

)

)

)

)

)

)

)

)

Root, Spitznas & Smiley, Inc.

Certified Public Accountants

900 State Street
Suite One
Erie, Pennsylvania 16501-1450

814-453-7731
FAX: 814-455-6799

Michael N. Barko, CPA
Edmund J. Czernych, CPA
J. Randolph Gehrlein, CPA
James T. Scavona, CPA

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Members of the School Board
Warren County School District

Compliance

We have audited the compliance of Warren County School District, Warren, Pennsylvania with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal programs for the year ended June 30, 2006. Warren County School District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs is the responsibility of Warren County School District's management. Our responsibility is to express an opinion on Warren County School District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Warren County School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Warren County School District's compliance with those requirements.

In our opinion, Warren County School District complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended June 30, 2006.

Internal Control Over Compliance

The management of Warren County School District is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs.

)

In planning and performing our audit, we considered Warren County School District's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

)

Our consideration of internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by errors or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

)

This report is intended solely for the information and use of the audit committee, management, others within the organization and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

)

Root, Spitzman and Smiley, Inc.

)

October 5, 2006

)

)

)

)

)

)

Warren County School District

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2006

Summary of Auditors' Results:

Financial Statements

1. Type of auditors' report issued: unqualified
2. Internal control over financial reporting:
Material weakness(es) identified? ☐ yes ☒ no
Reportable condition(s) identified
that are not considered to be
material weaknesses? ☐ yes ☒ none
3. Noncompliance material to financial
statements noted? ☐ yes ☒ no

Federal Awards

1. Internal control over major programs:
Material weakness(es) identified? ☐ yes ☒ no
Reportable condition(s) identified
that are not considered to be
material weaknesses? ☐ yes ☒ none
2. Type of auditors' report issued
on compliance for major programs: unqualified
3. Any audit findings disclosed that are
required to be reported in accordance
with section 510(a) of Circular A-133? ☐ yes ☒ no
4. Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
84.010	Title I
84.367	Title II - Improving Teacher Quality
5. Dollar threshold used to distinguish
between type A and type B programs: \$300,000
6. Auditee qualified as low-risk auditee? ☒ yes ☐ no

Audit Findings:

The audit resulted in no current findings

) Warren County School District

EXIT CONFERENCE

June 30, 2006

) An exit conference was held on March, 8 2007. In attendance were:

) J. Petter Turnquist, CPA, Business Administrator
Warren County School District

John W. Orlando, CPA, Manager
Root, Spitznas and Smiley, Inc.

) A draft of the audit report for the Warren County School District,
Warren, Pennsylvania, for the year ended June 30, 2006 was reviewed.
Special attention was devoted to reviewing the various reports on
internal controls and reports on compliance.

List of Report Distribution

Copies

5 Commonwealth of Pennsylvania
Office of the Budget/Bureau of Audits
303 Walnut Street
Bell Tower - Strawberry Square
6th Floor
Harrisburg, Pennsylvania 17101

1 Northwest Pennsylvania Training Partnership
P.O. Box 1
Highway 322 East
Franklin, Pennsylvania 16323

1 Northwest Tri-County Intermediate Unit
252 Waterford Street
Edinboro, Pennsylvania 16412

1 Warren County Courthouse
Prothonotary's Office
Warren, Pennsylvania 16365

1 Federal Audit Clearinghouse
Bureau of Census
1201 East 10th Street
Jeffersonville, Indiana 47132

Attn: U.S. Department of Education Submission